

Aapna Services Limited

England & Wales · Charity number 1136373

Details

Other names	AAPNA SERVICES LTD
Status	Registered
Legal form	Charitable company
Company number	07139585
Registered	2010-06-15
Register	View on the Charity Commission register

Contact

Address	Aapna House 31-35 Eastbourne Road Middlesbrough TS5 9QS
Phone	01642825926
Email	enquiries@aapnaservices.org.uk
Website	www.aapnaservices.org.uk

Activities

Objects: TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY WORKING WITH PEOPLE FROM BLACK AND MINORITY ETHNIC (BME) BACKGROUNDS WHO ARE SOCIALLY EXCLUDED ON THE GROUNDS OF THEIR ETHNIC ORIGIN, RELIGION, BELIEF OR CREED IN PARTICULAR BUT NOT EXCLUSIVELY BY :1) PROVIDING A LOCAL NETWORK GROUP THAT ENCOURAGES AND ENABLES THE SAID BENEFICIARIES TO PARTICIPATE MORE EFFECTIVELY WITH THE WIDER COMMUNITY.2) INCREASING OR CO-ORDINATING OPPORTUNITIES FOR THE SAID BENEFICIARIES TO ENGAGE WITH SERVICE PROVIDERS TO ENABLE THOSE PROVIDERS TO ADOPT SERVICES TO BETTER MEET THE NEEDS OF THE BENEFICIARIES.3) TO PRESERVE AND PROTECT THE HEALTH OF THOSE CARING FOR PEOPLE WITH PHYSICAL, MENTAL, LEARNING OR SENSORY IMPAIRMENT WITHIN THE FAMILY HOME OR BY OFFERING A RESPITE SERVICE THROUGH THE PROVISION OF COMMUNITY BASED CARE.4) TO RELIEVE FINANCIAL HARDSHIP AMONG BME PEOPLE AND THEIR DEPENDANTS LIVING IN MIDDLESBOROUGH AND NEIGHBOURING AREAS BY ASSOCIATING TOGETHER THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN INTEREST OF SOCIAL WELFARE FOR RECREATION . LEISURE TIME OCCUPATION WITH THE OBJECTION OF IMPROVING THE CONDITIONS OF LIFE FOR BME PEOPLE.

Activities: Health and social care activitiesDay Care Provision for Older PeopleLearning Disability Day CareMental Health Day Care ProvisionHome Care SupportCommunity Care SupportShort Breaks and Respite Care

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** MIDDLESBOROUGH
- Darlington
- Hartlepool
- Middlesbrough
- Redcar And Cleveland
- Stockton-on-tees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,239,930	£926,254	£4,350,301	34
2024-03-31	£1,724,687	£993,462	£4,036,625	44
2023-03-31	£2,118,464	£1,589,177	£3,305,400	122
2022-03-31	£2,018,972	£1,358,340	£2,776,112	94
2021-03-31	£1,383,077	£926,270	£2,115,480	65

Trustees

Name	Role	Appointed
Anu Ahitan	Chair	2017-01-09
Dinesh Puri		2013-12-12
Najabat Ramzan		2017-12-14
Wahida Hussain		2018-12-27

Aapna Services Limited

England & Wales - Charity number 1136373

Accounts

Company registration number: 07139585

Charity registration number: 1136373

Aapna Services Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Aapna Services Ltd

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Auditors' Report	7 to 10
Consolidated Statement of Financial Activities	11
Consolidated Balance Sheet	12
Balance Sheet	13
Consolidated Statement of Cash Flows	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 to 29

Aapna Services Ltd

Reference and Administrative Details

Chief Executive Officer	Anita Puri
Trustees	Wahida Hussain Najabat Ramzan Anu Ahitan Dinesh Kumar Puri
Charity Registration Number	1136373
Company Registration Number	07139585
Registered Office	Aapna House 31-35 Eastbourne Road Middlesbrough TS5 6QN
Independent Examiner	Mr Anthony Blueitt Chartered Accountants and Statutory Auditors Chuhan and Singh Partnership Limited 81 Borough Road Middlesbrough TS1 3AA

Aapna Services Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

Aapna has been consistently working hard to achieve its objectives. It has been strengthening its position by improving and expanding its range of services. Aapna has grown to set up new services and has shown consistent growth of its business in new areas of care services.

The aim of the charity is to promote social inclusion for the public benefit by working with people from black and minority ethnic (BAME) and others who are socially excluded on the grounds of their age, disability, gender, sexual orientation, ethnic origin, religion, belief or creed, in particular, but not exclusively by:

1. Providing local network group within the United Kingdom that encourages and enable the said beneficiaries to participate more effectively within the wider community;
2. Increasing or co-ordinating opportunities for the said beneficiaries to engage with service providers, to enable those providers to adapt services to better meet the needs of the beneficiaries;
3. To preserve and protect the health of those caring for people with physical, mental, learning or sensory impairment within the family home or by offering respite service through the provision of community based and residential based care services close to home. increasing the opportunities for the said beneficiaries to live in the community independently within domiciliary care support.
4. To relieve financial hardship among BAME people and their dependents living within the United Kingdom by associating together with Local Authorities, voluntary and other organisations in a common effort to advance education and provide facilities in the interest of social welfare for recreation. Leisure time occupation with the objective of improving the conditions of life for BAME people;
5. To relieve vulnerable people resident in social housing who are in need, by providing specially designed and adapted housing, and items, services or facilities calculated to relieve the needs of such persons.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity benefits from the time and effort provided by it's volunteers. The trustees would like to take this opportunity to thank the staff, volunteers and service users for their hard work and co-operation through out the year.

Aapna Services Ltd

Trustees' Report

Achievements and performance

Ladies Day Care: This service runs three times a week. We have clients coming from Middlesbrough, Stockton and Redcar and Cleveland area. we have built up the service to accommodate more than 65 women. We receive referrals from professionals to attend the service but sometimes the service is also offered to individuals on a self-referral basis who do not qualify to receive assistance from social services. Aapna has an open-door policy to offer support to all who are in need of information, advice and guidance. The demand for day care provision has increased post Covid. We provide many activities to the women, including chair-based exercise, massage, information-sharing on health issues, weight management programme, diabetes and cancer information sharing sessions. The service is very popular among people of the local community.

Men's Day Care: This provision is provided to support elderly men from BAME population to enhance their life experience. This group meets two days a week. it is a mixed ability group of individuals who might have mild to moderate mental health issues, dementia and physical disability. Various therapeutic activities are provided. The aim of the service is to eliminate isolation, reduce loneliness and to improve social contact. We receive referrals from Middlesbrough, Stockton and Redcar social services departments. we are known to provide service to individuals who might not meet social services criteria but would benefit from attending the service to improve their mental well-being. The number of attendees have gradually increased this year. We offer the service to 10-15 men each week.

Learning Disability Services Day care: LD day care provision is well established. We provide this service to more than 18 clients of various abilities. The majority of the clients are male and have additional disabilities. The staff hold weekly meetings with the client to go through the weekly activity plan. The clients are given support and every opportunity to choose their weekly activities and discuss any issues at the meeting. Every client has a person-centred plan based on their wants and wishes. This plan gets reviewed periodically to reflect their achievements. Nursing students from Teesside University are regularly placed in this service to gain BAME perspective and to gain community experience. The service is well established and the referrals from professionals have increased to reflect the good quality service we deliver.

Learning Disability Services Residential Service/Respite Care: We signed a short break contract with Middlesbrough and Redcar and Cleveland Council last year. We are currently providing the short break service in the community to children under 18 years old. Our short break referrals for children have increased in demand. We have quite a few complex packages and all of the staff are well trained to deliver complex needs. We get quite a few referrals from Continuing Health Care. We also offer adult short breaks, in the evening, to carry out an activity of the client's choice once a week. The service is for four hours and supported by two qualified staff. transport is provided to the clients, where necessary.

Aapna has purchased three properties to develop Residential Care and Respite services for adults with learning difficulties and autism.

Our mid-term plan is based on how many referrals we receive from Redcar and Cleveland Council to set up a day care facility within the boundaries of Redcar Council with all modern amenities for individuals with complex needs.

Aapna Services Ltd

Trustees' Report

A four-bedroom Victorian property has been bought to provide respite care for four individuals. This property is situated in the heart of Linthorpe. It has been improved and refurbished with full planning permission to set up a building-based service. The certificate of lawfulness has been obtained from the council. Currently, we have one resident living at the property who was placed on emergency placement and is waiting to be moved into a residential setting on a permanent basis. An application to register this property with CQC as a respite home has been made.

A three-bedroom property on the outskirts of Acklam, was purchased two years ago to place a young woman at the request of NECS commissioning unit. The property has been fully improved and refurbished to meet CQC standards to register as a two-bedroom residential home for adults with learning disabilities/autism. An application to the CQC has been made to register this property.

Aapna purchased another property in Linthorpe to set it up as a two-bedroom residential home. Once the property has been registered, the charity will move a resident into this property as their permanent residential placement. This property was purchased within the close vicinity of the person's current accommodation, keeping the young person's psychological needs in mind. A full team of professionals from different agencies responsible for the care of this young person have been fully involved in the process and recommended the suitability of the property. An occupational therapist from the disability services is involved in the preparation and refurbishment of the building. The alterations to this property are currently ongoing. an application to register this property with CQC has been made.

Dementia Service: Regular referrals from the Older people mental Health team are received to provide day care or one-to-one support at home. All the staff who work with dementia patients have a minimum of level 2 in Dementia Awareness training.

Home Care Service; This was one of the core services Aapna provided to the communities. We provide support to individuals to keep living independently in the community as long as possible. This service was sold to a third-party last year.

Counselling: the bilingual counsellor has been with Aapna for several years and has been consistently providing valuable service to BAME communities. We have noticed the change in the trends of the referrals. More and more individuals are walking through the door and self-referring for this service. The counsellor delivers this vital service to anyone from the Tees Valley area. Our contract funding has ended with Alliance, but we negotiated with CCG who agreed to carry on funding this valuable service via Alliance Psychological Service.

Financial review

this year has seen a drop in the net income for the charity mainly due to the sale of the domiciliary home care services during the year. There are also some other contributory factors, such as the rise in minimum wage, staff sickness levels and local authorities have kept the unit cost for all contracted services to a minimum, reducing the net income margin.

Policy on reserves

During the year, the domiciliary home care service was sold, so that the charity can concentrate on developing the Short Break Service and Residential Care Services. Free reserves at the end of March 2025 were £2,859,725. The trustees aim to maintain free reserves, being residual reserves after allowing for funds tied up in tangible fixed assets, of approximately 9 to 12 months running costs. The free reserves will also be used to carry out refurbishment of the above properties and continuously maintain and improve the properties. Once the current properties are up and running successfully, the trustees will consider using the reserves to purchase additional properties, if the Respite Care and Residential Care Services prove to be successful.

Aapna Services Ltd

Trustees' Report

Structure, governance and management

Recruitment and appointment of trustees

The trustees are recruited from a pool of individuals who support the organisation.

Induction and training of trustees

Potential trustees are briefed by the manager and given copies of relevant policies and procedures and appropriate training of roles and responsibilities is carried out.

Organisational structure

The trustees are responsible for the strategic objectives of the charity. The day to day running of the organisation is delegated to the manager who regularly reports to the trustees.

Financial instruments

Objectives and policies

The group's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the group's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The group does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Aapna Services Ltd

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Aapna Services Ltd 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 parent charitable company will continue in business.

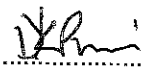
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 28/01/26 and signed on its behalf by:


.....
Dinesh Kumar Puri
Trustee

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Opinion

We have audited the financial statements of Aapna Services Ltd (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the and the Trustees' Report.

