

SMETHWICK ASRA LIMITED

England & Wales · Charity number 519620

Details

Other names SMETHWICK ASRA, THE SMETHWICK ASRA PROJECT

Status Registered

Legal form Charitable company

Company number [02173760](#)

Registered 1987-12-11

Register [View on the Charity Commission register](#)

Contact

Address Asra Health & Social Care Centre
Fenton Street
Smethwick
B66 1HR

Phone 01215654678

Email info@asrasmethwick.org

Website www.asrasmethwick.org

Activities

Objects: THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE TO PROMOTE:- I. THE RELIEF OF POVERTY HARDSHIP AND DISTRESS BY PROVIDING AND MAINTAINING ACCOMMODATION FOR ELDERLY PEOPLE (PARTICULARLY ELDERLY PEOPLE OF ASIAN ORIGIN OR DESCENT) RESIDENT IN SMETHWICK AND THE NEIGHBOURHOOD THEREOF WHO ARE EXPERIENCING PERSONAL HOUSING AND SOCIAL DIFFICULTIES; II. THE MAINTENANCE IMPROVEMENT AND ADVANCEMENT

Activities: The principal activity is the provision of health and care services to all needy, elderly, disabled and families particularly but not exclusively of the Asian origin, in the West Midlands area. As an ancillary, assistance is also given on appropriate housing, social, recreational and educational matters.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment, Recreation
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** SMETHWICK AND THE NEIGHBOURHOOD THEREOF
- Birmingham City
- Dudley
- Sandwell
- Walsall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,396,859	£1,322,218	£686,530	55
2024-03-31	£1,109,272	£1,004,613	£611,889	43
2023-03-31	£981,558	£939,520	£507,230	35
2022-03-31	£855,139	£837,810	£465,192	35
2021-03-31	£941,890	£861,556	£447,863	35

Trustees

Name	Role	Appointed
Amrik Nagra		2025-01-20
MOHAMMED SALIM		
SANGEETA MEHRA		
SUCHA SINGH		2019-12-23

SMETHWICK ASRA LIMITED

England & Wales - Charity number 519620

Accounts

COMPANY REGISTRATION NUMBER: 2173760
CHARITY REGISTRATION NUMBER: 519620

Smethwick Asra Limited
Company Limited by Guarantee
Financial Statements
31 March 2025

Smethwick Asra Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

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 2025.

Objectives and activities

The principal activity is the provision of health and care services to all needy, elderly, disabled and families, particularly but not exclusively of Asian origin, in the West Midlands Area. As an ancillary activity, assistance is also given on appropriate social, recreational and educational matters.

The principal activity fully reflects the purposes the charity was set up to further.

The main policies adopted to achieve our aims and thus further our charitable purposes for public benefit have been by the provision of:

1. Day Care, mainly in association with Adult and Community Services for Birmingham, Dudley and Sandwell Local Authorities, for elderly and disabled people at our centres at Fenton Street, Smethwick and Poplar Road, Sparkbrook.
2. Domiciliary Care, mainly in association with Adult and Community Services Sandwell, for elderly and disabled people and those suffering from chronic illnesses. The charity is registered with the Care Quality Commission under the Care Standards Act 2008.
3. The rental of offices and associated facilities.
4. Facilities for community and private social functions.
5. Facilities for Black/African churches for Saturday and Sunday services.
6. Facilities for Woman only educational/health sessions including well-being and foot care.

Where necessary the trustees have had assistance from qualified advisors and professionals in the community.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focussed on our stated purposes.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

Achievements and performance

How Our Activities Deliver Public Benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We have continued to provide care for those who need support with their daily living via our domiciliary care service. What matters is that Asian elderly suffering with poor health and disabilities get help as quickly as possible? Thanks to ASRA's workers and managers, people have received uninterrupted services throughout the year.

Our domiciliary care service provided to 43 elderly and disabled people has been improving the quality of life for the service users who are often terminally ill, recovering from a major operation, strokes or heart attacks, or who are permanently disabled. The service supports and assists the carers and families in personal and domestic tasks and tries to share the burden of looking after someone 24 hours a day.

In the last financial year, we provided 37,679 hours of home care to elderly and disabled service users. We have continued to provide care services for those suffering with poor health and disabilities and need support with their daily living. The activities of the day centres include transport, meals, exercise sessions, alternative therapy and health promotion/prevention sessions. Our day care service provided 7,228 places during the year.

The main highlight of the year has to be we were chosen by West Midlands Combined Authority for its High Growth Accelerator Programme (HGAP) designed to stimulate regional economic growth and support small and medium sized enterprises delivered by Gateley Global Consultancy. The HGAP has been extremely successful for us and has delivered added value to the business and accelerated our growth trajectory. A consultancy-based support initiative that has provided strategic guidance and business development assistance.

The support delivered by HGAP has been:

- Corporate and branding support,
- Development of a marketing plan,
- Leadership development master class,
- Group coaching for Senior Management Team (SMT),
- Recruitment support for a business/marketing apprentice,
- Cyber security advice and,
- Net zero support and advice regarding funding,
- Advice regarding expanded service capacity and infrastructure, and modernising marketing approach.

Once again it has been a successful year for us in financial terms. Our income has increased to £1.4 million which represents an increase of 26% over the previous year. This was a planned growth and built on the success of the previous year, which was in itself a record year for us. We have also benefited from increased focus that the Growth Programme has given to all of the Board Members and the Senior Management Team. The growth is across all areas of our business and, we anticipate this will continue into the forthcoming year ending 31 March 2026. We aim to grow in a measured way and fine-tune the organisation alongside it. Our main push this year will be to identify and secure grant funding for both capital and revenue activities. We are aware that costs will have to increase as part of the growth, some of which may be significant step-costs. We are aiming to increase our operating surplus to provide a buffer and allow us to invest in our facilities, transport, and upscaling our workforce as part of our forecast growth.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

Achievements and performance *(continued)*

Another success story for the year has been the creation of a children's educational role play village by **Pippatopia** on the first floor of ASRA's Health and Social Care Centre. This will generate an additional £150,000 in rental income for the charity over the next five years with minimal effect on costs.

We have started to implement our new marketing strategy which will include the encouragement of service users to provide reviews of our business on our website and social media pages. Social media marketing is no longer about communication, but rather, it has evolved into a medium through which people share their experiences, useful information, ideas, and thoughts.

In addition, social media facilitates brand knowledge to be passed on by word-of-mouth. People tend to rely on these sources more as opposed to other marketing methods.

Financial review

The majority of our income is derived mainly from contracts with Local Authorities and a proportion from private individuals and from long and short-term letting of our Smethwick premises.

All of the charity's income is directed towards the provision of its core services of day care and domiciliary care the trustees consider all income to be unrestricted in its use. In a previous year a donation of £1,400 was received to be used for a party. This was spent during the year in organising a day trip to the West Midlands Safari Park, service user lunches and similar activities.

Total income for the year increased from £1,109,272 in 2024 to £1,396,859 in 2025. This reflects the growing need for our services and is built on the reputation the charity has for delivering high quality services.

Total expenditure also increased, from £1,004,613 in 2024 to £1,322,218 in 2025. This includes the restricted fund expenditure of £1,400 referred to above.

The net result was a surplus on general funds for the year of £76,041 (2024: £104,659). This amount has been added to reserves to assist in developing future services. Free reserves, ie those not comprising fixed assets stood at £344,236.

Investments

We consider the best use of resources is to invest in our services, whether existing or potential new ones. Consequently there are no plans to place funds in long-term investments. The only investments we may make are short-term deposits earning interest.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

Financial review *(continued)*

Reserves

The board has examined the company's requirements for reserves in the light of the main risks to the charity. The unrestricted funds not committed or invested in tangible fixed assets are needed to meet the working capital requirements of the charity. The board are aware of the need to create significant free reserves to be able to sustain the current activities of the charity in the event of a significant drop in funding and are working towards this. There are initial plans regarding additional services that might be provided depending upon funds being available.

Our aim is to continue to build resources from planned operating surpluses.

The Treasurer reviews the reserves policy on a monthly basis ensuring that the normal day to day activities are not hindered. There is no specific amount of reserves considered necessary by the board and finance committee, which meets quarterly, and the intention is that they have at their disposal:

- Budget and actual for the current year.
- Budget for the next year.
- Monthly bank reconciliations and bank balances.
- Reports from all relevant departments.

Plans for future periods

Future Plans

A major development of the year is our proposal to create a Community Hub next to our flagship Health and Social Care Centre. We are proposing a two-storey extension to the southwest elevation of the existing building. This will provide a cost-effective, flexible, and multifunctional space for a wide range of community activities. The design prioritises sustainability, incorporating energy-efficient systems, natural materials, and eco-friendly technologies to minimise environmental impact while ensuring long-term durability.

The new extension will offer adaptable spaces that can easily be reconfigured to meet the evolving needs of the community. It will support various uses such as workshops, events, educational programmes, well-being services and social gatherings. Our vision is to create a vibrant, inclusive space that fosters connection, engagement, and growth. At the same time it will contribute to the overall regeneration of the community in Smethwick.

By creating a larger, more accessible space, the extended centre will become a vibrant hub at the heart of the community, offering a safe and inclusive environment. The overall vision is to enrich the quality of life for Smethwick residents, strengthen community connections, and provide a platform for personal development and collective growth.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

Plans for future periods *(continued)*

Marketing

As part of our marketing plan, we will produce client video testimonials for use on our website to demonstrate the real opinions of the people we serve.

Alongside the use of our website and social media pages, we will undertake email marketing and social media marketing to ensure we reach more people to encourage and facilitate greater access to the services we provide. ASRA will not overwhelm its users with marketing but will create email campaigns which are launched carefully and sensitively. We will target relevant client segments so that the designed content is suitable for users and delivers the right message. ASRA will also help in building PR and building a channel of communication.

The emails will contain the website link, newsletters, information-based content, and service details. An email list will allow ASRA to deliver updates and content to the customer base and create more awareness for the company.

Structure, governance and management

We are a charitable company limited by guarantee, incorporated on 5th October 1987 and registered as a charity on 11th December 1987. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Our governance structure is an integral part of the way we deliver our obligations and strategy, supporting effective decision making. There is a depth of experience amongst members who are responsible for Asra's strategic direction and sustainability. We are dedicated to a high standard of governance and follow best practice for guidance.

There are currently four board members forming a good cross-section of community representation. Generally all members are active in the community and are professional working people. Their backgrounds cover business and education, local government, construction, and community and care development fields.

The current trustees are shown on page 7. Mr A Singh was re-appointed to the board on 20 January 2025 and Mr IJ Marwaha resigned from the board on 3 March 2025.

The following trustees retire but will stand for re-appointment at the forthcoming AGM;

- Mrs Sangeeta Mehra-currently chair of trustees
- Mr Mohammed Salim-currently Treasurer

For the purposes of company law the trustees are the directors of the company. They give their time voluntarily and receive no remuneration or benefits from the company in their role as trustees.

Board meetings are held quarterly or more frequently when necessary and the board is responsible for the strategic direction and policy of the charity.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

Structure, governance and management *(continued)*

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Projects Director. The Projects Director is responsible for ensuring that the charity delivers the services specified and that the key performance indicators are met.

The charity has created two new posts:

- Deputy Director Strategic Planning and Business, and
- Deputy Director Operational Services

The Deputy Director Operational Services is responsible for the operation of care services, Local Authority contract compliance, maintenance of Care Quality Standards, management of the staff team and also ensuring that the team continue to develop their skills and working practices in order to deliver high quality services.

The board of trustees has the responsibility for ensuring that the organisation has in place an appropriate system of control, financial and otherwise to provide reasonable assurance that the charity is operating efficiently and effectively; its assets are safeguarded against unauthorised use or disposition; that proper records are maintained and financial information used within the charity for publication is reliable; and the charity complies with relevant laws and regulations.

It is the role of the Treasurer to examine the effectiveness of the systems of internal financial control on behalf of the board so that any significant findings or identified risks can be acted upon.

Systems of financial control are designed to provide reasonable, but not absolute assurance against material mis-statement or loss. The current business plan includes:

- An annual budget for approval by the board.
- Regular consideration by the board of actual results compared with budgets and forecasts.
- Delegation of authority to spend within clearly defined limits.
- Identification and management of financial risks by the board and line management.

As the charity grows additional internal controls will be introduced to support the current structure.

Executive management

Day to day management is delegated to the senior management team which consists of

- J Parvez (Executive Director)
- V Breakwell (Deputy Director Strategy and Business Planning)
- J Harrison (Deputy Director Operational Services)
- S Kaur (Care Manager)
- T Kundi (Registered Care Manager)-Ms Kundi resigned her position after the year-end and her role is currently taken by S Mahmood (acting Care Manager).

