

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

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

ASRA SCIO

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ASRA SCIO

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

To relieve the needs of the older and disabled people, their carers and families from diverse communities, by providing, or assisting in the provision of facilities, in the interest of social welfare, the provision of recreational facilities, or the Organisation of recreational activities for recreational and other leisure-time occupation in an effort to improve the aforementioned communities' conditions of life. The promotion of religious or racial harmony

ACHIEVEMENTS AND PERFORMANCE

Review of the year

The year 2024-25 has been a year of gradual transition in the provision of activities and support from ASRA to ASRA SCIO. This transition is scheduled to be completed by 31 March 2026.

ASRA SCIO continued providing its versatile service for older and disabled people, their carers and families who suffer inequality and social exclusion due to protected characteristics such as age, disability, race, religion or belief and other social, cultural and language barriers in a culturally sensitive environment.

Daily daycare programmes that included ongoing support and training activities continued to improve the target communities' physical and mental wellbeing and empower them to live informed, inclusive lives.

The service targets people living in Isolation, either suffering or being at potential risk of developing physical and/or mental deterioration, and by offering them need-led support, reduce their Isolation and help them make informed choices for healthy and proactive lifestyles.

The following are some of our achievements:

Outreach and Befriending Service

In addition to a daycare programme, the Project continued to offer limited outreach and befriending services that focused on older and frail people and their carers in Glasgow. The service included visiting older and frail members who were housebound/isolated in their homes and offering one-to-one befriending support, making phone calls on their behalf to arrange appointments, assisting with shopping, and ensuring they were safe in their homes. Furthermore, they were assisted in arranging welfare rights advice if required, and in encouraging and escorting them to participate in various activities at the day centre.

Glasgow Community Fund (GCF) Glasgow City Council

The organisation was awarded funding from the Glasgow Community Fund for three years, 2023-24, 2024-25 and 2025-26, to deliver its ASRA-Caring and Empowering Communities project.

The funding assisted the Project in embracing its key purposes, such as;

The advancement of active citizenship

The promotion of equality and diversity

The advancement of health & wellbeing

The advancement of education and training opportunities

The alleviation of poverty and social exclusion

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Report of the Trustees for the Year Ended 31 March 2025

Providing sustainable community-led support services and a range of activities empowered vulnerable communities to tackle barriers such as language, deprivation, inequality, and Isolation, with increased self-confidence and improved quality of life. It promoted regular access to support, welfare rights, and money advice, enabling them to develop the financial capability and capacity to tackle poverty. By providing a range of leisure and healthcare activities, the Project enhanced people's capacity to take control of their lives, make informed choices for healthy living, and improve their physical and mental wellbeing. The service included access to lifelong learning and training programmes such as IT, languages, adult education, sewing, knitting, and art. It assisted the Project in bringing diverse communities closer together and promoting harmony and respect among individuals and groups from diverse cultures and backgrounds, so that people can share their skills and knowledge, enhance their self-esteem, and become more involved in Glasgow's social, economic and cultural life. The Project continued to deliver outcomes for the GCF and positively impacted health and wellbeing, reducing health inequalities and social Isolation among disadvantaged communities in Glasgow. The feedback received throughout the year was extremely positive. 312 people directly benefited from the ASRA-Caring and Empowering Communities Project's support programme.

The GCF also contributed towards funding staff salaries and activities costs, towards core revenue costs, and towards attracting additional funding by using it as match funding.

The Robertson Trust Fund

The organisation was awarded the Robertson Trust Fund for three years, 2023-26.

The grant helped continue to fund the Welfare Benefits Advisor's salary and sessional costs. The Project completed its second year on 31 March 2025. The provision was directed towards disadvantaged members from minority ethnic communities who experienced poverty and trauma and needed additional support due to linguistic and cultural barriers. The service was provided on a drop-in, first-come, first-served basis, with pre-arranged appointments available for those deemed to require more extended sessions, such as completing applications for Attendance Allowance, Personal Independence Payment, or Universal Credit. The welfare rights advisor was assisted by sessional support for interpreting, as 90 per cent of the service recipients did not have English as their first language. They supported those who needed advice yet were frail, ensuring the members' maximum benefit.