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 6), the trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Auditor 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity that are contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with the laws and regulations related to social care, safeguarding, employment, health and safety regulations and charity law. We also considered those laws and regulations that have a direct impact on the financial statements including, but not limited to the Charities Act 2011, Companies Act 2006, the Charities (Accounts and Report) Regulations 2008 and the Charities SORP (FRS 102). Our tests included agreeing the financial statement disclosures to the underlying supporting documentation and enquiries of management. We also addressed the risk of management override of internal controls, including evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Use of our report

This report is made solely to the charitable parent company's trustees, 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 group's trustees those matters we are required to state to them in an auditor's 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 parent company and its trustees 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 Mr Anthony Blueitt, Statutory Auditor

81 Borough Road
Middlesbrough
TS1 3AA

Date: 28th January '26

Aapna Services Ltd

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025 (Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Charitable activities	3	602,517	602,517
Other trading activities	4	637,413	637,413
Total income		<u>1,239,930</u>	<u>1,239,930</u>
Expenditure on:			
Raising funds	6	(557,695)	(557,695)
Charitable activities	7	(368,559)	(368,559)
Total expenditure		<u>(926,254)</u>	<u>(926,254)</u>
Net income		<u>313,676</u>	<u>313,676</u>
Net movement in funds		313,676	313,676
Reconciliation of funds			
Total funds brought forward		<u>4,036,625</u>	<u>4,036,625</u>
Total funds carried forward	19	<u>4,350,301</u>	<u>4,350,301</u>
		Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Charitable activities	3	1,287,597	1,287,597
Other income	5	437,090	437,090
Total income		<u>1,724,687</u>	<u>1,724,687</u>
Expenditure on:			
Charitable activities	7	(993,462)	(993,462)
Total expenditure		<u>(993,462)</u>	<u>(993,462)</u>
Net income		<u>731,225</u>	<u>731,225</u>
Net movement in funds		731,225	731,225
Reconciliation of funds			
Total funds brought forward		<u>3,305,400</u>	<u>3,305,400</u>
Total funds carried forward	19	<u>4,036,625</u>	<u>4,036,625</u>

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 19.

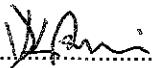
The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

(Registration number: 07139585)
Consolidated Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	1,490,577	1,505,865
Current assets			
Debtors	15	313,710	166,172
Cash at bank and in hand	16	2,903,913	2,482,696
		3,217,623	2,648,868
Creditors: Amounts falling due within one year	17	(316,517)	(97,316)
Net current assets		2,901,106	2,551,552
Total assets less current liabilities		4,391,683	4,057,417
Creditors: Amounts falling due after more than one year	18	(41,382)	(20,792)
Net assets		4,350,301	4,036,625
Funds of the group:			
Unrestricted income funds			
Unrestricted funds		4,350,301	4,036,625
Total funds	19	4,350,301	4,036,625

The financial statements on pages 11 to 29 were approved by the trustees, and authorised for issue on 28/01/26 and signed on their behalf by:


.....
Dinesh Kumar Puri
Trustee

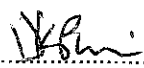
The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

(Registration number: 07139585)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	1,465,475	1,505,865
Investments		<u>100</u>	<u>100</u>
		<u>1,465,575</u>	<u>1,505,965</u>
Current assets			
Debtors	15	313,611	166,072
Cash at bank and in hand	16	<u>2,642,373</u>	<u>2,482,696</u>
		2,955,984	2,648,768
Creditors: Amounts falling due within one year	17	<u>(34,449)</u>	<u>(97,316)</u>
Net current assets		<u>2,921,535</u>	<u>2,551,452</u>
Total assets less current liabilities		4,387,110	4,057,417
Creditors: Amounts falling due after more than one year	18	<u>(41,382)</u>	<u>(20,792)</u>
Net assets		<u>4,345,728</u>	<u>4,036,625</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>4,345,728</u>	<u>4,036,625</u>
Total funds	19	<u>4,345,728</u>	<u>4,036,625</u>

The financial statements on pages 11 to 29 were approved by the trustees, and authorised for issue on 28/01/26 and signed on their behalf by:


.....
Dinesh Kumar Puri
Trustee

The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

Consolidated Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		313,676	731,225
Adjustments to cash flows from non-cash items			
Depreciation	6	<u>40,390</u>	<u>44,457</u>
		354,066	775,682
Working capital adjustments			
(Increase)/decrease in debtors	15	(147,539)	74,008
Increase/(decrease) in creditors	17	<u>239,826</u>	<u>(30,853)</u>
Net cash flows from operating activities		446,353	818,837
Cash flows from investing activities			
Purchase of tangible fixed assets	13	(25,102)	(19,927)
Cash flows from financing activities			
Repayment of loans and borrowings	17	<u>(35)</u>	<u>(22,707)</u>
Net increase in cash and cash equivalents		421,216	776,203
Cash and cash equivalents at 1 April		<u>2,482,696</u>	<u>1,706,493</u>
Cash and cash equivalents at 31 March		<u><u>2,903,912</u></u>	<u><u>2,482,696</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		309,103	731,225
Adjustments to cash flows from non-cash items			
Depreciation	6	40,390	44,457
Investment income		<u>(75,145)</u>	<u>-</u>
		274,348	775,682
Working capital adjustments			
(Increase)/decrease in debtors	15	(147,539)	74,008
Decrease in creditors	17	<u>(42,242)</u>	<u>(30,853)</u>
Net cash flows from operating activities		<u>84,567</u>	<u>818,837</u>
Cash flows from investing activities			
Interest receivable and similar income		75,145	-
Purchase of tangible fixed assets	13	<u>-</u>	<u>(19,927)</u>
Net cash flows from investing activities		75,145	(19,927)
Cash flows from financing activities			
Repayment of loans and borrowings	17	<u>(35)</u>	<u>(22,707)</u>
Net increase in cash and cash equivalents		159,677	776,203
Cash and cash equivalents at 1 April		<u>2,482,696</u>	<u>1,706,493</u>
Cash and cash equivalents at 31 March		<u><u>2,642,373</u></u>	<u><u>2,482,696</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 16 to 29 form an integral part of these financial statements.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Aapna House
31-35 Eastbourne Road
Middlesbrough
TS5 6QN

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Aapna Services Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a profit after tax for the financial year of £309,103 (2024 - profit of £731,225).

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Income and endowments

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Motor vehicles	25% straight line
Equipment	25% straight line

Trade debtors

Trade debtors are amounts due for services provided and are recognised at cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers and are recognised at cost.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

3 Income from charitable activities

	Unrestricted funds General £	Total funds £
Charitable activities	602,517	602,517
Total for 2025	602,517	602,517
Total for 2024	1,287,597	1,287,597

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Other trading income	637,182	637,182
Total for 2025	637,182	637,182

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Other income

	Unrestricted funds General £	Total funds £
Total for 2024	<u>437,090</u>	<u>437,090</u>

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Fundraising trading costs; Fundraising		<u>557,695</u>	<u>557,695</u>
Total for 2025		<u>557,695</u>	<u>557,695</u>
			Total costs £

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Charitable activities		360,439	360,439
Governance costs	8	<u>8,120</u>	<u>8,120</u>
Total for 2025		<u>368,559</u>	<u>368,559</u>
Total for 2024		<u>993,462</u>	<u>993,462</u>
			Total expenditure £

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Audit of the financial statements	8,120	8,120
Total for 2025	<u>8,120</u>	<u>8,120</u>
Total for 2024	<u>14,005</u>	<u>14,005</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

Donations made by the trustees without any conditions attached totalled £Nil for the year (2024 - £Nil).

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2025 £
Wages and salaries	633,056	680,885
Social security costs	45,462	42,491
Pension costs	4,751	7,392
	<u>683,269</u>	<u>730,768</u>

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	<u>34</u>	<u>46</u>

No employee received emoluments of more than £60,000 during the year.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

11 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	<u>8,120</u>	<u>7,168</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Taxation

The group is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

Group

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	1,674,925	54,058	21,331	1,750,314
Additions	-	-	25,102	25,102
At 31 March 2025	1,674,925	54,058	46,433	1,775,416
Depreciation				
At 1 April 2024	173,081	50,037	21,331	244,449
Charge for the year	38,928	1,462	-	40,390
At 31 March 2025	212,009	51,499	21,331	284,839
Net book value				
At 31 March 2025	1,462,916	2,559	25,102	1,490,577
At 31 March 2024	1,501,844	4,021	-	1,505,865

Charity

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	1,674,925	54,058	21,331	1,750,314
Additions	-	-	25,102	25,102
At 31 March 2025	1,674,925	54,058	46,433	1,775,416
Depreciation				
At 1 April 2024	173,081	50,037	21,331	244,449
Charge for the year	38,928	1,462	-	40,390
At 31 March 2025	212,009	51,499	21,331	284,839
Net book value				
At 31 March 2025	1,462,916	2,559	25,102	1,490,577
At 31 March 2024	1,501,844	4,021	-	1,505,865

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Fixed asset investments

Charity

2025
£

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 April 2024	100	100
At 31 March 2025	100	100
Net book value		
At 31 March 2025	100	100
At 31 March 2024	100	100

15 Debtors

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	36,186	148,668	36,186	148,668
Prepayments	890	890	890	890
Other debtors	276,635	16,614	276,535	16,514
	<u>313,711</u>	<u>166,172</u>	<u>313,611</u>	<u>166,072</u>

16 Cash and cash equivalents

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Cash on hand	281	237	281	237
Cash at bank	2,903,632	2,482,459	2,642,092	2,482,459
	<u>2,903,913</u>	<u>2,482,696</u>	<u>2,642,373</u>	<u>2,482,696</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	6,582	27,207	6,582	27,207
Trade creditors	3,441	24,928	3,441	24,928
Other taxation and social security	6,551	-	-	-
Other creditors	275,518	20,757	1	20,757
Accruals	24,425	24,424	24,425	24,424
	<u>316,517</u>	<u>97,316</u>	<u>34,449</u>	<u>97,316</u>

18 Creditors: amounts falling due after one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	41,282	20,692	41,282	20,692
Due to group undertakings	100	100	100	100
	<u>41,382</u>	<u>20,792</u>	<u>41,382</u>	<u>20,792</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Funds

Group

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>4,036,625</u>	<u>1,239,699</u>	<u>(926,023)</u>	<u>4,350,301</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>3,305,400</u>	<u>1,724,687</u>	<u>(993,462)</u>	<u>4,036,625</u>

Charity

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	<u>4,036,625</u>	<u>602,517</u>	<u>(368,559)</u>	<u>4,270,583</u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	<u>3,305,400</u>	<u>1,724,687</u>	<u>(993,462)</u>	<u>4,036,625</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

20 Analysis of net assets between funds

Group

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	1,490,577	1,490,577
Current assets	3,217,624	3,217,624
Current liabilities	(316,517)	(316,517)
Creditors over 1 year	(41,382)	(41,382)
Total net assets	<u>4,350,302</u>	<u>4,350,302</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	1,505,865	1,505,865
Current assets	2,648,868	2,648,868
Current liabilities	(97,316)	(97,316)
Creditors over 1 year	(20,792)	(20,792)
Total net assets	<u>4,036,625</u>	<u>4,036,625</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

Charity

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	1,465,475	1,465,475
Fixed asset investments	100	100
Current assets	2,955,984	2,955,984
Current liabilities	(34,449)	(34,449)
Creditors over 1 year	(41,382)	(41,382)
Total net assets	<u>4,345,728</u>	<u>4,345,728</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	1,505,865	1,505,865
Fixed asset investments	100	100
Current assets	2,648,768	2,648,768
Current liabilities	(97,316)	(97,316)
Creditors over 1 year	(20,792)	(20,792)
Total net assets	<u>4,036,625</u>	<u>4,036,625</u>

21 Analysis of net funds

Group

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	<u>2,482,696</u>	<u>2,482,696</u>
Net debt	<u>2,482,696</u>	<u>2,482,696</u>
	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	<u>1,706,493</u>	<u>1,706,493</u>
Net debt	<u>1,706,493</u>	<u>1,706,493</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

22 Related party transactions

Group

There were no related party transactions in the year.

Charity

There were no related party transactions in the year.

Aapna Services Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Charitable activities		
Grants receivable	2,958	7,800
Direct commissioning	189,614	858,453
Personal budget contracts	377,733	410,008
Other income	32,212	11,336
	<u>602,517</u>	<u>1,287,597</u>
Other trading activities		
Committed giving	637,182	-
Interest received	231	-
	<u>637,413</u>	<u>-</u>
Other income		
(Profit)/loss on sale of intangible fixed assets held for charity's own use	-	437,090
	<u>-</u>	<u>437,090</u>
Raising funds		
Wages and salaries	(467,174)	-
Staff NIC (Employers)	(27,356)	-
Staff pensions	(4,751)	-
Staff training	(2,471)	-
Rent and rates	(5,132)	-
Water rates	(631)	-
Light, heat and power	(5,325)	-
Repairs and maintenance	(24,068)	-
Telephone	(133)	-
Computer software and maintenance costs	(15,334)	-
Travel and subsistence	(5,027)	-
Audit fees	(180)	-
Bank charges	(113)	-
	<u>(557,695)</u>	<u>-</u>
Charitable activities		
Lease of motor vehicles (Operating leases)	(9,806)	(8,706)
Wages and salaries	(183,988)	(730,768)
Staff travel and training	(50,090)	(48,436)
Other establishment	(4,451)	(531)
Insurance	(1,468)	(11,459)
Telephone and fax	(3,048)	(5,939)
Other office expenses	(41,955)	(62,226)

This page does not form part of the statutory financial statements.