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

Reference and administrative details

Registered charity name	Smethwick Asra Limited
Charity registration number	519620
Company registration number	2173760
Principal office and registered office	ASRA Health and Social Care Centre Fenton Street Smethwick West Midlands B66 1HR

The trustees

Mrs S Mehra-Chair	
Mr A Singh	(Appointed 20 January 2025)
Mr I Marwaha-Secretary	(Retired 3 March 2025)
Mr M Salim-Treasurer	
Mr S Singh	

Auditors	Malcolm Willcox & Co Chartered Certified Accountants Hagley House 93 Hagley Road Birmingham B16 8LA
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Bankers	Lloyds Bank plc
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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.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum & Articles of Association, the Companies Act 2006 and the provisions of the Statement of Recommended Practice (SORP), applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published in October 2019.

The company qualifies as a small company under Section 383 of the Companies Act 2006.

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.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

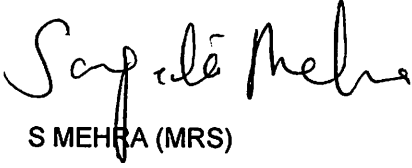
Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

The trustees' annual report and the strategic report were approved on 17 July 2025 and signed on behalf of the board of trustees by:



S MEHRA (MRS)

Chair

Smethwick Asra Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Smethwick Asra Limited

Year ended 31 March 2025

Opinion

We have audited the financial statements of Smethwick Asra Limited (the 'charitable company') for the year ended 31 March 2025 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 charitable company'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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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.

Smethwick Asra Limited
Company Limited by Guarantee

Independent Auditor's Report to the Members of Smethwick Asra Limited
(continued)

Year ended 31 March 2025

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 charitable company 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 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.

Smethwick Asra Limited
Company Limited by Guarantee

Independent Auditor's Report to the Members of Smethwick Asra Limited
(continued)

Year ended 31 March 2025

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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The audit process includes an assessment of the entity's risk environment, through enquiry of and discussion with management and those charged with governance, including an assessment of any key laws and regulations with which the charitable company must comply in the ordinary course of its operations.

Additionally, the overall risks of irregular transactions occurring are assessed following our observations and confirmation of the design and implementation of management's controls. Whilst we are mindful of these risks, our audit focus is geared towards the risk of material misstatement in the financial statements as a whole.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements as we will be less likely to become aware of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Smethwick Asra Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Smethwick Asra Limited *(continued)*

Year ended 31 March 2025

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/auditors/audit-assurance/auditors-responsibilities-for-the-audit. This description forms part of our auditor's report.



Malcolm HJ Willcox FCCA
Senior Statutory Auditor
Malcolm Willcox & Co
Chartered Certified Accountants & Registered Auditors
Hagley House
93 Hagley Road
Birmingham
B16 8LA

18 July 2025

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	496	–	496	2,498
Charitable activities	6	1,369,855	–	1,369,855	1,097,715
Other trading activities	7	19,623	–	19,623	7,310
Investment income	8	6,885	–	6,885	1,749
Total income		<u>1,396,859</u>	<u>–</u>	<u>1,396,859</u>	<u>1,109,272</u>
Expenditure					
Expenditure on charitable activities	9,10	1,320,818	1,400	1,322,218	1,004,613
Total expenditure		<u>1,320,818</u>	<u>1,400</u>	<u>1,322,218</u>	<u>1,004,613</u>
Net income and net movement in funds		<u>76,041</u>	<u>(1,400)</u>	<u>74,641</u>	<u>104,659</u>
Reconciliation of funds					
Total funds brought forward		610,489	1,400	611,889	507,230
Total funds carried forward		<u>686,530</u>	<u>–</u>	<u>686,530</u>	<u>611,889</u>

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

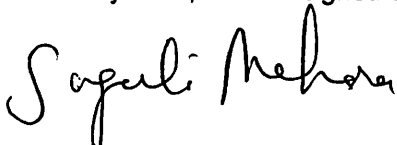
The notes on pages 17 to 24 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Position

31 March 2025

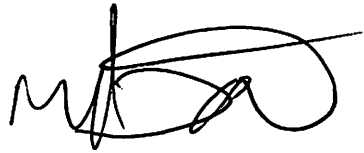
	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	16		342,294	329,572
Current assets				
Debtors	17	190,183		128,176
Cash at bank and in hand		291,127		228,188
		<u>481,310</u>		<u>356,364</u>
Creditors: amounts falling due within one year	18	<u>137,074</u>		<u>74,047</u>
Net current assets			<u>344,236</u>	<u>282,317</u>
Total assets less current liabilities			<u>686,530</u>	<u>611,889</u>
Net assets			<u>686,530</u>	<u>611,889</u>
Funds of the charity				
Restricted funds			-	1,400
Unrestricted funds			<u>686,530</u>	<u>610,489</u>
Total charity funds	20		<u>686,530</u>	<u>611,889</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 July 2025, and are signed on behalf of the board by:



SMEHRA (MRS)

Chair



M SALIM

Trustee

The notes on pages 17 to 24 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	74,641	104,659
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	16,948	14,942
Profit on disposal of tangible fixed assets	(2,082)	(222)
Dividends, interest and rents from investments	(6,885)	(1,749)
Interest payable and similar charges	873	1,838
Accrued expenses/(income)	16,326	(717)
<i>Changes in:</i>		
Trade and other debtors	(62,007)	40,152
Trade and other creditors	46,701	(15,786)
Cash generated from operations	<u>84,515</u>	<u>143,117</u>
Interest paid	(873)	(1,838)
Net cash from operating activities	<u>83,642</u>	<u>141,279</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	6,885	1,749
Purchase of tangible assets	(30,670)	(20,480)
Proceeds from sale of tangible assets	3,082	647
Net cash used in investing activities	<u>(20,703)</u>	<u>(18,084)</u>
Net increase in cash and cash equivalents	62,939	123,195
Cash and cash equivalents at beginning of year	<u>228,188</u>	<u>104,993</u>
Cash and cash equivalents at end of year	<u>291,127</u>	<u>228,188</u>

The notes on pages 17 to 24 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is ASRA Health and Social Care Centre, Fenton Street, Smethwick, West Midlands, B66 1HR.

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.

Going concern

There are no material uncertainties about the charity's ability to continue.

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.

Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- That the depreciation provided on the leasehold properties and other assets is neither excessive or insufficient in relation to actual impairment suffered. The carrying values of the assets are £342,294.
- That the service debtors, having made allowances for disputes and bad debts are recoverable at the stated carrying value of £182,607.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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. 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. There are currently no restricted funds held.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income, including income from property letting and room-hire is included when receivable.

Resources expended

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes all VAT as this cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- 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.
- 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 between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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:

Long Leasehold	-	Over the term of the lease-125 years
Furniture	-	25% straight line
Motor Vehicles	-	33% straight line
Office Equipment	-	25% straight line
Short Leasehold	-	Over the term of the lease

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.

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. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee. In the event of a winding up or dissolution of the company member's liability is limited to £1 each. At 31 March 2025 there were 4 members.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	–	–	60	60
Other donations and legacies				
Sundry income	496	496	2,438	2,438
	<u>496</u>	<u>496</u>	<u>2,498</u>	<u>2,498</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Day and home care services	<u>1,369,855</u>	<u>1,369,855</u>	<u>1,097,715</u>	<u>1,097,715</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Letting and licensing	<u>19,623</u>	<u>19,623</u>	<u>7,310</u>	<u>7,310</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from cash investments	<u>6,885</u>	<u>6,885</u>	<u>1,749</u>	<u>1,749</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Home and day care	1,232,311	1,400	1,233,711
Support costs	<u>88,507</u>	<u>–</u>	<u>88,507</u>
	<u>1,320,818</u>	<u>1,400</u>	<u>1,322,218</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Home and day care	933,077	–	933,077
Support costs	<u>71,536</u>	<u>–</u>	<u>71,536</u>
	<u>1,004,613</u>	<u>–</u>	<u>1,004,613</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Home and day care	1,233,711	77,834	1,311,545	995,025
Governance costs	<u>–</u>	<u>10,673</u>	<u>10,673</u>	<u>9,588</u>
	<u>1,233,711</u>	<u>88,507</u>	<u>1,322,218</u>	<u>1,004,613</u>

Smethwick Asra Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Analysis of support costs

	Care Costs	Total 2025	Total 2024
	£	£	£
Staff costs	77,835	77,835	61,948
Finance costs	872	872	1,838
Governance costs	9,800	9,800	7,750
	<u>88,507</u>	<u>88,507</u>	<u>71,536</u>

12. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	16,948	14,942
(Profit) on disposal of fixed assets	(2,082)	(222)
Operating lease rentals	64,042	64,492
	<u>64,042</u>	<u>64,492</u>

13. Auditors' remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	6,000	4,200
	<u>6,000</u>	<u>4,200</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	853,133	663,917
Social security costs	54,596	39,265
Employer contributions to pension plans	25,412	10,740
	<u>933,141</u>	<u>713,922</u>

The average head count of employees during the year was 55 (2024: 43). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of management staff	3	3
Number of administration and support	2	2
Number of care and ancillary staff	40	30
	<u>45</u>	<u>35</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Staff costs *(continued)*

Key Management Personnel

In the opinion of the trustees the key management personnel during the year were the Projects Director and the Care Managers. Their total remuneration during the year was £107,365 consisting of £93,378 for short-term compensation and £13,987 for post-employment benefits. Total compensation in 2024 was £105,477.

In addition, the two deputy directors who were engaged on a self-employed basis, were paid £17,218 during the year

15. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Short leasehold property £	Total £
Cost						
At 1 Apr 2024	397,242	17,580	10,200	3,458	55,005	483,485
Additions	–	6,160	24,510	–	–	30,670
Disposals	–	–	(2,800)	–	–	(2,800)
At 31 Mar 2025	397,242	23,740	31,910	3,458	55,005	511,355
Depreciation						
At 1 Apr 2024	85,806	5,116	5,800	3,408	53,783	153,913
Charge for the year	3,178	4,348	8,200	–	1,222	16,948
Disposals	–	–	(1,800)	–	–	(1,800)
At 31 Mar 2025	88,984	9,464	12,200	3,408	55,005	169,061
Carrying amount						
At 31 Mar 2025	308,258	14,276	19,710	50	–	342,294
At 31 Mar 2024	311,436	12,464	4,400	50	1,222	329,572

17. Debtors

	2025 £	2024 £
Trade debtors	182,607	124,102
Prepayments and accrued income	–	2,500
Other debtors	7,576	1,574
	190,183	128,176

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	(105)	2,188
Accruals and deferred income	20,526	4,200
Social security and other taxes	29,248	8,842
Other creditors	87,405	58,817
	<u>137,074</u>	<u>74,047</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £25,412 (2024: £10,740).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	610,489	1,396,859	(1,320,818)	<u>686,530</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	505,830	1,109,272	(1,004,613)	<u>610,489</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Centre Entertainment	1,400	—	(1,400)	<u>—</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Centre Entertainment	1,400	—	—	<u>1,400</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	342,294	–	342,294
Current assets	481,310	–	481,310
Creditors less than 1 year	(137,074)	–	(137,074)
Net assets	686,530	–	686,530

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	329,572	–	329,572
Current assets	354,964	1,400	356,364
Creditors less than 1 year	(74,047)	–	(74,047)
Net assets	610,489	1,400	611,889

22. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	228,188	62,939	291,127

23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	–	12,500
Later than 5 years	1,406,500	1,421,000
	1,406,500	1,433,500

24. Related parties

None of the directors, who are also the charity's trustees, received any remuneration or reimbursement of expenses during the year.

During the year, a debt due from Mrs S Mehra, chair of the trustees, relating to room hire from a previous year was paid in full.

SMETHWICK ASRA LIMITED

England & Wales - Charity number 519620

Accounts

COMPANY REGISTRATION NUMBER: 2173760
CHARITY REGISTRATION NUMBER: 519620

Smethwick Asra Limited
Company Limited by Guarantee
Financial Statements
31 March 2024

Smethwick Asra Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Directors' Report)
Year ended 31 March 2024

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 2024.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

How Our Activities Deliver Public Benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We have continued to provide care for those who need support with their daily living via our domiciliary care service. What matters is that Asian elderly suffering with poor health and disabilities get help as quickly as possible? Thanks to ASRA's workers and managers, people have received uninterrupted services throughout the year.

Our domiciliary care service provided to 48 elderly and disabled people has been improving the quality of life for the service users who are often terminally ill, recovering from a major operation, strokes or heart attacks, or who are permanently disabled. The service supports and assists the carers and families in personal and domestic tasks and tries to share the burden of looking after someone 24 hours a day.

In the last financial year, we provided nearly 10,000 hours of home care to elderly and disabled service users. We have continued to provide care services for those suffering with poor health and disabilities and need support with their daily living. The activities of the day centres include transport, meals, exercise sessions, alternative therapy and health promotion/prevention sessions. Our day care service provided over 7000 places during the year.

Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*
Year ended 31 March 2024

Achievements and performance *(continued)*

2023/2024 was an excellent year for Asra. We finally overcame the challenges of Covid and moved forward. We have been able to maintain and improve our performance and have delivered our best-ever financial result, underlining the tremendous progress made. We have increased our Total Incoming Resources (turnover) such that it exceeded £1 million for the first time in ASRA's history.