The sessional worker also supported the members who attended to access a range of health and wellbeing activities provided by the organisation, such as yoga and keep-fit classes, and helped them improve their basic computing skills. That helped the members reduce the devastating impact, beyond immediate financial hardship, that poverty can have on their lives. It helped them improve their mental wellbeing and reduce social Isolation.

The service supported members in feeling it was okay to ask for help at any time, and to overcome the stigma of masking physical and emotional pain, and feel stronger and empowered to manage the traumatic experiences they had in their lives.

The service was provided on a drop-in, first-come, first-served basis, with pre-arranged appointments for those deemed to require longer appointments, such as completing applications for attendance allowance, personal independence payment, or universal credits. The welfare rights advisor was assisted by sessional interpreting support, as 90 per cent of service recipients did not have English as their first language. They supported those who needed advice but were frail, ensuring the members' maximum benefit.

The sessional worker also supported the members who were there to access a range of health and wellbeing activities provided by the organisation, such as yoga and keep fit classes, and supported improving their learning of basic computing skills. That helped the members to reduce the

ASRA SCIO

Report of the Trustees for the Year Ended 31 March 2025

devastating impact, over and above the immediate financial hardship that poverty can have on them. It helped them improve their mental wellbeing and reduce social isolation.

The Project dealt with and provided advice and support in response to approximately 282 inquiries during the year. These included universal credit-UC applications (33), pension credit (34), retirement state pension (26), council tax reduction requests (31), housing benefit (17), employment support allowance-ESA (14), Support with mortgage interest (12), Personal Independence Payment-PIP (21), Attendance allowance-AA (8), Housing applications (14), and other miscellaneous matters such as social fund, Carers allowance, passports and ID cards, driving license renewals, visa and naturalisation enquiries and the blue badge applications (78).

In addition to the above, we also contacted the following on behalf of our service users.

NHS - for hospital and mental health appointments, Podiatry and vaccine appointments, and arranging transport service for members who had an operation scheduled. We referred complex and specialised queries to CAB and legal professionals.

Short Breaks Funding - Creative Breaks

The organisation was awarded a Creative Breaks grant (£25618 over the years 2023-24 and 2024-25) to continue offering the project "Happy Breaks" support activities to 23 older adult carers and 23 cared-for during the year. The grant assisted the organisation in funding sessional staff and volunteers, supporting activities for carers and those cared for, and reimbursing part of the running budget. The outcomes of the Project were:

- I Carers and the people they care for will have improved wellbeing
- I Carers will have more opportunities to enjoy a life outside of their caring role
- I Carers will feel better supported to sustain their caring role

The carers and the people they cared for were assisted in completing pre- and post-project delivery questionnaires to ascertain how they felt at the start and end of the Project.

The feedback received was extremely positive and encouraging.

Together with service users, the organisation benefited from creative break funding. The funding and support received from the Short Breaks Fund helped the organisation build/strengthen its managerial skills, knowledge, and capacity. Budget templates and training in financial management helped the Project improve its planning and budgeting capacity. It improved the Project's capacity to recruit, train and supervise staff and volunteers to work with vulnerable people in a multicultural environment.

The organisation consolidated existing partnership work and, through networking, developed new partnership(s) or links.

We are grateful that the short breaks team was aware of the organisation's challenges related to the cost-of-living crisis. The grant awarded included an additional 10% as unrestricted funds to offset the increased cost of living.

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Report of the Trustees for the Year Ended 31 March 2025

Glasgow Community Mental Health and Wellbeing Fund

The Project was awarded £9996 to deliver the Project "Together We Care" during the year 2024-25.

It supported 41 older adults and carers aged 50 to 92 from ME communities in NW Glasgow who are disadvantaged due to health, cultural and linguistic barriers. They were encouraged to participate in 40 weekly meditation/yoga sessions and an interactive cafe to help them improve IT/media skills, reduce Isolation, strengthen community connections, and promote lasting wellbeing benefits. The grant complemented and enhanced the activities supported by the Glasgow Community Fund.