Aapna Services Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Motor expenses	(4,021)	(3,436)
Legal and professional fees	(15,846)	(58,858)
Interest on bank loans and bank charges	(5,376)	(4,641)
Depreciation of freehold property	(38,928)	(38,928)
Depreciation of office equipment	(1,462)	(5,529)
The audit of the charity's annual accounts	(8,120)	(7,168)
Legal and professional fees	-	(6,837)
	<u>(368,559)</u>	<u>(993,462)</u>

Aapna Services Limited

England & Wales - Charity number 1136373

Accounts

Company registration number: 07139585

Charity registration number: 1136373

Aapna Services Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Aapna Services Ltd

Contents

	1
Reference and Administrative Details	2 to 5
Trustees' Report	6 to 9
Independent Auditors' Report	10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13 to 24
Notes to the Financial Statements	

Aapna Services Ltd

Reference and Administrative Details

Chairman	Anu Ahitan
Trustees	Anu Ahitan Wahida Hussain Najabat Ramzan Dinesh Kumar Puri
Company secretary	Anita Puri
Charity Registration Number	1136373
Company Registration Number	07139585
Registered Office	The charity is incorporated in United Kingdom. Aapna House 31-35 Eastbourne Road Middlesbrough TS5 6QN
Auditor	Mr Anthony Blueitt Chartered Accountants & Statutory Auditor Chuhan and Singh Partnership Limited 81 Borough Road Middlesbrough TS1 3AA

Aapna Services Ltd

Trustees' Report

Structure, governance and management

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

Governing document

The charity is a company, limited by guarantee, incorporated on 20th January 2010 and registered as a charity on 15th June 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of its being wound up, members are required to contribute an amount not exceeding £10.

Recruitment, appointment and training of Trustees

The trustees are recruited from a pool of individuals who support the organisation. Potential trustees are briefed by the manager and given copies of relevant policies and procedures and appropriate training of roles and responsibilities is carried out.

Risk management

The trustees continually review the risks to which the charity is exposed and to this end they put in place systems and strategies to minimise those risks.

Organisational Structure

The trustees are responsible for the strategic objectives of the charity. The day to day running of the organisation is delegated to the manager who regularly reports to the trustees.

Objectives and activities

Aapna has been consistently working hard to achieve its objectives. It has been strengthening its position by improving and expanding its range of services. Aapna has grown to set up new services and has shown consistent growth of its business in new areas of care services.

The aim of the charity is to promote social inclusion for the public benefit by working with people from black and minority ethnic (BAME) and others who are socially excluded on the grounds of their age, disability, gender, sexual orientation, ethnic origin, religion, belief or creed, in particular, but not exclusively by:

1. Providing a local network group within the United Kingdom that encourages and enable the said beneficiaries to participate more effectively with the wider community;
2. Increasing or co-ordinating opportunities for the said beneficiaries to engage with service providers, to enable those providers to adapt services to better meet the needs of the beneficiaries;
3. To preserve and protect the health of those caring for people with physical, mental, learning or sensory impairment within the family home or by offering a respite service through the provision of community based and residential based care services close to home. Increasing the opportunities for the said beneficiaries to live in the community independently with domiciliary care support.
4. To relieve financial hardship among BAME people and their dependants living within the United Kingdom by associating together with Local Authorities, Voluntary and other organisations in a common effort to advance education and provide facilities in the interest of social welfare for recreation. Leisure time occupation with the objective of improving the conditions of life for BAME people;

Aapna Services Ltd

Trustees' Report

5. To relieve vulnerable people resident in social housing who are in need, by providing specially designed or adapted housing, and items, services or facilities calculated to relieve the needs of such persons.

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Ladies Day Care: This service runs three times a week. We have clients coming from Middlesbrough, Stockton and Redcar and Cleveland area. We have built up the service to accommodate more than 65 women. We receive referrals from professionals to attend the service but sometimes the service is also offered to individuals on self-referral basis who do not qualify to receive assistance from social services. Aapna has an open door policy to offer support to all who are in need of information, advice and guidance. The demand for day care provision has increased post Covid. We provide many activities to the women, including chair-based exercise, massage, information sharing on health issues, weight management programme, diabetes and cancer information sharing sessions. The service is very popular among the people of the local communities.

Men's Day Care: This provision is provided to support elderly men from BAME population to enhance their life experience. This group meets two days a week. It is a mixed ability group of individuals who might have mild to moderate mental health issue, dementia and physical disability. Various therapeutic activities are provided. The aim of the service is to eliminate isolation, reduce loneliness and to improve social contact. We receive referrals from Middlesbrough, Stockton and Redcar social services department. We are known to provide service to individuals who might not meet Social Services criteria but would benefit from attending the service to improve their mental well-being. The numbers of attendees have gradually increased this year. We offer this service to 10-15 men each week.

Learning Disability Services Day Care: LD day care provision is well established. We provide this service to more than 18 clients of various abilities. The majority of the clients are male and have additional disabilities. The staff hold weekly meetings with the client to go through the weekly activity plan. The clients are given support and every opportunity to choose their weekly activities and discuss any issues in the meeting. Every client has a person-centred plan based their wants and wishes. This plan gets reviewed periodically to reflect their achievements. Nursing students from Teesside University are regularly placed in this service to gain BAME perspective and to gain community experience. The service is well established and the referrals from professionals have increased to reflect the good quality service we deliver.

Learning Disability Services Residential Service/Respite Care: We signed a short break contract with Middlesbrough and Redcar and Cleveland Council last year. We are currently providing the short break service in the community to children under 18 years old. Our short break referrals for children have increased in demand. We have quite a few complex packages and all the staff are well trained to deliver complex needs. We get quite a few referrals from Continuing Health Care. We also offer adult short breaks, in the evening, to carry out an activity of the client's choice once a week. The service is for four hours and supported by two qualified staff. Transport is provided to the clients, where necessary.

Aapna has purchased three properties to develop Residential Care and Respite Care services for adults with learning disabilities and autism. Our mid-term plan is based on how many referrals we receive from Redcar & Cleveland Council to set up a Day Care facility within the boundaries of Redcar Council with all modern amenities for individual's with complex needs.

Aapna Services Ltd

Trustees' Report

A four bedroom Victorian property has been bought to provide respite care for four individuals. This property is situated in the heart of Linthorpe. It has been improved and refurbished with full planning permission to set up a building based service. The certificate of lawfulness has been obtained from the council. Currently, we have one resident living in the property who was placed on emergency placement and is waiting to be moved into a residential setting on a permanent basis. An application to register this property with CQC as a respite home has been made.

A three bedroom property on the outskirts of Acklam, was purchased two years ago to place a young woman at the request of NECS commissioning unit. The property has been fully improved and refurbished to meet CQC standards to register as a two bedroom residential home for adults with learning disabilities/autism. An application to the CQC has been made to register this property.

Aapna purchased another property in Linthorpe to set it up as a two bedroom residential home. Once the property has been registered the charity will move a resident into this property as their permanent residential placement. This property was purchased within the close vicinity of the person's current accommodation, keeping the young person's psychological needs in mind. A full team of professionals from different agencies responsible for the care of this young person has been fully involved in the process and recommended the suitability of the property. An occupational therapist from the disability services is involved in the preparation and refurbishment of the building. The alterations to this property are currently ongoing. An application to register this property with CQC has been made.

Dementia Service: Regular referrals from the Older People Mental Health team are received to provide day care or one-to-one support at home. All the staff who work with dementia patients have a minimum level 2 in Dementia Awareness training.

Home Care Service: This was one of the core services Aapna provided to the communities. We provided support to individuals to keep them living independently in the community as long as possible. This service was sold to a third party during the year.

Counselling: The bilingual counsellor has been with Aapna for several years and has been consistently providing this valuable service to BAME communities. We have noticed the change in the trends of the referrals. More and more individuals are walking through the door and self-referring for this service. The counsellor delivers this vital service to anyone from the Tees Valley. Our contract funding had ended with Alliance, but we negotiated with CCG who agreed to carry on funding this valuable service via Alliance Psychological Services.

Financial review

This year has seen a drop in the net income for the charity mainly due to the sale of domiciliary home care services during the year. There are also some other contributory factors, such as the rise in the minimum wage, staff sickness levels, and local authorities have kept the unit cost for all contracted services to a minimum, reducing the net income margin.

During the year, the domiciliary home care service was sold, so that the charity can concentrate on developing the Short Break Service and Residential Care Services. Free reserves at the end of March 2024 were £2,530,600. The trustees aim to maintain free reserves, being residual reserves after allowing for funds tied up in tangible fixed assets, of approximately 9 to 12 months running costs. The free reserves will also be used to carry out the refurbishment of the above properties and continuously maintain and improve the properties. Once the current properties are up and running successfully, the trustees will consider purchasing additional properties, if the Respite Care and Residential Care services prove to be successful.

The trustees would like to take this opportunity to thank the staff, volunteers and service users for their hard work and co-operation throughout the year.

Aapna Services Ltd

Trustees' Report

The annual report was approved by the trustees of the charity on 12/12/2024 and signed on its behalf by:

Anu Ahitan
Anu Ahitan
Chairman and trustee

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Opinion

We have audited the financial statements of Aapna Services Ltd (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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.
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

The trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

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:

We gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity that are contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentionally misrepresentations, or through collusion.

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to social care, safeguarding, employment, health and safety regulations and charity law. We also considered those laws and regulations that have a direct impact on the financial statements including, but not limited to, the Charities Act 2011, Companies Act 2006, Charities (Accounts and Reports Regulations) and the Charities SORP (FRS 102). Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We also addressed the risk of management override of internal controls, including evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Anthony Blueitt BA ACA (Senior Statutory Auditor)
For and on behalf of Mr Anthony Blueitt, Statutory Auditor

Date: 12th December 2024

Aapna Services Ltd

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	<u>1,287,597</u>	<u>1,287,597</u>	<u>2,118,464</u>
Total income		<u>1,287,597</u>	<u>1,287,597</u>	<u>2,118,464</u>
Expenditure on:				
Charitable activities	4	<u>(993,462)</u>	<u>(993,462)</u>	<u>(1,589,177)</u>
Total expenditure		<u>(993,462)</u>	<u>(993,462)</u>	<u>(1,589,177)</u>
Net income		294,135	294,135	529,287
Other recognised gains and losses				
Other gains/losses		<u>437,090</u>	<u>437,090</u>	<u>-</u>
Net movement in funds		731,225	731,225	529,287
Reconciliation of funds				
Total funds brought forward		<u>3,305,400</u>	<u>3,305,400</u>	<u>2,776,113</u>
Total funds carried forward	16	<u>4,036,625</u>	<u>4,036,625</u>	<u>3,305,400</u>
The funds breakdown for 2023 is shown in note 16.				

The notes on pages 13 to 24 form an integral part of these financial statements.

Aapna Services Ltd

(Registration number: 07139585)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	1,505,865	1,530,395
Investments	10	<u>100</u>	<u>100</u>
		<u>1,505,965</u>	<u>1,530,495</u>
Current assets			
Debtors	11	166,072	240,080
Cash at bank and in hand	12	<u>2,482,696</u>	<u>1,706,493</u>
		2,648,768	1,946,573
Creditors: Amounts falling due within one year	13	<u>(97,316)</u>	<u>(109,953)</u>
Net current assets		<u>2,551,452</u>	<u>1,836,620</u>
Total assets less current liabilities		4,057,417	3,367,115
Creditors: Amounts falling due after more than one year	14	<u>(20,792)</u>	<u>(61,715)</u>
Net assets		<u>4,036,625</u>	<u>3,305,400</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>4,036,625</u>	<u>3,305,400</u>
Total funds	16	<u>4,036,625</u>	<u>3,305,400</u>

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 12/12/2024 and signed on their behalf by:

.....
Anu Ahitan
Chairman and trustee

The notes on pages 13 to 24 form an integral part of these financial statements.