Our total surplus for the year is in excess of £100,000. Again, another record for the charity. However, we continue to administer the charity on a very lean basis with low overheads thus enabling us to concentrate our expenditure on delivering core services.

Our main priorities remained unchanged:

- contract compliance
- increasing service levels,
- improving service delivery,
- improving workforce skills and knowledge.

Despite the challenges, we have adhered to our plan and laid a strong platform for growth. We have examined every spending decision, forged new contracts and partnerships, found gateways to new suppliers and moved resources out of inefficient or declining income arrears and into growth opportunities.

Our Project Director Javed Parvez and his Management Team rightly deserve praise for their perseverance and tenacity through the many challenges faced. It's a testament to the resourceful nature and hard work of our management team

We would also like to acknowledge the contribution of the Team at Accuo Accounting Ltd which assisted, monitored and scrutinised all aspects of income and expenditure independently of the charity's management.

We have been stretched over the past few years. The country has moved from the uncertainty of the Pandemic straight into a cost-of-living crisis, thus creating extra financial burdens on our service users and families. This is reflected in the income from private care packages and room hire, where we experienced a decrease in our income.

Throughout the year we have ensured the results of our decisions have been affordable, sustainable and fully support our service users and their families. We are deeply rooted in the community we serve. We were overwhelmed by the community response to our Turkey and Syria earthquake appeal that we organised. Our work is entirely locally led, and it authentically reflects the energy, fun and positivity that staff and service users bring every day.

In 2023/2024 our flagship venue, the Health and Social care centre came into its own. The Smethwick building has been a unique asset for Asra for many years. We have also invested in maintaining the building in order to keep it fit for purpose and provide welcoming facilities for our visitors, staff, service users and members of the public. The refurbishment is now complete.

In addition to being home to the Day care and Domiciliary services, the building hosts an ever-expanding diversified range of events including regular church sessions on Sundays. We intend recommencing private event hire for the local community, which had to cease during Covid years. Other events include Drop-in session for the local community as well as health promotion/awareness sessions.

We have taken meaningful steps to reduce our carbon footprints, from carbon measurement to energy efficiency measures (E.S lights) and decarbonising transport. We are in the process of installing Solar panels at our Smethwick site. We have sought greater information and financial support so we could invest in the green transition.

Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*
Year ended 31 March 2024

Achievements and performance *(continued)*

Once again we would like to record our appreciation for the continued financial support of Birmingham and Sandwell LA's.

We have started to create a strong digital presence in order to distribute information and reach out to supporters, potential donors and to increase the public's perceptions and awareness.

We are also in the process of preparing a detailed comprehensive business development plan that identifies the relationship between the existing social care provision and need to establish new services. The plan will propose a programme to identify needs in both structural and infra-structural areas, management requirements, and to develop appropriate financial strategy.

Financial review

The majority of our income is derived mainly from contracts with Local Authorities and a proportion from private individuals and from long and short-term letting of our Smethwick premises.

All of the charity's income is directed towards the provision of its core services of day care and domiciliary care the trustees consider all income to be unrestricted in its use. In a previous year a donation of £1,400 was received to be used for a party. This money has not yet been spent and is carried forward to a future year.

Total income for the year increased from £981,558 in 2023 to £1,109,272 in 2024. This is a result partly of the recovery from the effects of the pandemic but also reflects the growing need for our services.

Total expenditure also increased, from £939,520 in 2023 to £1,004,613 in 2024.

The net result was a surplus for the year of £104,659 (2023: £42,038). This amount has been added to reserves to assist in developing future services. Free reserves, ie those not comprising fixed assets stood at £282,317.

Investments

We consider the best use of resources is to invest in our services, whether existing or potential new ones. Consequently there are no plans to place funds in long-term investments. The only investments we may make are short-term deposits earning interest.

Smethwick Asra Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

Financial review *(continued)*

Reserves

The board has examined the company's requirements for reserves in the light of the main risks to the charity. The unrestricted funds not committed or invested in tangible fixed assets are needed to meet the working capital requirements of the charity. The board are aware of the need to create significant free reserves to be able to sustain the current activities of the charity in the event of a significant drop in funding and are working towards this. There are initial plans regarding additional services that might be provided depending upon funds being available.

Our aim is to continue to build resources from planned operating surpluses.

The Treasurer reviews the reserves policy on a monthly basis ensuring that the normal day to day activities are not hindered. There is no specific amount of reserves considered necessary by the board and finance committee, which meets quarterly, and the intention is that they have at their disposal:

- Budget and actual for the current year.
- Budget for the next year.
- Monthly bank reconciliations and bank balances.
- Reports from all relevant departments.

Objectives and activities

The principal activity is the provision of health and care services to all needy, elderly, disabled and families, particularly but not exclusively of Asian origin, in the West Midlands Area. As an ancillary activity, assistance is also given on appropriate social, recreational and educational matters.

The principal activity fully reflects the purposes the charity was set up to further.

The main policies adopted to achieve our aims and thus further our charitable purposes for public benefit have been by the provision of:

1. Day Care, mainly in association with Adult and Community Services for Birmingham, Dudley and Sandwell Local Authorities, for elderly and disabled people at our centres at Fenton Street, Smethwick and Poplar Road, Sparkbrook.
2. Domiciliary Care, mainly in association with Adult and Community Services Sandwell, for elderly and disabled people and those suffering from chronic illnesses. The charity is registered with the Care Quality Commission under the Care Standards Act 2008.
3. The rental of offices and associated facilities to Community Organisations.
4. Facilities for community and private social functions.
5. Facilities for Black/African churches for Sunday services.
6. Facilities for Woman only educational/health sessions.

Where necessary the trustees have had assistance from qualified advisors and professionals in the community.

Smethwick Asra Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focussed on our stated purposes.

Structure, governance and management

We are a charitable company limited by guarantee, incorporated on 5th October 1987 and registered as a charity on 11th December 1987. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Our governance structure is an integral part of the way we deliver our obligations and strategy, supporting effective decision making. There is a depth of experience amongst members who are responsible for Asra's strategic direction and sustainability. We are dedicated to a high standard of governance and follow best practice for guidance.

There are currently four board members forming a good cross-section of community representation. Generally all members are active in the community and are professional working people. Their backgrounds cover business and education, local government, construction, and community and care development fields.

The current trustees are shown on page 6. All have served throughout the year. No new trustees have been appointed for a number of years but some potential new trustees have been identified and approached and it is hoped that these will be appointed at the forthcoming Annual General Meeting (AGM) in October 2024.

The following trustees retire but will stand for re-appointment at the forthcoming AGM;

- Mrs Sangeeta Mehra-currently chair of trustees
- Mr Mohammed Salim-currently Treasurer

For the purposes of company law the trustees are the directors of the company. They give their time voluntarily and receive no remuneration or benefits from the company in their role as trustees.

Board meetings are held quarterly or more frequently when necessary and the board is responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Projects Director together with the Registered Care Manager. The Projects Director is responsible for ensuring that the charity delivers the services specified and that the key performance indicators are met. The Registered Care Manager is responsible for the operation of care services, Local Authority contract compliance, maintenance of Care Quality Standards, management of the staff team and also ensuring that the team continue to develop their skills and working practices in order to deliver high quality services.

The board of trustees has the responsibility for ensuring that the organisation has in place an appropriate system of control, financial and otherwise to provide reasonable assurance that the charity is operating efficiently and effectively; its assets are safeguarded against unauthorised use or disposition; that proper records are maintained and financial information used within the charity for publication is reliable; and the charity complies with relevant laws and regulations.

Smethwick Asra Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

It is the role of the Treasurer to examine the effectiveness of the systems of internal financial control on behalf of the board so that any significant findings or identified risks can be acted upon.

Systems of financial control are designed to provide reasonable, but not absolute assurance against material mis-statement or loss. The current business plan includes:

- An annual budget for approval by the board.
- Regular consideration by the board of actual results compared with budgets and forecasts.
- Delegation of authority to spend within clearly defined limits.
- Identification and management of financial risks by the board and line management.

As the charity grows additional internal controls will be introduced to support the current structure.

Executive management

Day to day management is delegated to the senior management team which consists of

- J Parvez (Executive Director)
- S Kaur (Care Manager)
- T Kundi (Registered Care Manager)

Reference and administrative details

Registered charity name	Smethwick Asra Limited
Charity registration number	519620
Company registration number	2173760
Principal office and registered office	ASRA Health and Social Care Centre Fenton Street Smethwick West Midlands B66 1HR

The trustees

Mrs S Mehra-Chair
Mr I Marwaha-Secretary
Mr M Salim-Treasurer
Mr S Singh

Auditors	Malcolm Willcox & Co Chartered Certified Accountants Hagley House 93 Hagley Road Birmingham B16 8LA
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Bankers	Lloyds Bank plc
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Smethwick Asra Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2024

Solicitors

Excello Law Limited
Two Snowhill
Birmingham
B4 6GA

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 Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum & Articles of Association, the Companies Act 2006 and the provisions of the Statement of Recommended Practice (SORP), applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published in October 2019

The company qualifies as a small company under Section 383 of the Companies Act 2006.

Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*
Year ended 31 March 2024

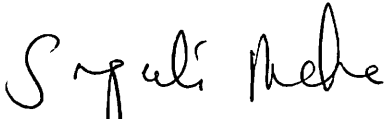
Auditors

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 charitable company's auditors are 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 charitable company's auditors are aware of that information.

The auditors are deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 30 September 2024 and signed on behalf of the board of trustees by:


S MEHRA (MRS)

Chair

Smethwick Asra Limited

Company Limited by Guarantee

Report of the Independent Auditors to the Members of Smethwick Asra Limited

Year ended 31 March 2024

Opinion

We have audited the financial statements of Smethwick Asra Limited (the 'charitable company') for the year ended 31 March 2024 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 charitable company'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;
- 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 auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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.

Smethwick Asra Limited

Company Limited by Guarantee

Report of the Independent Auditors to the Members of Smethwick Asra Limited *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditors' 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 charitable company 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 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.

Smethwick Asra Limited

Company Limited by Guarantee

Report of the Independent Auditors to the Members of Smethwick Asra Limited *(continued)*

Year ended 31 March 2024

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.

Auditors' 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 auditors' 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:

The audit process includes an assessment of the entity's risk environment, through enquiry of and discussion with management and those charged with governance, including an assessment of any key laws and regulations with which the charitable company must comply in the ordinary course of its operations.

Additionally, the overall risks of irregular transactions occurring are assessed following our observations and confirmation of the design and implementation of management's controls. Whilst we are mindful of these risks, our audit focus is geared towards the risk of material misstatement in the financial statements as a whole.

As such, our procedures cannot guarantee that all transactions have been fully compliant with all relevant laws and regulations, including those regulations relating to fraud, as our procedures are not designed to detect all instances of non-compliance. By definition, the risk of our detection of non-compliance is greater where compliance with a law of regulation is removed from the events and transactions reflected in the financial statements. The risk is also greater regarding irregularities due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Smethwick Asra Limited

Company Limited by Guarantee

Report of the Independent Auditors to the Members of Smethwick Asra Limited *(continued)*

Year ended 31 March 2024

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 auditors' report.



Malcolm HJ Willcox FCCA
Senior Statutory Auditor
Malcolm Willcox & Co
Chartered Certified Accountants & Registered Auditors
Hagley House
93 Hagley Road
Birmingham
B16 8LA

1 October 2024

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	5	2,498	–	2,498
Charitable activities	6	1,097,715	–	1,097,715
Other trading activities	7	7,310	–	7,310
Investment income	8	1,749	–	1,749
Total income		<u>1,109,272</u>	<u>–</u>	<u>1,109,272</u>
Expenditure				
Expenditure on charitable activities	9,10	1,004,613	–	1,004,613
Total expenditure		<u>1,004,613</u>	<u>–</u>	<u>1,004,613</u>
Net income and net movement in funds		<u>104,659</u>	<u>–</u>	<u>104,659</u>
Reconciliation of funds				
Total funds brought forward		505,830	1,400	507,230
Total funds carried forward		<u>610,489</u>	<u>1,400</u>	<u>611,889</u>

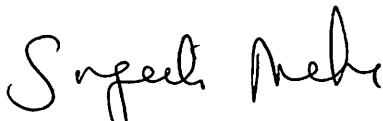
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 24 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	17		329,572	324,459
Current assets				
Debtors	18	128,176		169,805
Cash at bank and in hand		228,188		104,993
		<u>356,364</u>		<u>274,798</u>
Creditors: amounts falling due within one year	19	<u>74,047</u>		<u>92,027</u>
Net current assets			<u>282,317</u>	<u>182,771</u>
Total assets less current liabilities			<u>611,889</u>	<u>507,230</u>
Net assets			<u>611,889</u>	<u>507,230</u>
Funds of the charity				
Restricted funds			1,400	1,400
Unrestricted funds			<u>610,489</u>	<u>505,830</u>
Total charity funds	22		<u>611,889</u>	<u>507,230</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2024, and are signed on behalf of the board by:



S MEHRA (MRS)

Chair



M SALIM

Trustee (Treasurer)

The notes on pages 16 to 24 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	104,659	42,038
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	14,942	5,368
Government grant income	–	(300)
Dividends, interest and rents from investments	(1,749)	(150)
Interest payable and similar charges	1,838	970
Accrued income	(717)	(18,764)
<i>Changes in:</i>		
Trade and other debtors	40,152	33,008
Trade and other creditors	(15,786)	(17,605)
Cash generated from operations	<u>143,339</u>	<u>44,565</u>
Interest paid	(1,838)	(970)
Net cash from operating activities	<u>141,501</u>	<u>43,595</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,749	150
Purchase of tangible assets	(20,480)	(2,800)
Proceeds from sale of tangible assets	425	–
Net cash used in investing activities	<u>(18,306)</u>	<u>(2,650)</u>
Cash flows from financing activities		
Government grant income	–	300
Net cash from financing activities	<u>–</u>	<u>300</u>
Net increase in cash and cash equivalents	123,195	41,245
Cash and cash equivalents at beginning of year	104,993	63,748
Cash and cash equivalents at end of year	<u>228,188</u>	<u>104,993</u>

The notes on pages 16 to 24 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is ASRA Health and Social Care Centre, Fenton Street, Smethwick, West Midlands, B66 1HR.