Single / Widow Women's Group

We support the EKTA group of older single women at ASRA, which meets every Friday. A specially tailored programme of activities is organised, including a Yoga class for women and a vegetarian lunch. It provides them with an opportunity to socialise and combat isolation. The group comprises over 50 members.

IT support (face-to-face and virtual)

The provision helped members improve their IT skills and feel connected during the lockdown. It included sending and receiving emails, surfing websites, accessing news in various languages, learning MS Word and Excel, etc. It also helped them build confidence in using technology in their daily lives. In addition, the organisation facilitated IT and social media training sessions that included Facebook, WhatsApp, and downloading multilingual music.

ESOL Support

ESOL classes continued as an ongoing provision and are gender sensitive. A volunteer teacher facilitates women-only classes. 15-20 members participated in this weekly learning activity.

The Project supported diverse community groups by sharing resources and strengthening the collaborative approach. The groups included EKTA (Single Women group from BME Communities), Central and West Integration Network, Hemat Gryfe for Women, West Scotland Regional Equality Council (WSREC), and Age Scotland.

As part of the Project's objectives to bring diverse communities closer and enhance harmony and integration, it organised social and cultural events such as Eid, Baisakhi, Diwali, and Christmas & New Year. The events are pivotal in developing respect and understanding of different cultures and their values, and enhancing mutual respect.

The Project delivered events in collaboration with Age Scotland, such as the Bollywood Screening Memories Event and Dementia Awareness Workshops. The Project also participated in activities organised jointly with Age Scotland, Central & West Integration Network, WSREC and EKTA.

In the end, we would like to offer our sincere thanks to the Glasgow City Council for the Glasgow Communities Fund, Glasgow Health and Social Care Partnership, Inland Revenue, Scottish Council for Voluntary Organisations (SCVO), Age Scotland, The Robertson Trust, Shared Care Scotland and Area Partnerships for their invaluable support.

We offer special thanks to the elected members in Northwest Glasgow, [REDACTED] for their tremendous support throughout the year.

We sincerely thank all our members and service users for their cooperation and courageous participation in various activities during the challenging, uncertain post-pandemic period.

ASRA SCIO

Report of the Trustees for the Year Ended 31 March 2025

All our staff, volunteers and project manager deserve enormous thanks for their tremendous contributions and dedicated efforts in developing the service and assisting the Project in achieving its objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

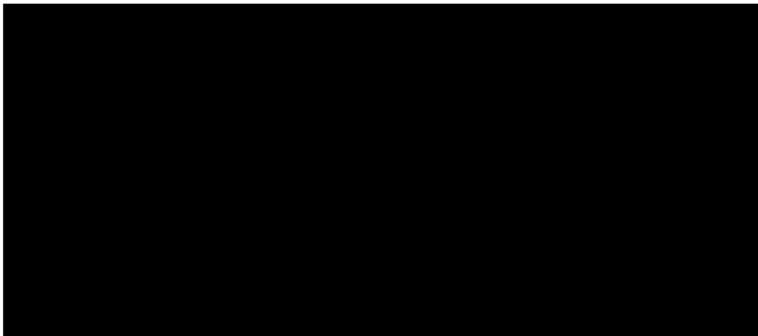
The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity. Application for incorporation as a Scottish Charitable Incorporated Organisation (SCIO) was successfully approved by the Office of the Scottish Charity Regulator (OSCR) on 10 January 2022. OSCR were satisfied that the organisation met the charity test and the legal requirements for being a SCIO, and entered it in the Scottish Charity Register. It is now an incorporated body having charitable status under the Charities and Trustee Investment (Scotland) Act 2005.