Aapna Services Ltd

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		731,225	529,287
Adjustments to cash flows from non-cash items			
Depreciation		44,457	38,795
		<u>775,682</u>	<u>568,082</u>
Working capital adjustments			
Decrease in debtors	11	74,008	422,824
(Decrease)/increase in creditors	13	(30,853)	40,105
Net cash flows from operating activities		<u>818,837</u>	<u>1,031,011</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	9	(19,927)	(342,059)
Acquisition of investments in subsidiary undertakings	10	-	(100)
Net cash flows from investing activities		<u>(19,927)</u>	<u>(342,159)</u>
Cash flows from financing activities			
Repayment of loans and borrowings	13	(22,707)	(119,770)
Net increase in cash and cash equivalents		776,203	569,082
Cash and cash equivalents at 1 April		<u>1,706,493</u>	<u>1,137,411</u>
Cash and cash equivalents at 31 March		<u><u>2,482,696</u></u>	<u><u>1,706,493</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 24 form an integral part of these financial statements.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Aapna House
31-35 Eastbourne Road
Middlesbrough
TS5 6QN

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Aapna Services Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no significant judgements included in these financial statements. The only relevant estimation used in these financial statements is for depreciation of fixed assets.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates;

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Motor vehicles	25% straight line
Equipment	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Grants receivable	7,800	7,800	5,000
Other income	11,336	11,336	2,693
Direct commissioning	858,453	858,453	1,376,418
Personal budget contracts	410,008	410,008	734,353
	<u>1,287,597</u>	<u>1,287,597</u>	<u>2,118,464</u>

Included in other gains and losses is £437,090 (2023:£nil) of income from the sale of the domiciliary care services during the year.

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Charitable activities		248,689	248,689
Staff costs		730,768	730,768
Governance costs		14,005	14,005
Total for 2024		<u>993,462</u>	<u>993,462</u>
Total for 2023		<u>1,589,177</u>	<u>1,589,177</u>

There are governance costs of £14,005 (2023 - £17,181) which relate directly to charitable activities.

5 Trustees remuneration and expenses

No expenses were paid to Trustees in the year.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	<u>730,768</u>	<u>1,398,933</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Office staff	10	19
Care staff	<u>34</u>	<u>103</u>
	<u>44</u>	<u>122</u>

The number of employees whose emoluments fell within the following bands was:

	2023 No
£80,001 - £90,000	<u>1</u>

7 Auditors' remuneration

	2024 £	2023 £
Other fees to auditors		
The auditing of accounts of any associate of the charity	7,168	7,000
All other non-audit services	<u>-</u>	<u>10,181</u>
	<u>7,168</u>	<u>17,181</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2023	1,658,697	50,359	21,331	1,730,387
Additions	<u>16,228</u>	<u>3,699</u>	<u>-</u>	<u>19,927</u>
At 31 March 2024	<u>1,674,925</u>	<u>54,058</u>	<u>21,331</u>	<u>1,750,314</u>
Depreciation				
At 1 April 2023	134,153	44,508	21,331	199,992
Charge for the year	<u>38,928</u>	<u>5,529</u>	<u>-</u>	<u>44,457</u>
At 31 March 2024	<u>173,081</u>	<u>50,037</u>	<u>21,331</u>	<u>244,449</u>
Net book value				
At 31 March 2024	<u>1,501,844</u>	<u>4,021</u>	<u>-</u>	<u>1,505,865</u>
At 31 March 2023	<u>1,524,544</u>	<u>5,851</u>	<u>-</u>	<u>1,530,395</u>

Restriction on title and pledged as security

Included above is the company property at 31-35 Eastbourne Road with a carrying value of £767,455 (2023 - £788,229) which has been pledged as security for the company bank loan.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Fixed asset investments

	2024 £	2023 £
Shares in group undertakings and participating interests	<u>100</u>	<u>100</u>
Shares in group undertakings and participating interests		
	Subsidiary undertakings £	Total £
Cost		
At 1 April 2023	<u>100</u>	<u>100</u>
At 31 March 2024	<u>100</u>	<u>100</u>
Net book value		
At 31 March 2024	<u>100</u>	<u>100</u>
At 31 March 2023	<u>100</u>	<u>100</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2024	2023	
Subsidiary undertakings					
Supporting Hands NE Limited	England & Wales	Ordinary Shares	100%	100%	Dormant

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Debtors

	2024 £	2023 £
Trade debtors	148,668	139,829
Prepayments	890	10,666
Other debtors	16,514	89,585
	<u>166,072</u>	<u>240,080</u>

12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	237	167
Cash at bank	2,482,459	1,706,326
	<u>2,482,696</u>	<u>1,706,493</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans	27,207	8,991
Trade creditors	24,928	30,257
Other creditors	20,757	28,295
Accruals	24,424	42,410
	<u>97,316</u>	<u>109,953</u>

Included in creditors due within one year and after one year is a bank loan totalling £47,899 (2023: £70,606) which is secured by a fixed charge over the charity's daycare property and a floating charge over all other assets.

14 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	20,692	61,615
Due to group undertakings	100	100
	<u>20,792</u>	<u>61,715</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2024 £	2023 £
Within one year	(8,692)	8,692
In two to five years	<u>(7,032)</u>	<u>16,660</u>
	<u>(15,724)</u>	<u>25,352</u>

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General	<u>3,305,400</u>	<u>1,287,597</u>	<u>(993,462)</u>	<u>437,090</u>	<u>4,036,625</u>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	<u>2,776,113</u>	<u>2,118,464</u>	<u>(1,589,177)</u>	<u>3,305,400</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	1,505,865	1,505,865
Fixed asset investments	100	100
Current assets	2,648,768	2,648,768
Current liabilities	(97,316)	(97,316)
Creditors over 1 year	(20,792)	(20,792)
Total net assets	<u>4,036,625</u>	<u>4,036,625</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	1,530,395	1,530,395
Fixed asset investments	100	100
Current assets	1,946,573	1,946,573
Current liabilities	(109,953)	(109,953)
Creditors over 1 year	(61,715)	(61,715)
Total net assets	<u>3,305,400</u>	<u>3,305,400</u>

18 Analysis of net funds

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	<u>1,706,493</u>	<u>1,706,493</u>
Net debt	<u>1,706,493</u>	<u>1,706,493</u>
	At 1 April 2022 £	Financing cash flows £
Cash at bank and in hand	1,137,411	569,082
Debt due within one year	(12,000)	3,009
Debt due after more than one year	<u>(178,376)</u>	<u>116,761</u>
Net debt	<u>947,035</u>	<u>688,852</u>
		At 31 March 2023 £
		1,706,493
		(8,991)
		<u>(61,615)</u>
		<u>1,635,887</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Related party transactions

There were no related party transactions in the year.

Aapna Services Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Charitable activities		
Grants receivable	7,800	5,000
Direct commissioning	858,453	1,376,418
Personal budget contracts	410,008	734,353
Other income	11,336	2,693
	<u>1,287,597</u>	<u>2,118,464</u>
Charitable activities		
Agency homecare	-	(1,450)
Lease of motor vehicles (Operating leases)	(8,706)	(8,529)
Wages and salaries	(730,768)	(1,398,933)
Staff travel and training	(48,437)	(34,857)
Other establishment	(530)	(2,176)
Insurance	(11,459)	(10,498)
Telephone and fax	(5,939)	(2,396)
Other office expenses	(62,226)	(43,477)
Motor expenses	(3,436)	(3,947)
Legal and professional fees	(58,859)	(5,555)
Interest on bank loans and bank charges	(4,640)	(9,852)
Depreciation of freehold property	(38,928)	(32,963)
Depreciation of office equipment	(5,529)	(5,832)
Bad debts written off	-	(11,531)
Accountancy fees	(7,168)	(17,181)
Legal and professional fees	(6,837)	-
	<u>(993,462)</u>	<u>(1,589,177)</u>

This page does not form part of the statutory financial statements.

Aapna Services Limited

England & Wales - Charity number 1136373

Accounts

Company registration number: 07139585

Charity registration number: 1136373

Aapna Services Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Aapna Services Ltd

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Auditors' Report	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 24

Aapna Services Ltd

Reference and Administrative Details

Chairman	Anu Ahitan
Company secretary	Anita Puri
Charity Registration Number	1136373
Company Registration Number	07139585
Registered Office	The charity is incorporated in United Kingdom. Aapna House 31-35 Eastbourne Road Middlesbrough TS5 6QN
Auditor	Mr Anthony Blueitt Chartered Accountants & Statutory Auditor Chuhan and Singh Partnership Limited 81 Borough Road Middlesbrough TS1 3AA

Aapna Services Ltd

Trustees' Report

Structure, governance and management

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2015).

Governing document

The charity is a company, limited by guarantee, incorporated on 20th January 2010 and registered as a charity on 15th June 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of its being wound up, members are required to contribute an amount not exceeding £10.

Recruitment, appointment and training of Trustees

The trustees are recruited from a pool of individuals who support the organisation. Potential trustees are briefed by the manager and given copies of relevant policies and procedures and appropriate training of roles and responsibilities is carried out.

Risk management

The trustees continually review the risks to which the charity is exposed and to this end they put in place systems and strategies to minimise those risks.

Organisational Structure

The trustees are responsible for the strategic objectives of the charity. The day to day running of the organisation is delegated to the manager who regularly reports to the trustee.

Objectives and activities

Aapna has been consistently working hard to achieve its objectives. It has been strengthening its position by improving and expanding its range of services. Aapna has grown to set up new services and to increase its workforce. Aapna employs now employs over 100 staff and has shown consistent growth of its business.

The aim of the charity is to promote social inclusion for the public benefit by working with people from black and minority ethnic (BAME) and others who are socially excluded on the grounds of their age, disability, gender, sexual orientation, ethnic origin, religion, belief or creed, in particular, but not exclusively by:

1. Providing a local network group within the United Kingdom that encourages and enable the said beneficiaries to participate more effectively with the wider community;
2. Increasing or co-ordinating opportunities for the said beneficiaries to engage with service providers, to enable those providers to adapt services to better meet the needs of the beneficiaries;
3. To preserve and protect the health of those caring for people with physical, mental, learning or sensory impairment within the family home or by offering a respite service through the provision of community based and residential based care services close to home. Increasing the opportunities for the said beneficiaries to live in the community independently with domiciliary care support.

Aapna Services Ltd

Trustees' Report

4. To relieve financial hardship among BAME people and their dependants living within the United Kingdom by associating together with Local Authorities, Voluntary and other organisations in a common effort to advance education and provide facilities in the interest of social welfare for recreation. Leisure time occupation with the objective of improving the conditions of life for BAME people;

5. To relieve vulnerable people resident in social housing who are in need, by providing specially designed or adapted housing, and items, services or facilities calculated to relieve the needs of such persons.

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Achievements and performance

Ladies Day Care: This service runs three times a week. We have clients coming from Middlesbrough, Stockton and Redcar and Cleveland area. We have built up the service to accommodate more than 65 women. We receive referrals from professionals to attend the service but sometimes the service is also offered to individuals on self-referral basis who do not qualify to receive assistance from social services. Aapna has an open door policy to offer support to all who are in need of information, advice and guidance. The demand for day care provision has increased post Covid. We provide many activities to the women, including chair-based exercise, massage, information sharing on health issues, weight management programme, diabetes and cancer information sharing sessions. The service is very popular among the people of the local communities.

Men's Day Care: This provision is provided to support elderly men from BAME population to enhance their life experience. This group meets two days a week. It is a mixed ability group of individuals who might have mild to moderate mental health issue, dementia and physical disability. Various therapeutic activities are provided. The aim of the service is to eliminate isolation, reduce loneliness and to improve social contact. We receive referrals from Middlesbrough, Stockton and Redcar social services department. We are known to provide service to individuals who might not meet Social Services criteria but would benefit from attending the service to improve their mental well-being. The numbers of attendees have gradually increased this year. We offer this service to 10-15 men each week.

Learning Disability Services Day Care: LD day care provision is well established. We provide this service to more than 15 clients of various ability. The majority of the clients are male and have additional disabilities. The staff hold weekly meetings with the client to go through the weekly activity plan. The clients are given support and every opportunity to choose their weekly activities and discuss any issues in the meeting. Every client has a person-centred plan based their wants and wishes., This plan gets reviewed periodically to reflect their achievements. Nursing students from Teesside University are regularly placed in this service to gain BAME perspective and to gain community experience. The service is well established and the referrals from professionals have increased to reflect the good quality service we deliver.