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.

Going concern

There are no material uncertainties about the charity's ability to continue.

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.

Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- That the depreciation provided on the leasehold properties and other assets is neither excessive or insufficient in relation to actual impairment suffered. The carrying values of the assets are £329,572.
- That the service debtors, having made allowances for disputes and bad debts are recoverable at the stated carrying value of £124,102.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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. 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. There are currently no restricted funds held.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income, including income from property letting and room-hire is included when receivable.

Resources expended

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes all VAT as this cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- 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.
- 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 between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

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:

Long Leasehold	-	Over the term of the lease-125 years
Furniture	-	25% straight line
Motor Vehicles	-	33% straight line
Office Equipment	-	25% straight line
Short Leasehold	-	Over the term of the lease

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee. In the event of a winding up or dissolution of the company member's liability is limited to £1 each. At 31 March 2024 there were 4 members.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	60	60	3,600	3,600
Grants				
Government grant income	–	–	300	300
Other donations and legacies				
Sundry income	2,438	2,438	474	474
	<u>2,498</u>	<u>2,498</u>	<u>4,374</u>	<u>4,374</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Day and home care services	<u>1,097,715</u>	<u>1,097,715</u>	<u>955,714</u>	<u>955,714</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Letting and licensing	<u>7,310</u>	<u>7,310</u>	<u>21,320</u>	<u>21,320</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from cash investments	<u>1,749</u>	<u>1,749</u>	<u>150</u>	<u>150</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Home and day care	933,077	933,077	872,705	872,705
Support costs	71,536	71,536	66,815	66,815
	<u>1,004,613</u>	<u>1,004,613</u>	<u>939,520</u>	<u>939,520</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Home and day care	933,077	61,948	995,025	936,150
Governance costs	–	9,588	9,588	3,370
	<u>933,077</u>	<u>71,536</u>	<u>1,004,613</u>	<u>939,520</u>

11. Analysis of support costs

	Care Costs £	Total 2024 £	Total 2023 £
Staff costs	61,948	61,948	63,445
Finance costs	1,838	1,838	970
Governance costs	7,750	7,750	2,400
	<u>71,536</u>	<u>71,536</u>	<u>66,815</u>

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	14,942	5,368
Operating lease rentals	<u>64,492</u>	<u>64,492</u>

13. Auditors' remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>4,200</u>	<u>–</u>

14. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>-</u>	<u>2,400</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	663,917	644,789
Social security costs	39,265	40,033
Employer contributions to pension plans	10,740	9,494
	<u>713,922</u>	<u>694,316</u>

The average head count of employees during the year was 43 (2023: 35). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of management staff	3	3
Number of administration and support	2	2
Number of care and ancillary staff	30	28
	<u>35</u>	<u>33</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

In the opinion of the trustees the key management personnel during the year were the Projects Director and the Care Managers. Their total remuneration during the year was £105,477 consisting of £103,381 for short-term compensation and £2,096 for post employment benefits. Total compensation in 2023 was £109,212.

16. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Short leasehold property £	Total £
Cost						
At 1 Apr 2023	397,242	2,000	8,400	3,458	55,005	466,105
Additions	–	15,580	4,900	–	–	20,480
Disposals	–	–	(3,100)	–	–	(3,100)
At 31 Mar 2024	<u>397,242</u>	<u>17,580</u>	<u>10,200</u>	<u>3,458</u>	<u>55,005</u>	<u>483,485</u>
Depreciation						
At 1 Apr 2023	82,628	2,000	5,575	2,550	48,893	141,646
Charge for the year	3,178	3,116	2,900	858	4,890	14,942
Disposals	–	–	(2,675)	–	–	(2,675)
At 31 Mar 2024	<u>85,806</u>	<u>5,116</u>	<u>5,800</u>	<u>3,408</u>	<u>53,783</u>	<u>153,913</u>
Carrying amount						
At 31 Mar 2024	<u>311,436</u>	<u>12,464</u>	<u>4,400</u>	<u>50</u>	<u>1,222</u>	<u>329,572</u>
At 31 Mar 2023	<u>314,614</u>	<u>–</u>	<u>2,825</u>	<u>908</u>	<u>6,112</u>	<u>324,459</u>

18. Debtors

	2024 £	2023 £
Trade debtors	124,102	139,054
Prepayments and accrued income	2,500	21,001
Other debtors	1,574	9,750
	<u>128,176</u>	<u>169,805</u>

19. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,188	20,322
Accruals and deferred income	4,200	6,394
Social security and other taxes	8,842	19,336
Sundry creditors	–	846
Other creditors	58,817	45,129
	<u>74,047</u>	<u>92,027</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,740 (2023: £9,494).

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024 £	2023 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>300</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>505,830</u>	<u>1,109,272</u>	<u>(1,004,613)</u>	<u>610,489</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>463,792</u>	<u>981,558</u>	<u>(939,520)</u>	<u>505,830</u>

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Centre Entertainment	<u>1,400</u>	<u>—</u>	<u>—</u>	<u>1,400</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Centre Entertainment	<u>1,400</u>	<u>—</u>	<u>—</u>	<u>1,400</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	329,572	–	329,572
Current assets	354,964	1,400	356,364
Creditors less than 1 year	(74,047)	–	(74,047)
Net assets	<u>610,489</u>	<u>1,400</u>	<u>611,889</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	324,459	–	324,459
Current assets	273,398	1,400	274,798
Creditors less than 1 year	(92,027)	–	(92,027)
Net assets	<u>505,830</u>	<u>1,400</u>	<u>507,230</u>

24. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>104,993</u>	<u>123,195</u>	<u>228,188</u>

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	12,500	–
Later than 1 year and not later than 5 years	–	63,000
Later than 5 years	<u>1,421,000</u>	<u>1,435,500</u>
	<u>1,433,500</u>	<u>1,498,500</u>

26. Related parties

None of the directors, who are also the charity's trustees, received any remuneration or reimbursement of expenses during the year.

In a previous year the charity rented out a spare room in its premises to Mrs S Mehra, chair of the trustees. The amount receivable was £3,000 which remained outstanding at the year-end but which has since been paid in full. No rent was receivable during the current year or the immediately preceding year.

SMETHWICK ASRA LIMITED

England & Wales - Charity number 519620

Accounts

COMPANY REGISTRATION NUMBER: 2173760
CHARITY REGISTRATION NUMBER: 519620

Smethwick Asra Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

Smethwick Asra Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

The principal activity is the provision of health and care services to all needy, elderly, disabled and families, particularly but not exclusively of Asian origin, in the West Midlands Area. As an ancillary, assistance is also given on appropriate social, recreational and educational matters.

The principal activity fully reflects the purposes the charity was set up to further.

The main policies adopted to achieve our aims and thus further our charitable purposes for public benefit have been by the provision of:

1. Day Care, mainly in association with Adult and Community Services for Birmingham, Dudley and Sandwell Local Authorities, for elderly and disabled people at our centres at Fenton Street, Smethwick and Poplar Road, Sparkbrook.
2. Domiciliary Care, mainly in association with Adult and Community Services Sandwell, for elderly and disabled people and those suffering from chronic illnesses. The company is registered with the Care Quality Commission under the Care Standards Act 2008.
3. The rental of offices and associated facilities to Community Organisations.
4. Facilities for community and private social functions.
5. Facilities for Black churches for Sunday services.
6. Facilities for Woman only educational sessions.

Where necessary the directors have had assistance from qualified advisors and professionals in the community.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focussed on our stated purposes.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

How Our Activities Deliver Public Benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We have continued to provide care for those who need support with their daily living via our domiciliary care service. What matters is that Asian elderly suffering with poor health and disabilities get help as quickly as possible? Thanks to ASRA's workers and managers, people have received uninterrupted services throughout the year.

We have continued to provide care services for those suffering with poor health and disabilities and need support with their daily living. We currently provide 650 hours per week in our domiciliary care service. Our COVID safe practices and robust systems of infection control have ensured that our service-users have received uninterrupted service

Although we have struggled with service level post-COVID, the care services are slowly getting back to pre-COVID levels.

The COVID anxiety remained a significant factor for the low uptake of daycare places. We reduced our service to four days per week. The activities inside the day centres were also adapted; transport, meals, exercise sessions, alternative therapy and health promotion sessions were adjusted accordingly.

Once again we would like to record our appreciation for the continued financial support of Birmingham and Sandwell LA's.

A programme of refurbishment at our Birmingham day centre has also been successfully completed. As part of forward planning we have successfully negotiated terms with Gulab Ashram for the relocation of our daycare services from Poplar Road when the lease of those premises expires.

Our marketing drive in Birmingham has significantly increased the number of service-users. However the lengthy and rather slow LA budgeting process has resulted in referrals waiting over three months.

To reduce costs we have renegotiated all of our utility, insurance and other contracts. The savings made will be highlighted in next year's expenditure.

We have worked towards a culture change which is not just the big set-piece things or an end point of a linear progression; a change that started at the top and finds ways to continually take the temperature of the company. We have embraced discomfort and openness and have worked on a culture change that is about everyone.

Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Achievements and performance *(continued)*

Policy review

The charity has embarked on reviewing all of its financial as well as operating policies. These include; code of conduct, conflicts of interest, financial controls (covering budgeting, contracting, authorisation of expenditure, payroll, procurement, insurance, banking and cash, and all the financial transactions carried out by the charity. Also covered are Reserves policy, risk management, accounting and reporting.

In addition all operating policies regarding care services, health and safety and safeguarding will be reviewed by the Registered Manager by December 2023. As part of this process the Manager will ensure that all staff are consulted and understand their responsibilities and know the appropriate procedures.

Financial review

The majority of our income is derived mainly from contracts with Local Authorities and a proportion from private individuals and from long and short-term letting of our Smethwick premises.

All of the charity's income is directed towards the provision of its core services of day care and domiciliary care the trustees consider all income to be unrestricted in its use. In the previous year a donation of £1,400 was received to be used for a party. Due to Covid restrictions this money has not yet been spent and is carried forward to a future year.

Total income for the year increased from £855,139 in 2022 to £981,558 in 2023. This is mainly as a result of the recovery from the effects of the pandemic on our services.

Total expenditure also increased, from £837,810 in 2022 to £939,520 in 2023.

The net result was a surplus for the year of £42,038 (2022: £17,329). This amount has been added to reserves to assist in developing future services. Free reserves, ie those not comprising fixed assets stood at £182,771.

Investments

There are no net current assets available for long-term investment. The only investments we may make are short-term deposits earning interest.

Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Financial review *(continued)*

Reserves

The board has examined the company's requirements for reserves in the light of the main risks to the charity. The unrestricted funds not committed or invested in tangible fixed assets are needed to meet the working capital requirements of the charity. The board are aware of the need to create significant free reserves to be able to sustain the current activities of the charity in the event of a significant drop in funding and are working towards this. There are initial plans regarding additional services that might be provided depending upon funds being available.

Our aim is to continue to build resources from planned operating surpluses.

The Treasurer reviews the reserves policy on a monthly basis ensuring that the normal day to day activities are not hindered. There is no specific amount of reserves considered necessary by the board and finance committee, which meets quarterly, and the intention is that they have at their disposal:

- Budget and actual for the current year.
- Budget for the next year.
- Monthly bank reconciliations and bank balances.
- Reports from all relevant departments.

Plans for future periods

Risk management

In 2023 we aim to adopt a more integrated and strategic approach to managing risk i.e enterprise risk management. This will help us to not only manage risk better but also deliver our strategic objectives more effectively; from the risk of injury to staff or service-users, damage to property, financial and cyber threats, people issues and governance. By identifying reviewing and effectively managing risks we aim to make the charity an exemplar organisation when it comes to keeping staff, volunteers and beneficiaries safe.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

Plans for future periods *(continued)*

Corporate Plan

In 2023 we will produce a revised comprehensive plan with the right breadth and depth to be useful and practical. A more fundamental overhaul is planned. Asra will focus on staff welfare, safeguarding people who use our services with appropriate policies and procedures in place. Our ethics which underpin who we are as an organisation and how we work and interact with others. The integrity principle focuses on the charity's reputation and dealing with conflicts of interest.

