

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**Asra**

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

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for the Year Ended 31 March 2025**

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**Report of the Trustees  
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

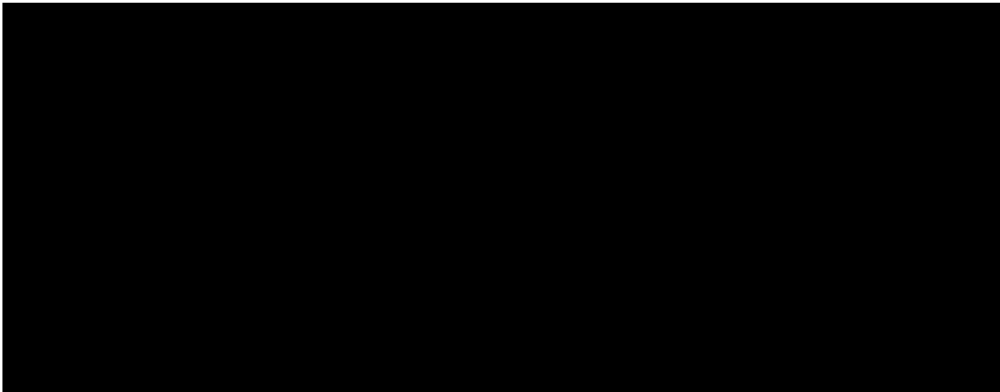
**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

ASRA was established under a constitution dated 22 February 2001. The association has been recognised as a charity (No. SC32513). The Inland Revenue reference number is CR49315.

ASRA is operated from [REDACTED] and is under the control of the management committee, elected by the members at the Annual General Meeting.

The members of the management committee during the period from 1 April 2023 to date have been the following.



The objects of the centre are to relieve the needs of older and disabled people, their carers and families, including new communities such as refugees and asylum seekers who reside in the North West area, by providing or assisting in the provision of facilities, in the interest of social welfare, for recreational and other leisure time occupation in an effort to improve the aforementioned residents' conditions of life.

The services include:

- Educational and learning programmes such as English language classes, sewing classes, Computer classes and a range of training programmes for the management committee, staff and members
- Indoor leisure and sports such as playing cards, badminton, table tennis, carpet bowling, Keram board, magazines and newspapers and watching TV channels in ethnic languages and multicultural social events
- Welfare Rights advice and filling forms, advice and support on other matters, i.e. housing, council tax, immigration, etc.
- Health care services such as chiropody, regular health checks by the health visitor and advice on a range of health-related matters

**FINANCIAL REVIEW**

**Review of the year**

2024-25 has been the year of a gradual transition of service provision from ASRA (SC032513) to ASRA SCIO (SC051481), scheduled to be completed by 31 March 2026. The Project has been providing services to older and disabled people and their carers from diverse communities, including refugee communities in Northwest Glasgow. Prevention and early intervention have been at the forefront of our service. It aimed to make day-to-day living easier and give older and disabled people whole and meaningful lives. For further information on our report, please refer to our ASRA SCIO annual review.

## **Asra**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

ASRA was established under a constitution dated 22 February 2001. The association has been recognised as a charity (No. SC32513). The Inland Revenue reference number is CR49315.

ASRA is operated from [REDACTED] and is under the control of the management committee who are elected from the members at the Annual General Meeting.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC032513

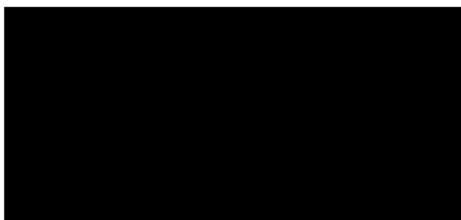


##### **Independent Examiner**

[REDACTED]

The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

Approved by order of the board of trustees on 23 December 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Asra**

I report on the accounts for the year ended 31 March 2025 set out on pages four to twelve.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**


In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Kelvin Partnership Ltd  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

23 December 2025

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

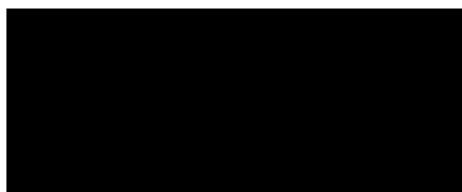
	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,782	-	1,782	1,412
<b>Charitable activities</b>					
Grant income	3	-	79,602	79,602	106,061
<b>Total</b>		<u>1,782</u>	<u>79,602</u>	<u>81,384</u>	<u>107,473</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General	4	6,611	14,862	21,473	106,887
Other		-	72,602	72,602	2,195
<b>Total</b>		<u>6,611</u>	<u>87,464</u>	<u>94,075</u>	<u>109,082</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,829)	(7,862)	(12,691)	(1,609)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		4,829	7,862	12,691	14,300
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>12,691</u>

**Asra**

**Balance Sheet  
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		-	-	-	913
Cash at bank and in hand		2,305	-	2,305	12,919
		<u>2,305</u>	<u>-</u>	<u>2,305</u>	<u>13,832</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,305)	-	(2,305)	(1,141)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>12,691</u>
<b>NET CURRENT ASSETS</b>					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>12,691</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>12,691</u>
<b>NET ASSETS</b>					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>12,691</u>
<b>FUNDS</b>					
Unrestricted funds	11			-	4,829
Restricted funds				-	7,862
				<u>-</u>	<u>12,691</u>
<b>TOTAL FUNDS</b>					
				<u>-</u>	<u>12,691</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2025 and were signed on its behalf by:



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

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	1,782	1,412
	<u>          </u>	<u>          </u>



**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**3. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.25	31.3.24
	Activity	£	£
Grants	Grant income	79,602	106,061

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
The Robertson Trust	9,000	11,400
Glasgow City Council Community Grant	70,602	70,602
Area Partnership Grant	-	7,279
Short Care Scotland	-	12,809
Winter Social Wellbeing Fund	-	3,971
	<u>79,602</u>	<u>106,061</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
General	20,308	1,165	21,473

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.3.25	31.3.24
	£	£
Staff costs	13,333	63,864
Rent of premises	1,757	17,689
Insurance	750	358
Telephone	821	-
Postage and stationery	120	-
Sundries	752	1,594
Training costs	-	835
Repairs and maintenance	-	871
Cultural & promotional events	450	7,077
Provision of support services (including travel)	2,325	9,710
Computer & equipments	-	439
Fixtures and fittings	-	2,958
Website and software	-	352
	<u>20,308</u>	<u>105,747</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. SUPPORT COSTS**

	Governance costs £
General	1,165
	<u>          </u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Direct charitable activity	2	5
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,412	-	1,412
<b>Charitable activities</b>			
Grant income	-	106,061	106,061
<b>Total</b>	<u>1,412</u>	<u>106,061</u>	<u>107,473</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General	1,726	105,161	106,887
Other	2,195	-	2,195
<b>Total</b>	<u>3,921</u>	<u>105,161</u>	<u>109,082</u>
<b>NET INCOME/(EXPENDITURE)</b>	(2,509)	900	(1,609)

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	7,338	6,962	14,300
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,829</u>	<u>7,862</u>	<u>12,691</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Other creditors	<u>2,305</u>	<u>1,141</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	4,829	(4,829)	-
<b>Restricted funds</b>			
Shared Care Scotland	6,962	(6,962)	-
The Robertson Trust	900	(900)	-
	<hr/>	<hr/>	<hr/>
	7,862	(7,862)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>12,691</u>	<u>(12,691)</u>	<u>-</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,782	(6,611)	(4,829)
<b>Restricted funds</b>			
Shared Care Scotland	-	(6,962)	(6,962)
The Robertson Trust	9,000	(9,900)	(900)
Glasgow City Council Community Grant	70,602	(70,602)	-
	<u>79,602</u>	<u>(87,464)</u>	<u>(7,862)</u>
<b>TOTAL FUNDS</b>	<u>81,384</u>	<u>(94,075)</u>	<u>(12,691)</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	7,338	(2,509)	4,829
<b>Restricted funds</b>			
Shared Care Scotland	6,962	-	6,962
The Robertson Trust	-	900	900
	<u>6,962</u>	<u>900</u>	<u>7,862</u>
<b>TOTAL FUNDS</b>	<u>14,300</u>	<u>(1,609)</u>	<u>12,691</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,412	(3,921)	(2,509)
<b>Restricted funds</b>			
The Robertson Trust	11,400	(10,500)	900
Glasgow City Council Community Grant	70,602	(70,602)	-
Area Partnership Grant	7,279	(7,279)	-
Short Care Scotland	12,809	(12,809)	-
Winter Social Wellbeing fund	3,971	(3,971)	-
	<u>106,061</u>	<u>(105,161)</u>	<u>900</u>
<b>TOTAL FUNDS</b>	<u>107,473</u>	<u>(109,082)</u>	<u>(1,609)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	7,338	(7,338)	-
<b>Restricted funds</b>			
Shared Care Scotland	6,962	(6,962)	-
	<u>14,300</u>	<u>(14,300)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>14,300</u>	<u>(14,300)</u>	<u>-</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,194	(10,532)	(7,338)
<b>Restricted funds</b>			
Shared Care Scotland	-	(6,962)	(6,962)
The Robertson Trust	20,400	(20,400)	-
Glasgow City Council Community Grant	141,204	(141,204)	-
Area Partnership Grant	7,279	(7,279)	-
Short Care Scotland	12,809	(12,809)	-
Winter Social Wellbeing fund	3,971	(3,971)	-
	<u>185,663</u>	<u>(192,625)</u>	<u>(6,962)</u>
<b>TOTAL FUNDS</b>	<u>188,857</u>	<u>(203,157)</u>	<u>(14,300)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

# Asra

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

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,782	1,412
<b>Charitable activities</b>		
Grants	79,602	106,061
<b>Total incoming resources</b>	<u>81,384</u>	<u>107,473</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Project worker (including employer's NIC)	13,333	63,864
Rent of premises	1,757	17,689
Insurance	750	358
Telephone	821	-
Postage and stationery	120	-
Sundries	752	1,594
Training costs	-	835
Repairs and maintenance	-	871
Cultural & promotional events	450	7,077
Provision of support services (including travel)	2,325	9,710
Computer & equipments	-	439
Fixtures and fittings	-	2,958
Website and software	-	352
	<u>20,308</u>	<u>105,747</u>
<b>Other</b>		
Donation to Asra SCIO	72,602	2,195
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner's fee	1,165	1,140
<b>Total resources expended</b>	<u>94,075</u>	<u>109,082</u>
<b>Net expenditure</b>	<u>(12,691)</u>	<u>(1,609)</u>

This page does not form part of the statutory financial statements