Learning Disability Services Residential Service/Respite Care: We signed a short break contract with Middlesbrough and Redcar and Cleveland Council last year. We are currently providing the short break service in the community to children under 18 years old. We also offer adult short breaks, in the evening, to carry out an activity of the client's choice once a week. The service is for four hours and supported by two qualified staff. Transport is provided to the clients, where necessary.

Aapna has purchased three properties to develop Residential Care and Respite Care services for adults with learning disabilities and autism.

Aapna Services Ltd

Trustees' Report

10 Eastbourne Road: A four bedroom Victorian property has been bought to provide respite care for four individuals. This property is situated in the heart of Linthorpe. It has been improved and refurbished with full planning permission to set up a building based service. The certificate of lawfulness has been obtained from the council. Currently, we have one resident living in the property who was placed on emergency placement and is waiting to be moved into a residential setting on a permanent basis. An application to register this property with CQC as a respite home has been made.

15 Salton Close: A three bedroom property on the outskirts of Acklam, was purchased two years ago to place a young woman at the request of NECS commissioning unit. The property has been fully improved and refurbished to meet CQC standards to register as a two bedroom residential home for adults with learning disabilities/autism. An application to the CQC has been made to register this property.

42 Eastbourne Road: Aapna purchased the property to set it up as a two bedroom residential home. Once the property has been registered the charity will move the resident from 10 Eastbourne Road into this property as their permanent residential placement. This property was purchased within the close vicinity of the person's current accommodation, keeping the young person's psychological needs in mind. A full team of professionals from different agencies responsible for the care of this young person has been fully involved in the process and recommended the suitability of the property. An occupational therapist from the disability services is involved in the preparation and refurbishment of the building. The alterations to this property are currently ongoing. An application to register this property with CQC has been made.

Dementia Service: Regular referrals from the Older People Mental Health team are received to provide day care or one-to-one support at home. All the staff who work with dementia patients have a minimum level 2 in Dementia Awareness training.

Home Care Service: This is one of the core service Aapna provided to the communities. We provide support to individuals to keep them living independently in the community as long as possible. This service was sold to a third party after the year end.

Counselling: The bilingual counsellor has been with Aapna for the last six years and has been consistently providing this valuable service to BAME communities. We have noticed the change in the trends of the referrals. More and more individuals are walking through the door and self-referring for this service. The counsellor delivers this vital service to anyone from the Tees Valley. Our contract funding had ended with Alliance, but we negotiated with CCG who agreed to carry on funding this valuable service via Alliance Psychological Services.

Financial review

This year has seen a drop in the net income for the charity. There are some contributory factors, such as the rise in the minimum wage, staff sickness levels, and local authorities have kept the unit cost for all contracted services to a minimum, reducing the net income margin.

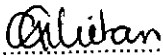
After the year end, the domiciliary home care service was sold, so that the charity can concentrate on developing the Short Break Service and Residential Care Services. This reduction in income, due to reduced services, will be reflected in the free reserves next year. Free reserves at the end of March 2023 were £1,775,005. The trustees aim to maintain free reserves, being residual reserves after allowing for funds tied up in tangible fixed assets, of approximately 9 to 12 months running costs. The free reserves will also be used to carry out the refurbishment of the above properties and continuously maintain and improve the properties. Once the current properties are up and running successfully, the trustees will consider purchasing additional properties if the Respite Care and Residential Care services prove to be successful.

Aapna Services Ltd

Trustees' Report

The trustees would like to take this opportunity to thank the staff, volunteers and service users for their hard work and co-operation throughout the year.

The annual report was approved by the trustees of the charity on 10/12/2023 and signed on its behalf by:


.....
Anu Ahitan
Chairman and trustee

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Opinion

We have audited the financial statements of Aapna Services Ltd (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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.
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

The trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Auditor 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity that are contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentionally misrepresentations, or through collusion.

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to social care, safeguarding, employment, health and safety regulations and charity law. We also considered those laws and regulations that have a direct impact on the financial statements including, but not limited to, the Charities Act 2011, Companies Act 2006, Charities (Accounts and Reports Regulations) and the Charities SORP (FRS 102). Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We also addressed the risk of management override of internal controls, including evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Anthony Blueitt BA ACA (Senior Statutory Auditor)
For and on behalf of Mr Anthony Blueitt, Statutory Auditor

Date: 10th Dec '23

Aapna Services Ltd

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	<u>2,118,464</u>	<u>2,118,464</u>	<u>2,018,972</u>
Total income		<u>2,118,464</u>	<u>2,118,464</u>	<u>2,018,972</u>
Expenditure on:				
Charitable activities	4	<u>(1,589,177)</u>	<u>(1,589,177)</u>	<u>(1,358,340)</u>
Total expenditure		<u>(1,589,177)</u>	<u>(1,589,177)</u>	<u>(1,358,340)</u>
Net income		<u>529,287</u>	<u>529,287</u>	<u>660,632</u>
Net movement in funds		529,287	529,287	660,632
Reconciliation of funds				
Total funds brought forward		<u>2,776,113</u>	<u>2,776,113</u>	<u>2,115,480</u>
Total funds carried forward	16	<u><u>3,305,400</u></u>	<u><u>3,305,400</u></u>	<u><u>2,776,112</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 16.

Aapna Services Ltd

(Registration number: 07139585)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	1,530,395	1,227,131
Investments	10	<u>100</u>	<u>-</u>
		<u>1,530,495</u>	<u>1,227,131</u>
Current assets			
Debtors	11	240,080	662,903
Cash at bank and in hand	12	<u>1,706,493</u>	<u>1,137,411</u>
		1,946,573	1,800,314
Creditors: Amounts falling due within one year	13	<u>(109,953)</u>	<u>(72,957)</u>
Net current assets		<u>1,836,620</u>	<u>1,727,357</u>
Total assets less current liabilities		3,367,115	2,954,488
Creditors: Amounts falling due after more than one year	14	<u>(61,715)</u>	<u>(178,376)</u>
Net assets		<u>3,305,400</u>	<u>2,776,112</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>3,305,400</u>	<u>2,776,112</u>
Total funds	16	<u>3,305,400</u>	<u>2,776,112</u>

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 10/12/2023 and signed on their behalf by:


.....
Anu Ahitan
Chairman and trustee

Aapna Services Ltd

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		529,287	660,632
Adjustments to cash flows from non-cash items			
Depreciation		<u>38,795</u>	<u>37,546</u>
		568,082	698,178
Working capital adjustments			
Decrease/(increase) in debtors	11	422,824	(465,919)
Increase in creditors	13	<u>40,105</u>	<u>21,502</u>
Net cash flows from operating activities		<u>1,031,011</u>	<u>253,761</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	9	(342,059)	(28,732)
Acquisition of investments in subsidiary undertakings	10	<u>(100)</u>	<u>-</u>
Net cash flows from investing activities		(342,159)	(28,732)
Cash flows from financing activities			
Repayment of loans and borrowings	13	<u>(119,770)</u>	<u>(11,876)</u>
Net increase in cash and cash equivalents		569,082	213,153
Cash and cash equivalents at 1 April		<u>1,137,411</u>	<u>924,258</u>
Cash and cash equivalents at 31 March		<u><u>1,706,493</u></u>	<u><u>1,137,411</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Aapna House
31-35 Eastbourne Road
Middlesbrough
TS5 6QN

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Aapna Services Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no significant judgements included in these financial statements. The only relevant estimation used in these financial statements is for depreciation of fixed assets.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Adjusting events after the financial period

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates;

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Asset class

Freehold property

Motor vehicles

Equipment

Depreciation method and rate

2% straight line

25% straight line

25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Grants receivable	5,000	5,000	140,197
Other income	2,693	2,693	10,312
Personal budget contracts	1,376,418	1,376,418	1,040,362
Direct commissioning	734,353	734,353	826,779
Activities and trips	-	-	1,322
	<u>2,118,464</u>	<u>2,118,464</u>	<u>2,018,972</u>

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Charitable activities		161,532	161,532
Staff costs		1,398,933	1,398,933
Allocated support costs		11,531	11,531
Governance costs		17,181	17,181
Total for 2023		<u>1,589,177</u>	<u>1,589,177</u>
Total for 2022		<u>1,358,340</u>	<u>1,358,340</u>

In addition to the expenditure analysed above, there are also governance costs of £17,181 (2022 - £6,800) which relate directly to charitable activities. See note for further details.

5 Trustees remuneration and expenses

No expenses were paid to Trustees in the year.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	<u>1,398,933</u>	<u>1,144,064</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Office staff	19	14
Care staff	<u>103</u>	<u>80</u>
	<u>122</u>	<u>94</u>

The number of employees whose emoluments fell within the following bands was:

	2023 No	2022 No
£80,001 - £90,000	<u>1</u>	<u>1</u>

7 Auditors' remuneration

	2023 £	2022 £
Other fees to auditors		
The auditing of accounts of any associate of the charity	7,000	6,800
All other non-audit services	<u>10,181</u>	<u>-</u>
	<u>17,181</u>	<u>6,800</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	1,316,811	50,186	21,331	1,388,328
Additions	<u>341,886</u>	<u>173</u>	<u>-</u>	<u>342,059</u>
At 31 March 2023	<u>1,658,697</u>	<u>50,359</u>	<u>21,331</u>	<u>1,730,387</u>
Depreciation				
At 1 April 2022	101,190	38,676	21,331	161,197
Charge for the year	<u>32,963</u>	<u>5,832</u>	<u>-</u>	<u>38,795</u>
At 31 March 2023	<u>134,153</u>	<u>44,508</u>	<u>21,331</u>	<u>199,992</u>
Net book value				
At 31 March 2023	<u>1,524,544</u>	<u>5,851</u>	<u>-</u>	<u>1,530,395</u>
At 31 March 2022	<u>1,215,621</u>	<u>11,510</u>	<u>-</u>	<u>1,227,131</u>

Restriction on title and pledged as security

Included above is the company property at 31-35 Eastbourne Road with a carrying value of £788,229 (2022 - £809,002) which has been pledged as security for the company bank loan.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Fixed asset investments

	2023 £
Shares in group undertakings and participating interests	<u>100</u>

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
Additions	<u>100</u>	<u>100</u>
At 31 March 2023	<u>100</u>	<u>100</u>
Net book value		
At 31 March 2023	<u>100</u>	<u>100</u>

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of Incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2023	2022	
Subsidiary undertakings					
Supporting Hands NE Limited	England & Wales	Ordinary Shares	100%	0%	Dormant

Subsidiaries

The profit for the financial period of Supporting Hands NE Limited was £Nil (2022 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £100 (2022 - £Nil). The charity has not prepared group consolidated financial statements because the subsidiary company was dormant throughout the current year.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Debtors

	2023 £	2022 £
Trade debtors	139,829	372,559
Prepayments	10,666	208,502
Other debtors	89,585	81,842
	<u>240,080</u>	<u>662,903</u>

12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	167	369
Cash at bank	1,706,326	1,137,042
	<u>1,706,493</u>	<u>1,137,411</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	8,991	12,000
Trade creditors	30,257	-
Other creditors	28,295	23,750
Accruals	42,410	37,207
	<u>109,953</u>	<u>72,957</u>

Included in creditors due within one year and after one year is a bank loan totalling £70,606 (2022: £202,252) which is secured by a fixed charge over the charity's daycare property and a floating charge over all other assets.