We are aiming for strong governance and bold leadership. A diverse board of trustees that makes a more impartial range of decisions. Perspective and experiences will help us make better decisions and make Asra more impactful.

The primary safeguard to ensuring the effectiveness of any charity and maximising beneficiary impact, financial consideration underpins almost all of the key responsibilities for our trustees. Strong financial governance has already contributed to Asra being an effective charity. We aim to enhance charity finance skills and competencies of the trustees.

Our revised financial strategy will be an integral part of our strategic planning and will balance the needs of current beneficiaries against future beneficiaries. It will enable efficient and effective management of our resources to accomplish our objectives.

The plan will incorporate:

- decision making and control
- the environment and sustainability
- digital skills base opportunities and threats
- cyber risks
- data protection
- trustee succession and barriers to trusteeship
- financial governance and resilience
- financial responsibility

Our business plan for 2023-2026 will also be incorporated into the overall Corporate plan

Structure, governance and management

We are a charitable company limited by guarantee, incorporated on 5th October 1987 and registered as a charity on 11th December 1987. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The current trustees are shown on page 7. All have served throughout the year.

There are currently four board members forming a good cross-section of community representation. Generally all members are active in the community and are professional working people. Their backgrounds cover business and education, local government, construction, and community and caring development aspects. No new trustees have been appointed for a number of years.

For the purposes of company law the trustees are the directors of the company. They give their time voluntarily and receive no remuneration or benefits from the company in their role as trustees.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management *(continued)*

Board meetings are held quarterly or more frequently when necessary and the board is responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Projects Director together with the Registered Care Manager. The Projects Director is responsible for ensuring that the charity delivers the services specified and that the key performance indicators are met. The Registered Care Manager is responsible for the operation of care services, Local Authority contract compliance, maintenance of Care Quality Standards, management of the staff team and also ensuring that the team continue to develop their skills and working practices in order to deliver high quality services.

The board of directors has the responsibility for ensuring that the organisation has in place an appropriate system of control, financial and otherwise to provide reasonable assurance that the charity is operating efficiently and effectively; its assets are safeguarded against unauthorised use or disposition; that proper records are maintained and financial information used within the charity for publication is reliable; and the charity complies with relevant laws and regulations.

It is the role of the Treasurer to examine the effectiveness of the systems of internal financial control on behalf of the board so that any significant findings or identified risks can be acted upon.

The systems of financial control are designed to provide reasonable, but not absolute assurance against material mis-statement or loss. They include:

- A corporate plan and an annual budget for approval by the board.
- Regular consideration by the board of actual results compared with budgets and forecasts.
- Delegation of authority to spend within clearly defined limits.
- Segregation of duties.
- Identification and management of financial risks by the board and line management.

Executive management

Day to day management is delegated to the senior management team which consists of

- J Parvez (Executive Director)
- J Dosanjh (Care Manager)
- T Kundi (Care Manager)

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

Reference and administrative details

Registered charity name Smethwick Asra Limited
Charity registration number 519620
Company registration number 2173760
Principal office and registered office ASRA Health and Social Care Centre
Fenton Street
Smethwick
West Midlands
B66 1HR

The trustees

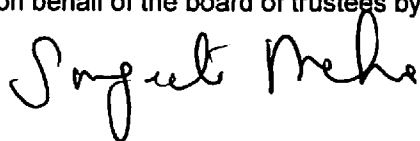
Mrs S Mehra-Chair
Mr I Marwaha-Secretary
Mr M Salim-Treasurer
Mr S Singh

Independent examiner Malcolm Willcox FCCA
Malcolm Willcox & Co
Chartered Certified Accountants and Registered Auditors
Hagley House
93 Hagley Road
Birmingham
B16 8LA

Bankers Lloyds Bank plc

Solicitors HMA Law Solicitors Ltd
5 Tenby Street
Birmingham
B1 3EL

The trustees' annual report and the strategic report were approved on 10 November 2023 and signed on behalf of the board of trustees by:



S MEHRA (MRS)

Chair

Smethwick Asra Limited
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Smethwick Asra Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Smethwick Asra Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Malcolm Willcox FCCA
Fellow of the Association of Chartered Certified Accountants

Malcolm Willcox & Co
Chartered Certified Accountants and Registered Auditors
Hagley House
93 Hagley Road
Birmingham
B16 8LA

6 December 2023

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	4,374	–	4,374	50,652
Charitable activities	6	955,714	–	955,714	803,407
Other trading activities	7	21,320	–	21,320	1,080
Investment income	8	150	–	150	–
Total income		<u>981,558</u>	<u>–</u>	<u>981,558</u>	<u>855,139</u>
Expenditure					
Expenditure on charitable activities	9,10	939,520	–	939,520	837,810
Total expenditure		<u>939,520</u>	<u>–</u>	<u>939,520</u>	<u>837,810</u>
Net income and net movement in funds		<u>42,038</u>	<u>–</u>	<u>42,038</u>	<u>17,329</u>
Reconciliation of funds					
Total funds brought forward		463,792	1,400	465,192	447,863
Total funds carried forward		<u>505,830</u>	<u>1,400</u>	<u>507,230</u>	<u>465,192</u>

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

The notes on pages 12 to 21 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	16		324,459	327,027
Current assets				
Debtors	17	169,805		201,336
Cash at bank and in hand		104,993		63,748
		<u>274,798</u>		<u>265,084</u>
Creditors: amounts falling due within one year	18	<u>92,027</u>		<u>126,919</u>
Net current assets			<u>182,771</u>	<u>138,165</u>
Total assets less current liabilities			<u>507,230</u>	<u>465,192</u>
Net assets			<u>507,230</u>	<u>465,192</u>
Funds of the charity				
Restricted funds			1,400	1,400
Unrestricted funds			505,830	463,792
Total charity funds	21		<u>507,230</u>	<u>465,192</u>

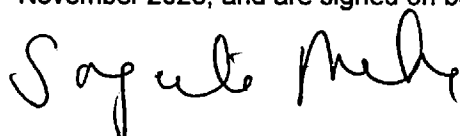
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 10 November 2023, and are signed on behalf of the board by:



S MEHRA (MRS)

Chair



S SINGH

Trustee

The notes on pages 12 to 21 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	42,038	17,329
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,368	(81,794)
Government grant income	(300)	(48,982)
Dividends, interest and rents from investments	(150)	-
Interest payable and similar charges	970	-
Accrued (income)/expenses	(18,764)	9,747
<i>Changes in:</i>		
Trade and other debtors	33,008	(4,474)
Trade and other creditors	(17,605)	15,944
Cash generated from operations	44,565	(92,230)
Interest paid	(970)	-
Net cash from/(used in) operating activities	<u>43,595</u>	<u>(92,230)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	150	-
Purchase of tangible assets	(2,800)	-
Net cash used in investing activities	<u>(2,650)</u>	<u>-</u>
Cash flows from financing activities		
Government grant income	300	48,982
Net cash from financing activities	<u>300</u>	<u>48,982</u>
Net increase/(decrease) in cash and cash equivalents	41,245	(43,248)
Cash and cash equivalents at beginning of year	63,748	106,996
Cash and cash equivalents at end of year	<u>104,993</u>	<u>63,748</u>

The notes on pages 12 to 21 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is ASRA Health and Social Care Centre, Fenton Street, Smethwick, West Midlands, B66 1HR.

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.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- Disclosures in respect of financial instruments have not been presented.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- That the depreciation provided on the leasehold properties and other assets is neither excessive or insufficient in relation to actual impairment suffered. The carrying values of the assets are £324,459.
- That the service debtors, having made allowances for disputes and bad debts are recoverable at the stated carrying value of £139,054.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. 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. There are currently no restricted funds held.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income, including income from property letting and room-hire is included when receivable.

Smethwick Asra Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes all VAT as this cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- 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.
- 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 between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

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:

Long Leasehold	-	Over the term of the lease-125 years
Furniture	-	25% straight line
Motor Vehicles	-	33% straight line
Office Equipment	-	25% straight line
Short Leasehold	-	Over the term of the lease

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee. In the event of a winding up or dissolution of the company member's liability is limited to £1 each. At 31 March 2023 there were 4 members.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	3,600	–	3,600
Grants			
Government grant income	300	–	300
Other donations and legacies			
Sundry income	474	–	474
	<u>4,374</u>	<u>–</u>	<u>4,374</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	–	1,400	1,400
Grants			
Government grant income	48,982	–	48,982
Other donations and legacies			
Sundry income	270	–	270
	<u>49,252</u>	<u>1,400</u>	<u>50,652</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Day and home care services	955,714	<u>955,714</u>	803,407	<u>803,407</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Letting and licensing	21,320	<u>21,320</u>	1,080	<u>1,080</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from cash investments	150	<u>150</u>	–	<u>–</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Home and day care	872,705	<u>872,705</u>	763,441	763,441
Support costs	66,815	<u>66,815</u>	74,369	<u>74,369</u>
	<u>939,520</u>	<u>939,520</u>	<u>837,810</u>	<u>837,810</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Home and day care	872,705	63,445	<u>936,150</u>	835,410
Governance costs	–	3,370	<u>3,370</u>	<u>2,400</u>
	<u>872,705</u>	<u>66,815</u>	<u>939,520</u>	<u>837,810</u>

11. Analysis of support costs

	Care Costs £	Total 2023 £	Total 2022 £
Staff costs	63,445	<u>63,445</u>	71,968
Finance costs	970	<u>970</u>	–
Governance costs	2,400	<u>2,400</u>	2,400
	<u>66,815</u>	<u>66,815</u>	<u>74,368</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	5,368	(81,794)
Operating lease rentals	64,492	74,806

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,400	2,400

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	644,789	584,210
Social security costs	40,033	34,063
Employer contributions to pension plans	9,494	14,310
	694,316	632,583

The average head count of employees during the year was 35 (2022: 39). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of management staff	3	3
Number of administration and support	2	2
Number of care and ancillary staff	28	30
	33	35

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

In the opinion of the trustees the key management personnel during the year were the Projects Director and the Care Managers. Their total remuneration during the year was £109,212 (2022: £94,604).

15. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Short leasehold property £	Total £
Cost						
At 1 Apr 2022	397,242	2,000	45,536	3,458	55,005	503,241
Additions	–	–	2,800	–	–	2,800
Disposals	–	–	(39,936)	–	–	(39,936)
At 31 Mar 2023	<u>397,242</u>	<u>2,000</u>	<u>8,400</u>	<u>3,458</u>	<u>55,005</u>	<u>466,105</u>
Depreciation						
At 1 Apr 2022	79,450	2,000	44,811	1,700	48,253	176,214
Charge for the year	3,178	–	700	850	640	5,368
Disposals	–	–	(39,936)	–	–	(39,936)
At 31 Mar 2023	<u>82,628</u>	<u>2,000</u>	<u>5,575</u>	<u>2,550</u>	<u>48,893</u>	<u>141,646</u>
Carrying amount						
At 31 Mar 2023	<u>314,614</u>	<u>–</u>	<u>2,825</u>	<u>908</u>	<u>6,112</u>	<u>324,459</u>
At 31 Mar 2022	<u>317,792</u>	<u>–</u>	<u>725</u>	<u>1,758</u>	<u>6,752</u>	<u>327,027</u>

17. Debtors

	2023 £	2022 £
Trade debtors	139,054	175,928
Prepayments and accrued income	21,001	10,758
Other debtors	9,750	14,650
	<u>169,805</u>	<u>201,336</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	20,322	17,963
Accruals and deferred income	6,394	23,681
Social security and other taxes	19,336	35,414
Sundry creditors	846	846
Other creditors	45,129	49,015
	<u>92,027</u>	<u>126,919</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,494 (2022: £14,310).

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>300</u>	<u>48,982</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 20 23
General funds	<u>463,792</u>	<u>981,558</u>	<u>(939,520)</u>	<u>505,830</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 20 22
General funds	<u>447,863</u>	<u>853,739</u>	<u>(837,810)</u>	<u>463,792</u>

Restricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 20 23
Centre Entertainment	<u>1,400</u>	<u>—</u>	<u>—</u>	<u>1,400</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 20 22
Centre Entertainment	<u>—</u>	<u>1,400</u>	<u>—</u>	<u>1,400</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	324,459	–	324,459
Current assets	273,398	1,400	274,798
Creditors less than 1 year	<u>(92,027)</u>	–	<u>(92,027)</u>
Net assets	<u>505,830</u>	<u>1,400</u>	<u>507,230</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	327,027	–	327,027
Current assets	263,684	1,400	265,084
Creditors less than 1 year	<u>(126,919)</u>	–	<u>(126,919)</u>
Net assets	<u>463,792</u>	<u>1,400</u>	<u>465,192</u>

23. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>63,748</u>	<u>41,245</u>	<u>104,993</u>

24. Operating lease commitments

As lessee

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Later than 5 years	<u>1,435,500</u>	<u>1,450,000</u>

As lessor

The total future minimum lease payments receivable under non-cancellable operating leases are as follows:

	2023 £	2022 £
Later than 1 year and not later than 5 years	<u>63,000</u>	<u>100,000</u>

Smethwick Asra Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

25. Related parties

None of the directors, who are also the charity's trustees, received any remuneration or reimbursement of expenses during the year.