14 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	61,615	178,376
Due to group undertakings	100	-
	<u>61,715</u>	<u>178,376</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2023 £	2022 £
Within one year	8,692	2,869
In two to five years	16,660	-
	<u>25,352</u>	<u>2,869</u>

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	<u>2,776,113</u>	<u>2,118,464</u>	<u>(1,589,177)</u>	<u>3,305,400</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	<u>2,115,480</u>	<u>2,018,972</u>	<u>(1,358,340)</u>	<u>2,776,112</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	1,530,395	1,530,395
Fixed asset investments	100	100
Current assets	1,946,573	1,946,573
Current liabilities	(109,953)	(109,953)
Creditors over 1 year	(61,715)	(61,715)
Total net assets	<u>3,305,400</u>	<u>3,305,400</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	1,227,131	1,227,131
Current assets	1,800,314	1,800,314
Current liabilities	(72,957)	(72,957)
Creditors over 1 year	(178,376)	(178,376)
Total net assets	<u>2,776,112</u>	<u>2,776,112</u>

18 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	1,137,411	569,082	1,706,493
Debt due within one year	(12,000)	3,009	(8,991)
Debt due after more than one year	(178,376)	116,761	(61,615)
Net debt	<u>947,035</u>	<u>688,852</u>	<u>1,635,887</u>
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	924,258	209,064	1,133,322
Debt due within one year	(12,000)	-	(12,000)
Debt due after more than one year	(190,252)	11,876	(178,376)
Net debt	<u>722,006</u>	<u>220,940</u>	<u>942,946</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Related party transactions

The Charity purchased the property at 15 Salton Close, from Mr Puri (a trustee) and Mrs Puri (Chief Executive Officer) at a market value purchase price of £125,000 plus costs which came to a total of £129,723.. At the balance sheet date the amount due to/from was £Nil (2022 - £Nil).

20 Non-adjusting events after the financial period

Post year end the Charity sold it's Domiciliary Care activities to Patience Healthcare (Aapna) Limited at an agreed contract price of £455,000.

Aapna Services Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Charitable activities		
Grants receivable	5,000	140,197
Direct commissioning	1,376,418	1,040,362
Personal budget contracts	734,353	826,779
Activities and trips	-	1,322
Other income	2,693	10,312
	<u>2,118,464</u>	<u>2,018,972</u>
Charitable activities		
Agency homecare	(1,450)	(40,096)
Lease of motor vehicles (Operating leases)	(8,529)	(5,739)
Wages and salaries	(1,398,933)	(1,144,064)
Staff travel and training	(34,857)	(42,727)
Other establishment	(2,176)	(4,586)
Insurance	(10,498)	(7,716)
Telephone and fax	(2,396)	(3,192)
Other office expenses	(43,477)	(41,248)
Motor expenses	(3,947)	(5,572)
Legal and professional fees	(5,555)	(8,159)
Interest on bank loans and bank charges	(9,852)	(10,895)
Depreciation of freehold property	(32,963)	(30,144)
Depreciation of office equipment	(5,832)	(7,402)
Bad debts written off	(11,531)	-
Accountancy fees	(17,181)	(6,800)
	<u>(1,589,177)</u>	<u>(1,358,340)</u>

Aapna Services Limited

England & Wales - Charity number 1136373

Accounts

Company registration number: 07139585

Charity registration number: 1136373

Aapna Services Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Aapna Services Ltd

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Auditors' Report	5 to 8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 to 20

Aapna Services Ltd

Reference and Administrative Details

Chairman	Anu Ahitan
Company secretary	Anita Puri
Charity Registration Number	1136373
Company Registration Number	07139585
Registered Office	The charity is incorporated in United Kingdom. Aapna House 31-35 Eastbourne Road Middlesbrough TS5 6QN
Auditor	Mr Anthony Blueitt Chartered accountants & statutory auditor
Accountants	Chuhan and Singh Partnership Limited 81 Borough Road Middlesbrough TS1 3AA

Aapna Services Ltd

Trustees' Report

Structure, governance and management

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2015).

Governing document

The charity is a company, limited by guarantee, incorporated on 20th January 2010 and registered as a charity on 15th June 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of its being wound up, members are required to contribute an amount not exceeding £10.

Recruitment, appointment and training of Trustees

The trustees are recruited from a pool of individuals who support the organisation. Potential trustees are briefed by the manager and given copies of relevant policies and procedures and appropriate training of roles and responsibilities is carried out.

Risk management

The trustees constantly review the risks to which the charity is exposed and to this end they put in place systems and strategies to minimise those risks.

Organisational Structure

The trustees are responsible for the strategic objectives of the charity. The day to day running of the organisation is delegated to the manager who regularly reports to the trustee.

Related Parties

There are no related parties other than Trustees and their immediate family.

Objectives and activities

Aapna has been consistently working hard to achieve its objectives. It has been strengthening its position by improving and expanding its services. Since Aapna has moved to its new premises the organisation has grown to set up new services and to increase its workforce. Aapna employs 94 staff and has shown consistent growth of its business.

The aim of the charity is to promote social inclusion for the public benefit by working with people from black and minority ethnic (BAME) and others who are socially excluded on the grounds of their age, disability, gender, sexual orientation, ethnic origin, religion, belief or creed, in particular, but not exclusively by:

1. Providing a local network group within the United Kingdom that encourages and enable the said beneficiaries to participate more effectively with the wider community;
2. Increasing or co-ordinating opportunities for the said beneficiaries to engage with service providers, to enable those providers to adapt services to better meet the needs of the beneficiaries;
3. To preserve and protect the health of those caring for people with physical, mental, learning or sensory impairment within the family home or by offering a respite service through the provision of community based and residential based care services close to home. Increasing the opportunities for the said beneficiaries to live in the community independently with domiciliary care support.

Aapna Services Ltd

Trustees' Report

4. To relieve financial hardship among BAME people and their dependants living within the United Kingdom by associating together with Local Authorities, Voluntary and other organisations in a common effort to advance education and provide facilities in the interest of social welfare for recreation. Leisure time occupation with the objective of improving the conditions of life for BAME people;

5. To relieve vulnerable people resident in social housing who are in need, by providing specially designed or adapted housing, and items, services or facilities calculated to relieve the needs of such persons.

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Achievements and performance

Ladies Day Care: This service runs three times a week. We have clients coming from Middlesbrough, Stockton and Redcar and Cleveland area. We have built up the service to accommodate 65+ women. We receive referrals from professionals to attend the service but sometimes the service is also offered to individuals on self-referral basis who do not qualify to receive assistance from social services. Aapna has an open door policy to offer support to all who are in need of information, advice and guidance. The demand for day care provision has increased post Covid. We provide many activities to the women, which includes chair, based exercise, massage, information sharing on health issues, weight management programme, diabetes and cancer information sharing sessions etc. The service is very popular among local communities.

Men's Day Care: This provision is provided to support elderly men from BAME population to enhance their life experience. This group meets two days a week. It is a mixed ability group of individuals who might have mild to moderate mental health issue, dementia and physical disability. Various therapeutic activities are provided. The aim of the service is to eliminate isolation, reduce loneliness and to improve social contact. We receive referrals from Middlesbrough, Stockton and Redcar social services department. We are known to provide service to individuals who might not meet Social Services criteria but would benefit from attending the service to improve their mental well-being. The numbers of attendees have gradually increased this year. We offer this service to 13 men in a week.

Learning Disability Services Day Care: LD day care provision is well established. We provide this service to 15+ clients of various ability. The majority of the clients are male and have additional disability. The staff hold weekly meetings with the client to go through the weekly activity plan. The clients are given support and every opportunity to choose their weekly activities and discuss any issues in the meeting. Every client has a person centred plan around their wants and wishes and it gets reviewed every so often to reflect their achievements. Nursing students from Teesside University are regularly placed in this service to gain BAME perspective and to gain community experience. The service is well established and the referrals from professionals have increased to reflect the good quality service we deliver.

Learning Disability Services Short Break: We have signed a the short break contract with Middlesbrough and Redcar and Cleveland Council. We are currently providing the short break service in the community to children under 18. We also offer adult short break in the evening to carry out an activity of client's choice once a week. The service is for four hours and supported by two qualified staff with the transport. We have prepared our four bedroom property on Eastbourne Road for the residential short break service. We have applied to OFSTED to register this service. Currently we have one client under 18 who has been placed there on an emergency basis.

Aapna Services Ltd

Trustees' Report

Dementia Service: Regular referrals from the Older People Mental Health team are received to provide day care or one to one support at home. All the staff who work with dementia patient has minimum level 2 in Dementia Awareness training.

Home Care Service: This is one of the core service Aapna provides to the communities. We provide support to individuals to keep them living independently in the community as long as possible. We have a contract with Middlesbrough Council. This service has become the main source of income. Our staffing level has increased from 60 to 67 this year. The Council has extended the contract. Most of our clients are from Middlesbrough and Stockton Council. We also have signed the contract with Redcar and Cleveland Council. We also provide service to private clients as well. The CQC has been carrying out tabletop inspection and we have remained GOOD in all areas.

Counselling: The bilingual counsellor has been with Aapna for the last six years and has been consistently providing this valuable service to BAME communities. We have noticed the change in the trends of the referrals. More and more individuals are walking through the door and self-referring for this service. The counsellor delivers this vital service to anyone from the Tees Valley. Our contract funding had ended with Alliance, but we negotiated with CCG who agreed to carry on funding this valuable service via Alliance Psychological Services.

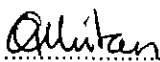
Financial review

Aapna has gone above meeting its projected targets in its business plan. The Statement of Financial Activities shows the result of the charity for the year. The business plan needs to be revisited to reflect the changes in the services and new targets to be set.

The trustees have established that the organisation should aim to build up free reserves, being residual reserves after allowing for funds tied up in tangible fixed assets, of approximately 6 to 9 months running costs. Free reserves, at 31st March 2022 were £722,007 which is sufficient to cover the running costs of the charity for more than six months.

The trustees would like to take this opportunity to thank the staff, volunteers and service users for their hard work and co-operation throughout 2022.

The annual report was approved by the trustees of the charity on 18/1/23 and signed on its behalf by:


.....
Anu Ahitan
Chairman and trustee

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Opinion

We have audited the financial statements of Aapna Services Ltd (the 'charity') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, 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 and the Charities Act 2011.

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 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 we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where 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.
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

The trustees 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 charity or to cease operations, or have no realistic alternative but to do so.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Auditor 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity that are contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentionally misrepresentations, or through collusion.

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to social care, safeguarding, employment, health and safety regulations and charity law. We also considered those laws and regulations that have a direct impact on the financial statements including, but not limited to, the Charities Act 2011, Companies Act 2006, Charities (Accounts and Reports Regulations) and the Charities SORP (FRS 102). Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We also addressed the risk of management override of internal controls, including evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Aapna Services Ltd

Independent Auditor's Report to the Members of Aapna Services Ltd

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees those matters we are required to state to them in an auditor's 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Anthony Blueitt BA ACA (Senior Statutory Auditor)
For and on behalf of Mr Anthony Blueitt, Statutory Auditor

Date: 18th January 2023

Aapna Services Ltd

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Charitable activities	3	<u>2,018,972</u>	<u>2,018,972</u>	<u>1,383,077</u>
Total income		<u>2,018,972</u>	<u>2,018,972</u>	<u>1,383,077</u>
Expenditure on:				
Charitable activities	4	<u>(1,358,340)</u>	<u>(1,358,340)</u>	<u>(926,270)</u>
Total expenditure		<u>(1,358,340)</u>	<u>(1,358,340)</u>	<u>(926,270)</u>
Net income		<u>660,632</u>	<u>660,632</u>	<u>456,807</u>
Net movement in funds		660,632	660,632	456,807
Reconciliation of funds				
Total funds brought forward		<u>2,115,480</u>	<u>2,115,480</u>	<u>1,658,673</u>
Total funds carried forward	15	<u>2,776,112</u>	<u>2,776,112</u>	<u>2,115,480</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

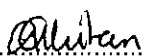
The notes on pages 12 to 20 form an integral part of these financial statements.

Aapna Services Ltd

(Registration number: 07139585)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	1,227,131	1,235,945
Current assets			
Debtors	10	662,903	196,984
Cash at bank and in hand	11	<u>1,137,411</u>	<u>924,258</u>
		1,800,314	1,121,242
Creditors: Amounts falling due within one year	12	<u>(72,957)</u>	<u>(51,455)</u>
Net current assets		<u>1,727,357</u>	<u>1,069,787</u>
Total assets less current liabilities		2,954,488	2,305,732
Creditors: Amounts falling due after more than one year	13	<u>(178,376)</u>	<u>(190,252)</u>
Net assets		<u>2,776,112</u>	<u>2,115,480</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>2,776,112</u>	<u>2,115,480</u>
Total funds	15	<u>2,776,112</u>	<u>2,115,480</u>

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 18/1/23 and signed on their behalf by:


Anu Ahitan
Chairman and trustee

The notes on pages 12 to 20 form an integral part of these financial statements.

Aapna Services Ltd

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		660,632	456,807
Adjustments to cash flows from non-cash items			
Depreciation		<u>37,546</u>	<u>39,516</u>
		698,178	496,323
Working capital adjustments			
Increase in debtors	10	(465,919)	(31,435)
Increase in creditors	12	<u>21,502</u>	<u>541</u>
Net cash flows from operating activities		253,761	465,429
Cash flows from Investing activities			
Purchase of tangible fixed assets	9	(28,732)	(417,062)
Cash flows from financing activities			
Repayment of loans and borrowings	12	<u>(11,876)</u>	<u>(19,877)</u>
Net increase in cash and cash equivalents		213,153	28,490
Cash and cash equivalents at 1 April		<u>924,258</u>	<u>895,768</u>
Cash and cash equivalents at 31 March		<u><u>1,137,411</u></u>	<u><u>924,258</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 12 to 20 form an integral part of these financial statements.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in United Kingdom, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Aapna House
31-35 Eastbourne Road
Middlesbrough
TS5 6QN

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Aapna Services Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no significant judgements included in these financial statements. The only relevant estimation used in these financial statements is for depreciation of fixed assets.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates;

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Motor vehicles	25% straight line
Equipment	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Grants receivable	140,197	140,197	131,571
Other income	10,312	10,312	1,977
Personal budget contracts	1,040,362	1,040,362	464,285
Direct commissioning	826,779	826,779	780,511
Activities and trips	1,322	1,322	1,013
	<u>2,018,972</u>	<u>2,018,972</u>	<u>1,379,357</u>

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Charitable activities		1,351,540	1,351,540
Governance costs		6,800	6,800
Total for 2022		<u>1,358,340</u>	<u>1,358,340</u>
Total for 2021		<u>926,270</u>	<u>926,270</u>

In addition to the expenditure analysed above, there are also governance costs of £6,800 (2021 - £3,907) which relate directly to charitable activities. See note for further details.

5 Trustees remuneration and expenses

No expenses were paid to Trustees in the year.

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Office staff	14	7
Care staff	80	65
	<u>94</u>	<u>72</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£70,001 - £80,000	-	1
£80,001 - £90,000	<u>1</u>	<u>-</u>

7 Auditors' remuneration

	2022 £	2021 £
Other fees to auditors		
The auditing of accounts of any associate of the charity	<u>6,800</u>	<u>3,907</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2021	1,290,052	48,213	21,331	1,359,596
Additions	26,759	1,973	-	28,732
At 31 March 2022	<u>1,316,811</u>	<u>50,186</u>	<u>21,331</u>	<u>1,388,328</u>
Depreciation				
At 1 April 2021	71,046	31,274	21,331	123,651
Charge for the year	30,144	7,402	-	37,546
At 31 March 2022	<u>101,190</u>	<u>38,676</u>	<u>21,331</u>	<u>161,197</u>
Net book value				
At 31 March 2022	<u>1,215,621</u>	<u>11,510</u>	<u>-</u>	<u>1,227,131</u>
At 31 March 2021	<u>1,219,006</u>	<u>16,939</u>	<u>-</u>	<u>1,235,945</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Debtors

	2022 £	2021 £
Trade debtors	372,559	108,926
Prepayments	208,502	-
Other debtors	81,842	88,058
	<u>662,903</u>	<u>196,984</u>

11 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	369	408
Cash at bank	<u>1,137,042</u>	<u>923,850</u>
	<u>1,137,411</u>	<u>924,258</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	12,000	12,000
Trade creditors	(93)	604
Other creditors	23,843	-
Accruals	<u>37,207</u>	<u>38,851</u>
	<u>72,957</u>	<u>51,455</u>

Included in creditors falling due within one year and falling due after more than one year is a bank loan of £190,376 (£2021: £202,252). This loan is secured by a fixed and floating charge over all of the property and undertakings of the charity.

13 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	<u>178,376</u>	<u>190,252</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

14 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2022 £	2021 £
Within one year	(2,870)	(5,740)
In two to five years	-	(2,870)
	<u>(2,870)</u>	<u>(8,610)</u>

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	<u>2,115,480</u>	<u>2,018,972</u>	<u>(1,358,340)</u>	<u>2,776,112</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	<u>1,658,673</u>	<u>1,383,077</u>	<u>(926,270)</u>	<u>2,115,480</u>

Aapna Services Ltd

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	1,227,131	1,227,131
Current assets	1,800,314	1,800,314
Current liabilities	(72,957)	(72,957)
Creditors over 1 year	(178,376)	(178,376)
Total net assets	<u>2,776,112</u>	<u>2,776,112</u>
	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	1,235,945	1,235,945
Current assets	1,121,242	1,121,242
Current liabilities	(51,455)	(51,455)
Creditors over 1 year	(190,252)	(190,252)
Total net assets	<u>2,115,480</u>	<u>2,115,480</u>

17 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	924,258	209,064	1,133,322
Debt due within one year	(12,000)	-	(12,000)
Debt due after more than one year	(190,252)	11,876	(178,376)
Net debt	<u>722,006</u>	<u>220,940</u>	<u>942,946</u>
	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	895,768	28,491	924,259
Debt due within one year	(12,000)	-	(12,000)
Debt due after more than one year	(210,129)	19,877	(190,252)
Net debt	<u>673,639</u>	<u>48,368</u>	<u>722,007</u>

Aapna Services Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Charitable activities	<u>2,018,972</u>	<u>1,383,077</u>
Total income	<u>2,018,972</u>	<u>1,383,077</u>
Expenditure on:		
Charitable activities	<u>(1,358,340)</u>	<u>(926,270)</u>
Total expenditure	<u>(1,358,340)</u>	<u>(926,270)</u>
Net income	<u>660,632</u>	<u>456,807</u>
Net movement in funds	660,632	456,807
Reconciliation of funds		
Total funds brought forward	<u>2,115,480</u>	<u>1,658,673</u>
Total funds carried forward	<u>2,776,112</u>	<u>2,115,480</u>

Aapna Services Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Charitable activities (analysed below)	<u>2,018,972</u>	<u>1,383,077</u>
Total income	<u>2,018,972</u>	<u>1,383,077</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(1,358,340)</u>	<u>(926,270)</u>
Total expenditure	<u>(1,358,340)</u>	<u>(926,270)</u>
Net income	<u>660,632</u>	<u>456,807</u>
Net movement in funds	660,632	456,807
Reconciliation of funds		
Total funds brought forward	<u>2,115,480</u>	<u>1,658,673</u>
Total funds carried forward	<u>2,776,112</u>	<u>2,115,480</u>

Aapna Services Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Charitable activities</i>		
Grants receivable	140,197	131,571
Counselling services	-	2,820
Direct commissioning	1,040,362	464,285
Personal budget contracts	826,779	780,511
Activities and trips	1,322	1,013
Work place development fund	-	900
Other income	10,312	1,977
	<u>2,018,972</u>	<u>1,383,077</u>
<i>Charitable activities</i>		
Agency homecare	(40,096)	(1,671)
Lease of motor vehicles (Operating leases)	(5,739)	(5,749)
Wages and salaries	(1,144,064)	(787,204)
Staff travel and training	(42,727)	(12,489)
Other establishment	(4,587)	(10,183)
Insurance	(7,715)	(4,983)
Telephone and fax	(3,192)	(5,502)
Other office expenses	(41,248)	(22,142)
Motor expenses	(5,572)	(17,650)
Legal and professional fees	(8,159)	(3,720)
Interest on bank loans and bank charges	(10,895)	(11,554)
Depreciation of freehold property	(30,144)	(29,576)
Depreciation of office equipment	(7,402)	(9,940)
Accountancy fees	(6,800)	(3,907)
	<u>(1,358,340)</u>	<u>(926,270)</u>

Aapna Services Limited

England & Wales - Charity number 1136373

Accounts

COMPANY REGISTRATION NUMBER: 07139585

CHARITY REGISTRATION NUMBER: 1136373

Aapna Services Ltd
Company Limited by Guarantee
Financial Statements
31 March 2021

ANTHONY BLUEITT BA ACA
Chartered accountants & statutory auditor
Chuhan & Singh Partnership Limited
81 Borough Road
Middlesbrough
TS1 3AA

Aapna Services Ltd
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	7
Statement of financial activities (including income and expenditure account)	11
Statement of financial position	12
Statement of cash flows	13
Notes to the financial statements	14
The following pages do not form part of the financial statements	
Detailed statement of financial activities	23

Aapna Services Ltd
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Aapna Services Ltd
Charity registration number	1136373
Company registration number	07139585
Principal office and registered office	Aapna House 31-35 Eastbourne Road Middlesbrough TS5 9QS

The trustees

A Ahlta
N Ramzan
D K Puri
W Hussain

Company secretary	A Puri
--------------------------	--------

Auditor	Anthony Blueitt BA ACA Chartered accountants & statutory auditor Chuhan & Singh Partnership Limited 81 Borough Road Middlesbrough TS1 3AA
----------------	--

Aapna Services Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 Republic of Ireland (FRS 102) (effective 1 January 2015).

Governing Document

The charity is a company, limited by guarantee, incorporated on 20th January 2010 and registered as a charity on 15th June 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of its being wound up, members are required to contribute an amount not exceeding £10.

Recruitment, appointment and training of Trustees

The trustees are recruited from a pool of individuals who support the organisation. Potential trustees are briefed by the manager and given copies of relevant policies and procedures and appropriate training of roles and responsibilities is carried out.

Risk management

The trustees constantly review the risks to which the charity is exposed and to this end they put in place systems and strategies to minimise those risks.

Organisational Structure

The trustees are responsible for the strategic objectives of the charity. The day to day running of the organisation is delegated to the manager who regularly reports to the trustees.

Related Parties

There are no related parties other than Trustees and their immediate family.

Aapna Services Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

Aapna has been consistently working hard to achieve its objectives. It has been strengthening its position by improving and expanding its services. Since Aapna has moved to its new premises the organisation has grown to set up new services and to increase its workforce.

The aim of the charity is to promote social inclusion for the public benefit by working with people from black, Asian and minority ethnic background who are socially excluded on the grounds of their ethnic origin, religion, belief or creed, in particular, but not exclusively by:

1. Providing a local network group that encourages and enable the said beneficiaries to participate more effectively with the wider community
2. Increasing or co-ordinating opportunities for the said beneficiaries to engage with service providers, to enable those providers to adapt services to better meet the needs of the beneficiaries
3. To preserve and protect the health of those caring for people with physical, mental, learning or sensory impairment within the family home by offering a respite service through the provision of community-based care.
4. To relieve financial hardship among BME people and their dependents living in Middlesbrough and neighbouring areas by associating together with Local Authorities, Voluntary and other organisations in a common effort to advance education and provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for BAME people
5. To relieve vulnerable people resident in social housing who are in need, by providing specially designed or adapted housing, and items, services or facilities calculated to relieve the needs of such persons

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Aapna Services Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

Milan Ladies Day Care: This service runs three times a week. We have clients coming from Middlesbrough, Stockton and Redcar and Cleveland area. We have built up the service to accommodate 65 ladies. Referrals from professionals are received for clients to attend the service but sometimes the service is also offered to individuals on self-referral basis for those who do not qualify to receive assistance from social services. Aapna has an open-door policy to offer support to all who are in need of information, advice and guidance. We provide many activities to the ladies which includes chair-based exercise, massage, information sharing on health issues, weight management programme, diabetes and cancer sessions etc. The service is very popular among local communities.

Men's Day Care: This provision is provided to support elderly men from BAME population to enhance their life experience. This group meets two days a week. It's a mixed ability group of individuals who might have mild to moderate mental health issue, dementia and physical disability. Various therapeutic activities are provided. The aim of the service is to eliminate isolation, reduce loneliness and to improve social contact. We receive referrals from Middlesbrough, Stockton and Redcar social services department. We are known to provide service to individuals who might not meet Social Services criteria but would benefit from attending the service to improve their mental well-being. The numbers of attendees have gradually increased this year. We offer this service to 13 men in a week.

Learning Disability Services Day Care: LD day care provision is well established. We provide this service to 14 clients of various ability. The majority of the clients are male and have additional disability. The staff hold weekly meetings with the client to go through the weekly activity plan. The clients are given support and every opportunity to choose their weekly activities and discuss any issues in the meeting. Every client has a person-centred plan around their wants and wishes and it gets reviewed every so often to reflect their achievements. Nursing students from Teesside University are regularly placed in this service to gain BAME perspective and to gain community experience.