In a previous year the charity rented out a spare room in its premises to Mrs S Mehra, chair of the trustees. The amount receivable was £3,000 which remains outstanding at the year-end. No rent was receivable during the current year or the immediately preceding year.

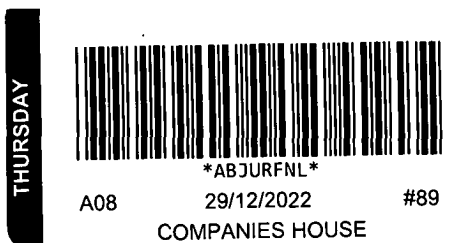
SMETHWICK ASRA LIMITED

England & Wales - Charity number 519620

Accounts

COMPANY REGISTRATION NUMBER: 2173760
CHARITY REGISTRATION NUMBER: 519620

Smethwick Asra Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022



Smethwick Asra Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

The principal activity is the provision of health and care services to all needy, elderly, disabled and families, particularly but not exclusively of Asian origin, in the West Midlands Area. As an ancillary, assistance is also given on appropriate social, recreational and educational matters.

The principal activity fully reflects the purposes the charity was set up to further.

The main policies adopted to achieve our aims and thus further our charitable purposes for public benefit have been by the provision of:

1. Day Care, mainly in association with Adult and Community Services for Birmingham, Dudley and Sandwell Local Authorities, for elderly and disabled people at our centres at Fenton Street, Smethwick and Poplar Road, Sparkbrook.
2. Domiciliary Care, mainly in association with Adult and Community Services Sandwell, for elderly and disabled people and those suffering from chronic illnesses. The company is registered with the Care Quality Commission under the Care Standards Act 2008.
3. The rental of offices and associated facilities to Community Organisations.
4. Facilities for community and private social functions.
5. Facilities for Black churches for Sunday services.
6. Facilities for Woman only educational sessions.

Where necessary the directors have had assistance from qualified advisors and professionals in the community.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focussed on our stated purposes.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2022

Achievements and performance

How Our Activities Deliver Public Benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We have continued to provide care for those who need support with their daily living via our domiciliary care service. What matter is that Asian elderly suffering with poor health and disabilities get help as quickly as possible? Thanks to ASRA's workers and managers, people have received uninterrupted services throughout the year.

The Day Care service reopened in April 2021 in Birmingham and in September 2021 in Sandwell. Respectively Initial Covid anxiety reduced the numbers of service users attending considerably. We continued to provide Day Care at Home to the most vulnerable who were reluctant to come to the day centres. This included providing social contact, practical help and personal care as safely as possible.

In December 21 we managed to regain our rating of GOOD from Care Quality Commission. A big thank you to Johanna Miller -registered Care Manager, Samara Mahmood and Julie Harrison our consultant.

Whilst everybody has struggled to adjust to a new normal and the impact of Covid-19, our Covid safe practices have ensured NO breakout of illness in either of our centres.

Services at the day centres include transportation, hot meals, (breakfast and lunch), bathing services and health and social activities. These particular services include exercise and aromatherapy sessions, health promotion, arts and crafts and external outings.

Over the years day care service s commissioned by Birmingham, Dudley and Sandwell Adult Community Services on spot purchase basis, has prevented institutionalisation of a large number of elderly and has allowed them to be cared for within the family/community fold,

The prolonged and destructive pandemic contributed to a major impact on the lives of our clients, families, community at large and our business. An unprecedented number of lives have been lost nationally and locally. It has also highlighted the inequality in not only Health and Social Care but also in British Society. Black and Asian elderly have been hit disproportionately both in terms of illness and death. We have lost a considerable number of clients due to Covid-19.

Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Achievements and performance *(continued)*

The challenges of Covid years continue.

We would like to convey the deepest appreciation and thanks to Sandwell MBC, Birmingham City Council and those involved in our work for both financial and strategic support. We have improved and deepened our relationship with all of our stakeholders during this period

The reduced number of service users and a reduction in days has resulted in a significant reduction in our income stream due to Covid-19 in part and economic pressure from cash flow.

As Birmingham City Council and Sandwell continued to pay for care services at pre-Covid levels, we repaid £50,000 initially claimed under the Government Furlough Scheme.

Once again we had to adapt our existing approach to governance to a changed and changing world by strengthening our organisational capabilities and diversity.

For the future our focus will be on continuing to strengthen our reserves, which we plan to achieve through cost and efficiency savings, and the return of more stable and positive fundraising and grant-aid policies. We would redouble our efforts to tap into the deeply held commitment to charitable giving by British society by promoting the positive impact our work has on our beneficiaries.

If anything, the next few years will be even more critical as we plan to adapt in this environment. We will closely monitor the trends which impact the Health and Social Care environments as the medium and longer term plans for social care funding are still up in the air.

We will also plan to meet our environmental, social and governance (ESG) commitments and adopt robust policies on sustainability and decarbonisation.

We aim to build incremental and sustainable income growth and do much more with the money we have whilst improving our operational practices and models of working to be more efficient.

The board has considered how planned activities contribute to meeting ASRA's objectives and how to deliver our principal charitable objectives. We will do this by:

- Increasing/improving health and social care services
- Providing building-base community facilities to individuals and groups
- Starting a Friendship project to combat loneliness for the elderly
- Working on an Asian Dementia service for sufferers and their carers

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2022

Achievements and performance *(continued)*

We have continued to implement an organisation Covid 19 Action Plan. With almost all of our service users classified as vulnerable we have been doing our utmost to keep safe and well those we look after in the most challenging of circumstances.

We have continued to provide a Day care at Home Service. Staff have been providing social contact, practical help and personal care to service users at their home as safely as possible.

Once again a very strict regime of infection prevention and control, extensive use of PPE, reducing workforce movements, training in infection control, quarantining and testing has made us extremely fortunate in that we have not had any asymptomatic transmission of Covid 19 via staff or service users.

Once again the community services remained closed during the year.

Our domiciliary care service provided to 48 elderly and disabled people has been improving the quality of life for the service users who are often terminally ill, recovering from a major operation, strokes or heart attacks, or who are permanently disabled. The service supports and assists the carers and families in personal and domestic tasks and tries to share the burden of looking after someone 24 hours a day

Financial review

The majority of our income is derived mainly from contracts with Local Authorities and a proportion from private individuals and from long and short-term letting of our Smethwick premises.

All of the charity's income is directed towards the provision of its core services of day care and domiciliary care. With one exception the trustees consider all income to be unrestricted in its use. In the current year a donation of £1,400 was received to be used for a party. Due to Covid restrictions this money has not yet been spent and is carried forward to a future year.

Total income for the year decreased from £941,890 in 2021 to £855,139 in 2022. This is mainly as a result of the effect of the pandemic on our home-based services.

Total expenditure also decreased, from £861,556 in 2021 to £837,810 in 2022.

The net result was a surplus for the year of £17,329 (2021: £80,344). This amount has been added to reserves to assist in developing future services. Free reserves, ie those not comprising fixed assets stood at £138,165.

Investments

There are no net current assets available for long-term investment. The only investments we may make are short-term deposits earning interest.

Smethwick Asra Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Financial review *(continued)*

Reserves

The board has examined the company's requirements for reserves in the light of the main risks to the charity. The unrestricted funds not committed or invested in tangible fixed assets are needed to meet the working capital requirements of the charity. The board are aware of the need to create significant free reserves to be able to sustain the current activities of the charity in the event of a significant drop in funding and are working towards this. There are initial plans regarding additional services that might be provided depending upon funds being available.

Our aim is to continue to build resources from planned operating surpluses.

Structure, governance and management

We are a charitable company limited by guarantee, incorporated on 5th October 1987 and registered as a charity on 11th December 1987. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The current trustees are shown on page 6. All have served throughout the year.

There are currently four board members forming a good cross-section of community representation. Generally all members are active in the community and are professional working people. Their backgrounds cover business and education, local government, construction, and community and caring development aspects. No new trustees have been appointed for a number of years.

For the purposes of company law the trustees are the directors of the company. They give their time voluntarily and receive no remuneration or benefits from the company in their role as trustees.

Board meetings are held quarterly or more frequently when necessary and the board is responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Projects Director together with the Registered Care Manager. The Projects Director is responsible for ensuring that the charity delivers the services specified and that the key performance indicators are met. The Registered Care Manager is responsible for the operation of care services, Local Authority contract compliance, maintenance of Care Quality Standards, management of the staff team and also ensuring that the team continue to develop their skills and working practices in order to deliver high quality services.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2022

Structure, governance and management *(continued)*

The board of directors has the responsibility for ensuring that the organisation has in place an appropriate system of control, financial and otherwise to provide reasonable assurance that the charity is operating efficiently and effectively; its assets are safeguarded against unauthorised use or disposition; that proper records are maintained and financial information used within the charity for publication is reliable; and the charity complies with relevant laws and regulations.

It is the role of the Treasurer to examine the effectiveness of the systems of internal financial control on behalf of the board so that any significant findings or identified risks can be acted upon.

The systems of financial control are designed to provide reasonable, but not absolute assurance against material mis-statement or loss. They include:

- A corporate plan and an annual budget for approval by the board.
- Regular consideration by the board of actual results compared with budgets and forecasts.
- Delegation of authority to spend within clearly defined limits.
- Segregation of duties.
- Identification and management of financial risks by the board and line management.

Reference and administrative details

Registered charity name	Smethwick Asra Limited
Charity registration number	519620
Company registration number	2173760
Principal office and registered office	ASRA Health and Social Care Centre Fenton Street Smethwick West Midlands B66 1HR

The trustees

Mrs S Mehra-Chair
Mr A Nagra -Vice Chair
Mr M Salim-Treasurer
Mr S Singh

Independent examiner	Malcolm Willcox FCCA Malcolm Willcox & Co Hagley House 93 Hagley Road Edgbaston Birmingham B16 8LA
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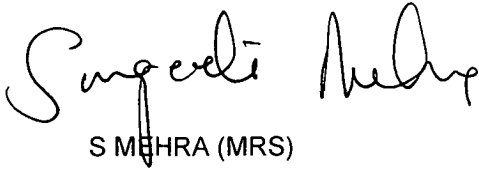
Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2022

The trustees' annual report and the strategic report were approved on 21 December 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Sangeeta Mehra', written in a cursive style.

S MEHRA (MRS)

Chair

Smethwick Asra Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Smethwick Asra Limited

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Smethwick Asra Limited ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Malcolm Willcox FCCA
Independent Examiner

Malcolm Willcox & Co
Hagley House
93 Hagley Road
Edgbaston
Birmingham
B16 8LA

23rd December 2022

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2022

		2022	2021		
	Unrestricted	Restricted	Total funds		
Note	funds	funds	Total funds		
	£	£	£		
Income and endowments					
Donations and legacies	5	49,252	1,400	50,652	56,777
Charitable activities	6	803,407	–	803,407	873,294
Other trading activities	7	1,080	–	1,080	11,800
Investment income	8	–	–	–	19
Total income		<u>853,739</u>	<u>1,400</u>	<u>855,139</u>	<u>941,890</u>
Expenditure					
Expenditure on charitable activities	9,10	837,810	–	837,810	861,556
Total expenditure		<u>837,810</u>	<u>–</u>	<u>837,810</u>	<u>861,556</u>
Net income and net movement in funds		<u>15,929</u>	<u>1,400</u>	<u>17,329</u>	<u>80,334</u>
Reconciliation of funds					
Total funds brought forward		447,863	–	447,863	367,529
Total funds carried forward		<u>463,792</u>	<u>1,400</u>	<u>465,192</u>	<u>447,863</u>

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

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

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets.	16		327,027	245,233
Current assets				
Debtors	17	201,336		196,862
Cash at bank and in hand		63,748		106,996
		<u>265,084</u>		<u>303,858</u>
Creditors: amounts falling due within one year	18	126,919		101,228
Net current assets			<u>138,165</u>	<u>202,630</u>
Total assets less current liabilities			<u>465,192</u>	<u>447,863</u>
Net assets			<u>465,192</u>	<u>447,863</u>
Funds of the charity				
Restricted funds			1,400	–
Unrestricted funds			463,792	447,863
Total charity funds	21		<u>465,192</u>	<u>447,863</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

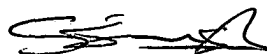
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 December 2022, and are signed on behalf of the board by:



S MEHRA (MRS)

Director/Chair of Trustees



S SINGH

Director/Trustee

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

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	17,329	80,334
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	(81,794)	16,050
Government grant income	(48,982)	(55,493)
Dividends, interest and rents from investments	–	(19)
Accrued expenses/(income)	9,747	(6,306)
<i>Changes in:</i>		
Trade and other debtors	(4,474)	(49,614)
Trade and other creditors	15,944	2,075
Cash generated from operations	<u>(92,230)</u>	<u>(12,973)</u>
Net cash used in operating activities	<u>(92,230)</u>	<u>(12,973)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	–	19
Purchase of tangible assets	–	(5,258)
Net cash used in investing activities	<u>–</u>	<u>(5,239)</u>
Cash flows from financing activities		
Government grant income	48,982	55,493
Net cash from financing activities	<u>48,982</u>	<u>55,493</u>
Net (decrease)/increase in cash and cash equivalents	(43,248)	37,281
Cash and cash equivalents at beginning of year	106,996	69,715
Cash and cash equivalents at end of year	<u>63,748</u>	<u>106,996</u>

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

Smethwick Asra Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is ASRA Health and Social Care Centre, Fenton Street, Smethwick, West Midlands, B66 1HR.

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.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- Disclosures in respect of financial instruments have not been presented.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

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.

Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- That the depreciation provided on the leasehold properties and other assets is neither excessive or insufficient in relation to actual impairment suffered. The carrying values of the assets are £327,027.
- That the service debtors, having made allowances for disputes and bad debts are recoverable at the stated carrying value of £175,928.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. 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. There are currently no restricted funds held.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income, including income from property letting and room-hire is included when receivable.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes all VAT as this cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- 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.
- 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 between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

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:

Long Leasehold	-	Over the term of the lease-125 years
Furniture	-	25% straight line
Motor Vehicles	-	33% straight line
Office Equipment	-	25% straight line
Short Leasehold	-	Over the term of the lease

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

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. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee. In the event of a winding up or dissolution of the company member's liability is limited to £1 each. At 31 March 2022 there were 4 members.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	–	1,400	1,400
Grants			
Government grant income	48,982	–	48,982
Other donations and legacies			
Sundry income	270	–	270
	<u>49,252</u>	<u>1,400</u>	<u>50,652</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	–	–	–
Grants			
Government grant income	55,493	–	55,493
Other donations and legacies			
Sundry income	1,284	–	1,284
	<u>56,777</u>	<u>–</u>	<u>56,777</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Day and home care services	803,407	803,407	873,294	873,294

7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Letting and licensing	1,080	1,080	11,800	11,800

8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income from cash investments	–	–	19	19

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Home and day care	763,441	763,441	795,095	795,095
Support costs	74,369	74,369	66,461	66,461
	<u>837,810</u>	<u>837,810</u>	<u>861,556</u>	<u>861,556</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Home and day care	763,441	71,969	835,410	858,152
Governance costs	–	2,400	2,400	3,404
	<u>763,441</u>	<u>74,369</u>	<u>837,810</u>	<u>861,556</u>

11. Analysis of support costs

	Care Costs £	Total 2022 £	Total 2021 £
Staff costs	71,968	71,968	60,276
Communications and IT	–	–	2,781
Governance costs	2,400	2,400	3,404
	<u>74,368</u>	<u>74,368</u>	<u>66,461</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	(81,794)	16,050
Operating lease rentals	<u>86,254</u>	<u>83,643</u>

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,400</u>	<u>2,400</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	584,210	587,947
Social security costs	34,063	32,139
Employer contributions to pension plans	14,310	7,923
Other employee benefits	4,444	5,726
	<u>637,027</u>	<u>633,735</u>

The average head count of employees during the year was 39 (2021: 43). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of management staff	3	3
Number of administration and support	2	2
Number of care and ancillary staff	<u>30</u>	<u>30</u>
	<u>35</u>	<u>35</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

In the opinion of the trustees the key management personnel during the year were the Projects Director and the Care Managers. Their total remuneration during the year was £94,604 (2021: £70,685).

15. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Short leasehold property £	Total £
Cost						
At 1 Apr 2021 and 31 Mar 2022	<u>397,242</u>	<u>2,000</u>	<u>45,536</u>	<u>3,458</u>	<u>55,005</u>	<u>503,241</u>
Depreciation						
At 1 Apr 2021	170,424	1,500	43,736	850	41,498	258,008
Charge for the year	(90,974)	500	1,075	850	6,755	(81,794)
At 31 Mar 2022	<u>79,450</u>	<u>2,000</u>	<u>44,811</u>	<u>1,700</u>	<u>48,253</u>	<u>176,214</u>
Carrying amount						
At 31 Mar 2022	<u>317,792</u>	<u>–</u>	<u>725</u>	<u>1,758</u>	<u>6,752</u>	<u>327,027</u>
At 31 Mar 2021	<u>226,818</u>	<u>500</u>	<u>1,800</u>	<u>2,608</u>	<u>13,507</u>	<u>245,233</u>

17. Debtors

	2022 £	2021 £
Trade debtors	175,928	169,805
Prepayments and accrued income	10,758	22,216
Other debtors	14,650	4,841
	<u>201,336</u>	<u>196,862</u>

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	17,963	22,354
Accruals and deferred income	23,681	13,934
Social security and other taxes	35,414	26,520
Sundry creditors	846	695
Other creditors	49,015	37,725
	<u>126,919</u>	<u>101,228</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,310 (2021: £7,923).

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>48,982</u>	<u>55,493</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	<u>447,863</u>	<u>853,739</u>	<u>(837,810)</u>	<u>463,792</u>

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021
General funds	<u>367,529</u>	<u>941,890</u>	<u>(861,556)</u>	<u>447,863</u>

Restricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
Centre Entertainment	<u>–</u>	<u>1,400</u>	<u>–</u>	<u>1,400</u>

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021
Centre Entertainment	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	327,027	–	327,027
Current assets	263,684	1,400	265,084
Creditors less than 1 year	(126,919)	–	(126,919)
Net assets	463,792	1,400	465,192

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	245,233	–	245,233
Current assets	300,562	–	300,562
Creditors less than 1 year	(97,932)	–	(97,932)
Net assets	447,863	–	447,863

23. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	106,996	(43,248)	63,748

24. Operating lease commitments

The total of the annual rents payable in respect of leases terminating in more than 5 years is £1,450,000 (2021: £1,465,000), and within 1- 2 years is £70,000 (2021-£120,000)

25. Related parties

None of the directors, who are also the charity's trustees, received any remuneration or reimbursement of expenses during the year.

In a previous year the charity rented out a spare room in its premises to Mrs S Mehra, chair of the trustees. The amount receivable was £3,000 which remains outstanding at the year-end. No rent was receivable during the current year or the immediately preceding year.

SMETHWICK ASRA LIMITED

England & Wales - Charity number 519620

Accounts

COMPANY REGISTRATION NUMBER: 2173760
CHARITY REGISTRATION NUMBER: 519620

Smethwick Asra Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

Smethwick Asra Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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Smethwick Asra Limited

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 unaudited financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

The principal activity is the provision of health and care services to all needy, elderly, disabled and families, particularly but not exclusively of Asian origin, in the West Midlands Area. As an ancillary, assistance is also given on appropriate social, recreational and educational matters.

The principal activity fully reflects the purposes the charity was set up to further.

The main policies adopted to achieve our aims and thus further our charitable purposes for public benefit have been by the provision of:

- 1 Day Care, mainly in association with Adult and Community Services for Birmingham, Dudley and Sandwell Local Authorities, for elderly and disabled people at our centres at Fenton Street, Smethwick and Poplar Road, Sparkbrook.
- 2 Domiciliary Care, mainly in association with Adult and Community Services for Sandwell, for elderly and disabled people and those suffering from chronic illnesses.

The company is registered with the Care Quality Commission under the Care Standards Act 2008.

- 3 The rental of offices and associated facilities to Community Organisations.
- 4 Facilities for community and private social functions.
- 5 Facilities for Black churches for Sunday services.

Where necessary the directors have had assistance from qualified advisors and professionals in the community.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focussed on our stated purposes.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

Objectives and activities *(continued)*

The challenges of Coronavirus so far are beyond anything we have experienced in the charitable company's history. We are grateful to both Birmingham CC and Sandwell MBC for their financial support through 'At Risk Supplier' status. The allocation of three Infection Control grants have helped tremendously. By fully utilising these funds, following strict and robust infection procedures, we have minimised Covid Transmission and managed to protect our staff, manager and service users.

Throughout the first lockdown we managed to provide a safe service to some of the most vulnerable people thus preventing hospital admissions and supporting discharge from hospital back to people's homes. Between April 2020 and November 2020 no cases of Covid were recorded within the charity.

After 15 months of restrictions and surges it is hard to believe it's ending. Our next challenges are optimising our business activities, creation of a new operating environment, articulate our critical strategic differentiators to plan for the next 'New Normal' in a pandemic.

Our new Business Plan will analyse how our market has changed; which services will grow quickly; which will recover slowly, and how do we take advantage of new opportunities which are visible. It will also analyse how we need to change and improve our service model to address the changing demands taking into account Covid safety. Our aim is to unlock a new era of growth in a post-Covid world.

Strategic report

The following sections detail the achievements, performance and financial review for the charity.

Achievements and performance

How Our Activities Deliver Public Benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We provide approximately 1,500 daycare places per month (to 150 individuals) to the elderly and disabled. This includes transportation, hot meals (breakfast and lunch), bathing services and health and social activities. These particular services include exercise and aromatherapy sessions, Health promotion/Prevention, Arts and crafts and external outings.

The service is even more beneficial to the carers and families as the service prevents institutionalisation of the elderly and allows them to be cared for within the family fold, thus being a saving to the Exchequer. This service is provided in partnership with Birmingham, Dudley and Sandwell Adult Community Services.

The daycare service at Poplar Road has shown a steady increase in numbers and is attracting private-paying service users.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

Achievements and performance *(continued)*

A drop-in service in a warm, safe and welcoming environment for people to get together and enjoy social and community activities and take part in health awareness programmes has increased in numbers throughout the year. The service is used mainly by about 50 long-term unemployed men each afternoon (12-5pm, 7 days a week).

The local temple has started to use our Daycare room to hold mother tongue (Punjabi) classes on Saturday and Sunday afternoons with 45 6-15year olds attending each week.

Covid 19 has presented an unprecedented challenge to our care services who, since the pandemic began, have been working flat out to support our front-line caseworkers and high risk service users as well as members of our community. We developed and introduced an organisation Covid 19 action plan in February 2020.

With almost all of our service users classified as vulnerable we have been doing our utmost to keep safe and well those we look after in the most challenging of circumstances.

Just like Care Homes, Day Centres with very high risk adults would have been particularly susceptible to outbreaks of Covid 19, therefore the Trustees, with advice from Public Health and Social Services temporarily closed the daycare services from 23 March 2020 and introduced a **Daycare at Home Service**. Staff have been providing social contact, practical help and personal care to service users at their home as safely as possible.

We have been carrying out weekly Safe and Well Checks in partnership with other agencies. Single households have been given assistance with food parcels and other practical help with shopping medication etc. We have continued to observe guidance set out by Public Health England as well as Sandwell and Birmingham Councils.

A very strict regime of infection prevention and control, extensive use of PPE, reducing workforce movements, training in infection control, and quarantining and testing has made us extremely fortunate in that we have not had any asymptomatic transmission of Covid 19 via staff or service users.

The use of Smethwick health and social care centre by community and voluntary groups in the evenings and weekend continues as from previous years. These include two African churches who hold their services on Sundays. There are also private functions (pre-weddings, birthday parties etc) bookings, where the average attendance is approximately 200 people per function.

Our domiciliary care service provides on average 2,780 hours per month to 42 elderly and disabled people. The main benefit of this could be described as improving the quality of life for the service users who are often terminally ill, recovering from a major operation, strokes or heart attacks, or who are permanently disabled. The service supports and assists the carers and families in personal and domestic tasks and tries to share the burden of looking after someone 24 hours a day.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

Financial review

Apart from income generated by occasional room hire, and in previous years from long and short-term letting of our Smethwick premises, the majority of our income is derived mainly from contracts with Local Authorities and an ever-growing proportion from private individuals. It relates entirely to charges rendered for such services.

As all of the charity's income is directed towards the provision of its core services of day care and domiciliary care the trustees consider all income to be unrestricted in its use.

Total income for the year decreased from £995,789 in 2020 to £941,890 in 2021. This is mainly as a result of the effect of the pandemic on our home-based services.

Total expenditure also decreased, from £964,345 in 2020 to £861,556 in 2021.

The net result was a surplus for the year of £80,334 (2020: £31,444). This amount has been added to reserves to assist in developing future services. Free reserves, ie those not comprising fixed assets stood at £202,630.

Investments

There are no net current assets available for long-term investment. The only investments we may make are short-term deposits earning interest.

Reserves

The board has examined the company's requirements for reserves in the light of the main risks to the charity. The unrestricted funds not committed or invested in tangible fixed assets are needed to meet the working capital requirements of the charity. The board are aware of the need to create significant free reserves to be able to sustain the current activities of the charity in the event of a significant drop in funding and are working towards this. There are initial plans regarding additional services that might be provided depending upon funds being available.