Learning Disability Services Short Break: The short break is offered currently in the evening to carry out an activity of client's choice once a week. The service is for four hours and supported by two qualified staff with the transport. The need for a building base residential short break service has been identified. Aapna has provided, for over 18 months, weekend breaks to two clients but unfortunately it had to stop the service due to premises not being approved by CQC. We have a purchased four-bedroom residential home on Eastbourne Road. It has an outbuilding that can be used as a sports room to provide any additional activities. The builders have given an estimate to renovate both parts of the building. Darren from Design has been appointed to submit the application for planning permission to Middlesbrough Council. Aapna has signed a short break contract with Middlesbrough Council and Redcar and Cleveland Council.

Dementia Service: After initial investment from the CCG (Clinical Commissioning Group) in this service, it has gradually established itself. Regular referrals from the Older People Mental Health team are received to provide day care or one to one support at home. All the staff who work with dementia patient has minimum level 2 in Dementia Awareness training. We have held a charity event to raise funds for dementia service this year which was well attended by members of the local community.

Home Care Service: This is one of the core services Aapna provides to the communities. We provide support to individuals to keep them living independently in the community as long as possible. We have a contract with Middlesbrough Council. This service has become the main source of income. Our staffing level has increased from 47 to 61 this year. Because of the expansion of this service, we have met our financial projection of our business plan for this year. Most of our clients are from Middlesbrough and Stockton Council. We also provide service to private clients as well. The CQC inspection in February 2020 has given us good in all areas.

Counselling: The bilingual counsellor has been with Aapna for the last five years and has been

Aapna Services Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

consistently providing this valuable service to BAME communities. We have noticed the change in the trends of the referrals. More and more individuals are walking through the door and self-referring for this service. The counsellor delivers this vital service to anyone from the Tees Valley.

Financial review

Aapna has met its projected targets in its business plan. The Statement of Financial Activities shows the result of the charity for the year.

The trustees have established that the organisation should aim to build up free reserves, being residual reserves after allowing for funds tied up in tangible fixed assets, of approximately 6 to 9 months running costs. Free reserves, at 31st March 2021 were £879,535 which is sufficient to cover the running costs of the charity for more than six months.

Events after the end of the reporting period

In common with other charities, in these challenging times, the trustees have considered the susceptibility of the charity to the risks due to Covid 19. Since the year end, the home care activities of the charity have continued without interruption, although, there have been increased PPE and staffing costs. The Day Care Centre has been running on a reduced basis with additional costs for cleaning and staffing.

The trustees would like to take this opportunity to thank the staff, volunteers and service users for their hard work and co-operation throughout 2021.

Trustees' responsibilities statement

The trustees, who are also directors 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 (United Kingdom Generally Accepted Accounting Practice).

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

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Aapna Services Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13/12/2021 and signed on behalf of the board of trustees by:



A Ahitan
Trustee

Aapna Services Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Aapna Services Ltd

Year ended 31 March 2021

Opinion

We have audited the financial statements of Aapna Services Ltd (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of 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 charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

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 we have fulfilled our other ethical responsibilities in accordance with these requirements. 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.

Aapna Services Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Aapna Services Ltd *(continued)*

Year ended 31 March 2021

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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 trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 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 directors' report and from the requirement to prepare a strategic report.

Aapna Services Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Aapna Services Ltd *(continued)*

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity that are contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentionally misrepresentations, or through collusion.

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to social care, safeguarding, employment, health and safety regulations and charity law. We also considered those laws and regulations that have a direct impact on the financial statements including, but not limited to, the Charities Act 2011, Companies Act 2006, Charities (Accounts and Reports Regulations) and the Charities SORP (FRS 102). Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We also addressed the risk of management override of internal controls, including evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

Aapna Services Ltd

Company Limited by Guarantee

Independent Auditor's Report to the Members of Aapna Services Ltd *(continued)*

Year ended 31 March 2021

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Anthony Blueitt BA ACA (Senior Statutory Auditor)

For and on behalf of
Anthony Blueitt BA ACA
Chartered accountants & statutory auditor
Chuhan & Singh Partnership Limited
81 Borough Road
Middlesbrough
TS1 3AA

15 December 2021

Aapna Services Ltd
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	—	—	12,766
Charitable activities	6	1,383,077	1,383,077	1,129,492
Total income		<u>1,383,077</u>	<u>1,383,077</u>	<u>1,142,258</u>
Expenditure				
Expenditure on charitable activities	7,8	926,270	926,270	829,121
Total expenditure		<u>926,270</u>	<u>926,270</u>	<u>829,121</u>
Net income and net movement in funds		<u>456,807</u>	<u>456,807</u>	<u>313,137</u>
Reconciliation of funds				
Total funds brought forward		1,658,673	1,658,673	1,345,536
Total funds carried forward		<u>2,115,480</u>	<u>2,115,480</u>	<u>1,658,673</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Aapna Services Ltd
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	1,235,945	858,399
Current assets			
Debtors	14	196,985	165,549
Cash at bank and in hand		924,259	895,768
		<u>1,121,244</u>	<u>1,061,317</u>
Creditors: amounts falling due within one year	15	51,457	50,914
Net current assets		<u>1,069,787</u>	<u>1,010,403</u>
Total assets less current liabilities		2,305,732	1,868,802
Creditors: amounts falling due after more than one year	16	190,252	210,129
Net assets		<u>2,115,480</u>	<u>1,658,673</u>
Funds of the charity			
Unrestricted funds		2,115,480	1,658,673
Total charity funds	17	<u>2,115,480</u>	<u>1,658,673</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 13/12/2021, and are signed on behalf of the board by:



A Ahitan
Trustee

Aapna Services Ltd
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income	456,807	313,137
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	39,516	27,086
Interest payable and similar charges	11,555	12,403
Accrued expenses	2,429	14,062
<i>Changes in:</i>		
Trade and other debtors	(31,436)	(98,508)
Trade and other creditors	(1,886)	(134)
Cash generated from operations	476,985	268,046
Interest paid	(11,555)	(12,403)
Net cash from operating activities	<u>465,430</u>	<u>255,643</u>
Cash flows from investing activities		
Purchase of tangible assets	(417,062)	(2,721)
Net cash used in investing activities	<u>(417,062)</u>	<u>(2,721)</u>
Cash flows from financing activities		
Proceeds from borrowings	(19,877)	(11,242)
Net cash used in financing activities	<u>(19,877)</u>	<u>(11,242)</u>
Net increase in cash and cash equivalents	28,491	241,680
Cash and cash equivalents at beginning of year	895,768	654,088
Cash and cash equivalents at end of year	<u>924,259</u>	<u>895,768</u>

The notes on pages 14 to 21 form part of these financial statements.

Aapna Services Ltd
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Aapna House, 31-35 Eastbourne Road, Middlesbrough, TS5 9QS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

In common with other charities, in these challenging times, the trustees have considered the susceptibility of the charity to the risks due to Covid 19. Since the year end, the home care activities of the charity have continued without interruption. Although, there have been increased PPE and staffing costs. The Day Care Centre has been running on a reduced basis with additional costs for cleaning and staffing. To mitigate the effects of the reduction in income and the increased costs the charity has received grants from the Big Lottery and Middlesbrough Council.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no significant judgements included in these financial statements. The only relevant estimation used in these financial statements is for depreciation of fixed assets.

Aapna Services Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Aapna Services Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Aapna Services Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

4. Limited by guarantee

The charity is a company, limited by guarantee, incorporated on 20th January 2010 and registered as a charity on 15th June 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of its being wound up, members are required to contribute an amount not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	—	—	12,766	12,766

Aapna Services Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Counselling Services	2,820	2,820	11,770	11,770
Personal Budget Contracts	780,511	780,511	755,831	755,831
Direct Commissioning	464,285	464,285	352,560	352,560
Activities and Trips	1,013	1,013	556	556
Other Income	1,977	1,977	1,975	1,975
Work Place Development Fund	900	900	6,800	6,800
Grants receivable	131,571	131,571	–	–
	<u>1,383,077</u>	<u>1,383,077</u>	<u>1,129,492</u>	<u>1,129,492</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Charitable activities	922,363	922,363	824,308	824,308
Support costs	3,907	3,907	4,813	4,813
	<u>926,270</u>	<u>926,270</u>	<u>829,121</u>	<u>829,121</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Charitable activities	922,363	–	922,363	824,308
Governance costs	–	3,907	3,907	4,813
	<u>922,363</u>	<u>3,907</u>	<u>926,270</u>	<u>829,121</u>

9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>39,516</u>	<u>27,086</u>

10. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>3,000</u>	<u>2,940</u>

11. Staff costs

Aapna Services Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Staff costs *(continued)*

The average head count of employees during the year was Nil (2020: 65). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Office staff	7	7
Care staff	58	58
	<u>65</u>	<u>65</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2021 No.	2020 No.
£70,000 to £79,999	<u>1</u>	<u>1</u>

12. Trustee remuneration and expenses

No expenses were paid to Trustees in the year.

13. Tangible fixed assets

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2020	891,987	21,331	29,216	942,534
Additions	398,065	—	18,997	417,062
At 31 March 2021	<u>1,290,052</u>	<u>21,331</u>	<u>48,213</u>	<u>1,359,596</u>
Depreciation				
At 1 April 2020	41,470	21,331	21,334	84,135
Charge for the year	29,576	—	9,940	39,516
At 31 March 2021	<u>71,046</u>	<u>21,331</u>	<u>31,274</u>	<u>123,651</u>
Carrying amount				
At 31 March 2021	<u>1,219,006</u>	<u>—</u>	<u>16,939</u>	<u>1,235,945</u>
At 31 March 2020	<u>850,517</u>	<u>—</u>	<u>7,882</u>	<u>858,399</u>

14. Debtors

	2021 £	2020 £
Trade debtors	108,926	125,769
Other debtors	88,059	39,780
	<u>196,985</u>	<u>165,549</u>

Aapna Services Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	12,000	12,000
Trade creditors	606	2,492
Accruals and deferred income	38,851	36,422
	<u>51,457</u>	<u>50,914</u>

Included in creditors falling due within one year and falling due after more than one year is a bank loan of £202,252 (2020: £222,129). This loan is secured by a fixed and floating charge over all of the property and undertakings of the charity.

16. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	<u>190,252</u>	<u>210,129</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>1,658,673</u>	<u>1,383,077</u>	<u>(926,270)</u>	<u>2,115,480</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>1,345,536</u>	<u>1,142,258</u>	<u>(829,121)</u>	<u>1,658,673</u>

Aapna Services Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,235,945	1,235,945
Current assets	1,121,244	1,121,244
Creditors less than 1 year	(51,457)	(51,457)
Creditors greater than 1 year	(190,252)	(190,252)
Net assets	2,115,480	2,115,480

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	858,399	858,399
Current assets	1,061,317	1,061,317
Creditors less than 1 year	(50,914)	(50,914)
Creditors greater than 1 year	(210,129)	(210,129)
Net assets	1,658,673	1,658,673

19. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	895,768	28,491	924,259
Debt due within one year	(12,000)	—	(12,000)
Debt due after one year	(210,129)	19,877	(190,252)
	673,639	48,368	722,007

Aapna Services Ltd
Company Limited by Guarantee
Management Information
Year ended 31 March 2021

The following pages do not form part of the financial statements.

Aapna Services Ltd
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	—	12,766
	<u>—</u>	<u>12,766</u>
Charitable activities		
Counselling Services	2,820	11,770
Personal Budget Contracts	780,511	755,831
Direct Commissioning	464,285	352,560
Activities and Trips	1,013	556
Other Income	1,977	1,975
Work Place Development Fund	900	6,800
Grants receivable	131,571	—
	<u>1,383,077</u>	<u>1,129,492</u>
	<u>1,383,077</u>	<u>1,129,492</u>
Total Income	<u>1,383,077</u>	<u>1,142,258</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	788,875	670,313
Insurance	4,982	3,641
Other establishment	10,183	10,300
Motor vehicle expenses	17,650	49,130
Other motor/travel costs	12,489	19,985
Legal and professional fees	13,376	11,036
Telephone	5,502	3,051
Other office costs	22,142	22,176
Depreciation	39,516	27,086
Interest on bank loans and overdrafts	11,555	12,403
	<u>926,270</u>	<u>829,121</u>
	<u>926,270</u>	<u>829,121</u>
Total expenditure	<u>926,270</u>	<u>829,121</u>
	<u>926,270</u>	<u>829,121</u>
Net income	<u>456,807</u>	<u>313,137</u>