Our aim is to continue to build resources from planned operating surpluses.

The Treasurer reviews the reserves policy on a monthly basis ensuring that the normal day to day activities are not hindered. There is no specific amount of reserves considered necessary by the board and finance committee, which meets quarterly, and the intention is that they have at their disposal:

- Budget and actual for the current year.
- Budget for the next year.
- Monthly bank reconciliations and bank balances.
- Reports from all relevant departments.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

Plans for future periods

The charity plans to continue its current activities at our Sandwell and Birmingham sites.

In addition:

We aim to increase further the size of domiciliary care services in 2020 by:

- Using both electronic-social media and conventional marketing to increase uptake of services.
- Achieving a 'Good' or 'Outstanding' rating with the Care Quality Commission.
- Negotiating short term leases for surplus accommodation thus fully utilising the Birmingham and Smethwick properties.
- Diversify service portfolio in elderly related services
- Partnership projects with Deaf World and Inquisitive Explorers Ltd for disadvantaged young people.
- Explore the creation of ASRA Food Banks at both our sites with the help of East End and Best Way food wholesalers
- Create and develop a training project particularly in the areas of Health and Social Care and self-employment.

Structure, governance and management

We are a charitable company limited by guarantee, incorporated on 5th October 1987 and registered as a charity on 11th December 1987. The company was established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The current trustees are shown on page 6. All have served throughout the year.

There are currently four board members forming a good cross-section of community representation. Generally all members are active in the community and are professional working people. Their backgrounds cover business and education, local government, construction, and community and caring development aspects.

For the purposes of company law the trustees are the directors of the company. They give their time voluntarily and receive no remuneration or benefits from the company in their role as trustees.

Board meetings are held quarterly or more frequently when necessary and the board is responsible for the strategic direction and policy of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Projects Director together with the Registered Care Manager. The Projects Director is responsible for ensuring that the charity delivers the services specified and that the key performance indicators are met. The Registered Care Manager is responsible for the operation of care services, Local Authority contract compliance, maintenance of Care Quality Standards, management of the staff team and also ensuring that the team continue to develop their skills and working practices in order to deliver high quality services.

The board of directors has the responsibility for ensuring that the organisation has in place an appropriate system of control, financial and otherwise to provide reasonable assurance that the charity is operating efficiently and effectively; its assets are safeguarded against unauthorised use or disposition; that proper records are maintained and financial information used within the charity for publication is reliable; and the charity complies with relevant laws and regulations.

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2021

Structure, governance and management *(continued)*

It is the role of the Treasurer to examine the effectiveness of the systems of internal financial control on behalf of the board so that any significant findings or identified risks can be acted upon.

The systems of financial control are designed to provide reasonable, but not absolute assurance against material mis-statement or loss. They include:

- A corporate plan and an annual budget for approval by the board.
- Regular consideration by the board of actual results compared with budgets and forecasts.
- Delegation of authority to spend within clearly defined limits.
- Segregation of duties.
- Identification and management of financial risks by the board and line management.

Reference and administrative details

Registered charity name	Smethwick Asra Limited
Charity registration number	519620
Company registration number	2173760
Principal office and registered Office	ASRA Health and Social Care Centre Fenton Street Smethwick West Midlands B66 1HR

The trustees

Mrs S Mehra-Chair
Mr S Singh
Mr I Marwaha-Secretary
Mr M Salim-Treasurer

Independent Examiner	Malcolm Willcox FCCA Chartered Certified Accountant
	Malcolm Willcox & Co Hagley House 93 Hagley Road Edgbaston Birmingham B16 8LA

Smethwick Asra Limited

Company Limited by Guarantee

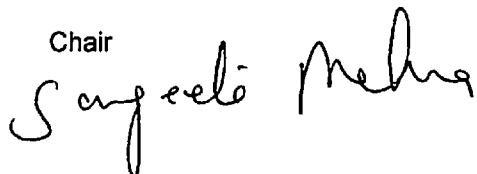
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

The trustees' annual report and the strategic report were approved on 27 July 2021 and signed on behalf of the board of trustees by:

S MEHRA (MRS)

Chair

A handwritten signature in black ink, appearing to read "Sangeli Mehra". The signature is written in a cursive style with a large initial 'S'.

Smethwick Asra Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Smethwick Asra Limited

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Smethwick Asra Limited ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



MALCOLM WILLCOX FCCA
Chartered Certified Accountant

Malcolm Willcox & Co
Hagley House
93 Hagley Road
Edgbaston
Birmingham
B16 8LA

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

31 March 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Grants and donations	5	56,777	56,777	1,978
Charitable activities	6	873,294	873,294	973,504
Other trading activities	7	11,800	11,800	20,290
Investment income	8	19	19	17
Total income		<u>941,890</u>	<u>941,890</u>	<u>995,789</u>
Expenditure				
Expenditure on charitable activities	9,10	861,556	861,556	964,345
Total expenditure		<u>861,556</u>	<u>861,556</u>	<u>964,345</u>
Net income and net movement in funds		<u>80,334</u>	<u>80,334</u>	<u>31,444</u>
Reconciliation of funds				
Total funds brought forward		367,529	367,529	336,085
Total funds carried forward		<u>447,863</u>	<u>447,863</u>	<u>367,529</u>

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

The notes on pages 12 to 19 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Financial Position

31 March 2021

		2021		2020
		£	£	£
Fixed assets				
Tangible fixed assets	16		245,233	256,025
Current assets				
Debtors	17	196,862		147,248
Cash at bank and in hand		106,996		69,715
		<u>303,858</u>		<u>216,963</u>
Creditors: amounts falling due within one year	18	<u>101,228</u>		<u>105,459</u>
Net current assets			<u>202,630</u>	<u>111,504</u>
Total assets less current liabilities			<u>447,863</u>	<u>367,529</u>
Net assets			<u>447,863</u>	<u>367,529</u>
Funds of the charity				
Unrestricted funds			<u>447,863</u>	<u>367,529</u>
Total charity funds	21		<u>447,863</u>	<u>367,529</u>

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

Directors' responsibilities:

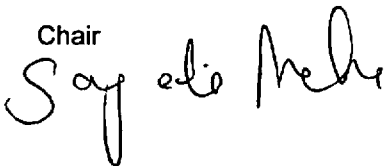
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 27 July 2021, and are signed on behalf of the board by:

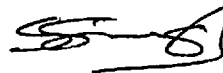
S MEHRA (MRS)

Chair



S SINGH

Trustee



The notes on pages 12 to 19 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	80,334	31,444
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	16,050	19,736
Government grant income	(55,493)	-
Dividends, interest and rents from investments	(19)	(17)
Accrued income	(6,306)	(60,730)
<i>Changes in:</i>		
Trade and other debtors	(49,614)	19,748
Trade and other creditors	2,075	20,184
Cash generated from operations	<u>(12,973)</u>	<u>30,365</u>
Net cash (used in)/from operating activities	<u>(12,973)</u>	<u>30,365</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	19	17
Purchase of tangible assets	(5,258)	-
Net cash (used in)/from investing activities	<u>(5,239)</u>	<u>17</u>
Cash flows from financing activities		
Government grant income	55,493	-
Net cash from financing activities	<u>55,493</u>	<u>-</u>
Net increase in cash and cash equivalents	37,281	30,382
Cash and cash equivalents at beginning of year	69,715	39,333
Cash and cash equivalents at end of year	<u>106,996</u>	<u>69,715</u>

The notes on pages 12 to 19 form part of these financial statements.

Smethwick Asra Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is ASRA Health and Social Care Centre, Fenton Street, Smethwick, West Midlands, B66 1HR.

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 Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

There are no material uncertainties about the charity's ability to continue.

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.

Significant judgements

In the opinion of the trustees there are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- That the depreciation provided on the leasehold properties and other assets is neither excessive or insufficient in relation to actual impairment suffered. The carrying values of the assets are £245,233.
- That the service debtors, having made allowances for disputes and bad debts are recoverable at the stated carrying value of £169,805.

Smethwick Asra Limited

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. 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. There are currently no restricted funds held.

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income, including income from property letting and room-hire is included when receivable.

Resources expended

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes all VAT as this cannot be recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- 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.
- 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 between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

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:

Long Leasehold	-	2% straight line
Furniture	-	25% straight line
Motor Vehicles	-	33% straight line
Office Equipment	-	25% straight line
Short Leasehold	-	Over the term of the lease

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee. In the event of a winding up or dissolution of the company member's liability is limited to £1 each. At 31 March 2020 there were 4 members.

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Grant and donations

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants				
Government grant income	55,493	55,493	–	–
Other donations and legacies				
Sundry income	<u>1,284</u>	<u>1,284</u>	<u>1,978</u>	<u>1,978</u>
	<u>56,777</u>	<u>56,777</u>	<u>1,978</u>	<u>1,978</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Day and home care services	<u>873,294</u>	<u>873,294</u>	<u>973,504</u>	<u>973,504</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Letting and licensing	<u>11,800</u>	<u>11,800</u>	<u>20,290</u>	<u>20,290</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from cash investments	<u>19</u>	<u>19</u>	<u>17</u>	<u>17</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Home and day care	795,095	795,095	858,745	858,745
Support costs	<u>66,461</u>	<u>66,461</u>	<u>105,600</u>	<u>105,600</u>
	<u>861,556</u>	<u>861,556</u>	<u>964,345</u>	<u>964,345</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Home and day care	795,095	63,057	858,152	943,888
Governance costs	–	3,404	3,404	20,457
	<u>795,095</u>	<u>66,461</u>	<u>861,556</u>	<u>964,345</u>

11. Analysis of support costs

	Care Costs £	Total 2021 £	Total 2020 £
Staff costs	60,276	60,276	82,949
Communications and IT	2,781	2,781	2,194
Governance costs	3,404	3,404	20,457
	<u>66,461</u>	<u>66,461</u>	<u>105,600</u>

12. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	16,050	19,736

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,400	2,400

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	587,947	623,717
Social security costs	32,139	41,137
Employer contributions to pension plans	7,923	8,863
Other employee benefits	5,726	400
	<u>633,735</u>	<u>674,117</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Staff costs *(continued)*

The average head count of employees during the year was 43 (2020: 35). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of management staff	3	3
Number of administration and support	2	2
Number of care and ancillary staff	30	25
	<u>35</u>	<u>30</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

In the opinion of the trustees the key management personnel during the year were the Projects Director and the Care Managers. Their total remuneration during the year was £70,685 (2020: £116,527).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	User defined asset £	Total £
Cost						
At 1 Apr 2020	397,242	2,000	43,736	–	55,005	497,983
Additions	–	–	1,800	3,458	–	5,258
At 31 Mar 2021	<u>397,242</u>	<u>2,000</u>	<u>45,536</u>	<u>3,458</u>	<u>55,005</u>	<u>503,241</u>
Depreciation						
At 1 Apr 2020	162,479	1,000	43,736	–	34,743	241,958
Charge for the year	7,945	500	–	850	6,755	16,050
At 31 Mar 2021	<u>170,424</u>	<u>1,500</u>	<u>43,736</u>	<u>850</u>	<u>41,498</u>	<u>258,008</u>
Carrying amount						
At 31 Mar 2021	<u>226,818</u>	<u>500</u>	<u>1,800</u>	<u>2,608</u>	<u>13,507</u>	<u>245,233</u>
At 31 Mar 2020	<u>234,763</u>	<u>1,000</u>	<u>–</u>	<u>–</u>	<u>20,262</u>	<u>256,025</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Debtors

	2021	2020
	£	£
Trade debtors	169,805	121,729
Prepayments and accrued income	22,216	18,025
Other debtors	4,841	7,494
	<u>196,862</u>	<u>147,248</u>

18. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	22,354	22,882
Accruals and deferred income	13,934	20,240
Social security and other taxes	26,520	17,223
Sundry creditors	695	570
Other creditors	37,725	44,544
	<u>101,228</u>	<u>105,459</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,923 (2020: £8,863).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>55,493</u>	<u>–</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>367,529</u>	<u>941,890</u>	<u>(861,556)</u>	<u>447,863</u>

Smethwick Asra Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Tangible fixed assets	245,233	245,233	256,025
Current assets	300,562	300,562	216,963
Creditors less than 1 year	(97,932)	(97,932)	(105,459)
Net assets	<u>447,863</u>	<u>447,863</u>	<u>367,529</u>

23. Operating lease commitments

The total of the annual rents payable in respect of leases terminating in more than 5 years is £1,520,000 (2020: £1,585,000).

24. Related parties

None of the directors, who are also the charity's trustees, received any remuneration or reimbursement of expenses during the year.

In a previous year the charity rented out a spare room in its premises to Mrs S Mehra, chair of the trustees. The amount receivable was £3,000 which remains outstanding at the year-end. No rent was receivable during the current year or the immediately preceding year.

Smethwick Asra Limited
Company Limited by Guarantee
Management Information
Year ended 31 March 2021

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