The details of our charity's entry in the Register are set out as:

SCIO's registered name: ASRA SCIO
Charity number: SC051481
Date of registration: 10 January 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC051481



Independent Examiner

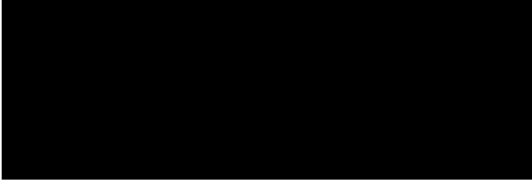


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ASRA SCIO

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

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 SCIO**

Independent examiner's report to the trustees of ASRA SCIO

I report to the charity trustees on my examination of the accounts of ASRA SCIO (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

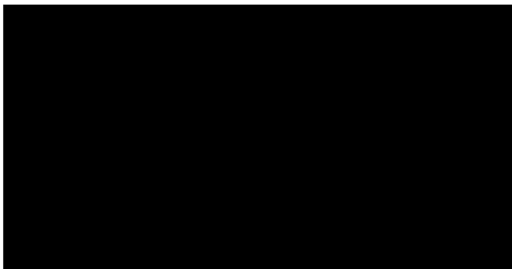
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Institute of Chartered Accountants in England and Wales
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23 December 2025

ASRA SCIO

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		72,602	-	72,602	2,195
Charitable activities					
Grant income		-	-	-	22,805
Investment income	2	727	-	727	5
Total		<u>73,329</u>	<u>-</u>	<u>73,329</u>	<u>25,005</u>
EXPENDITURE ON					
Charitable activities					
Charitable Activities		<u>57,576</u>	<u>22,805</u>	<u>80,381</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		15,753	(22,805)	(7,052)	25,005
RECONCILIATION OF FUNDS					
Total funds brought forward		2,200	22,805	25,005	-
TOTAL FUNDS CARRIED FORWARD		<u>17,953</u>	<u>-</u>	<u>17,953</u>	<u>25,005</u>

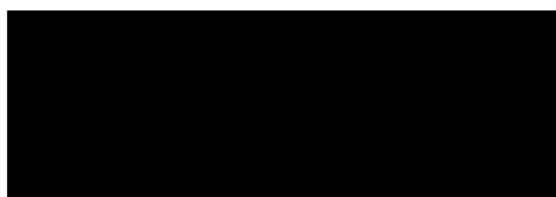
The notes form part of these financial statements

ASRA SCIO

Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	5	306	-	306	-
Cash at bank		17,647	-	17,647	25,005
		<u>17,953</u>	<u>-</u>	<u>17,953</u>	<u>25,005</u>
NET CURRENT ASSETS		<u>17,953</u>	<u>-</u>	<u>17,953</u>	<u>25,005</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,953</u>	<u>-</u>	<u>17,953</u>	<u>25,005</u>
NET ASSETS		<u>17,953</u>	<u>-</u>	<u>17,953</u>	<u>25,005</u>
FUNDS	6				
Unrestricted funds				17,953	2,200
Restricted funds				-	22,805
TOTAL FUNDS				<u>17,953</u>	<u>25,005</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 Act 2011. 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.

Hire purchase and leasing commitments

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

ASRA SCIO

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

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>727</u>	<u>5</u>

3. 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.

4. STAFF COSTS

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

	31.3.25	31.3.24
	5	-
Staff	<u>5</u>	<u>-</u>

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Prepayments and accrued income	<u>306</u>	<u>-</u>

6. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	2,200	15,753	17,953
Restricted funds			
Short Care Scotland	12,809	(12,809)	-
Glasgow Wellbeing Fund	9,996	(9,996)	-
	<u>22,805</u>	<u>(22,805)</u>	<u>-</u>
TOTAL FUNDS	<u>25,005</u>	<u>(7,052)</u>	<u>17,953</u>

ASRA SCIO

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

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,329	(57,576)	15,753
Restricted funds			
Short Care Scotland	-	(12,809)	(12,809)
Glasgow Wellbeing Fund	-	(9,996)	(9,996)
	<u>-</u>	<u>(22,805)</u>	<u>(22,805)</u>
TOTAL FUNDS	<u>73,329</u>	<u>(80,381)</u>	<u>(7,052)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	-	2,200	2,200
Restricted funds			
Short Care Scotland	-	12,809	12,809
Glasgow Wellbeing Fund	-	9,996	9,996
	<u>-</u>	<u>22,805</u>	<u>22,805</u>
TOTAL FUNDS	<u>-</u>	<u>25,005</u>	<u>25,005</u>

ASRA SCIO

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

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,200	-	2,200
Restricted funds			
Short Care Scotland	12,809	-	12,809
Glasgow Wellbeing Fund	9,996	-	9,996
	<u>22,805</u>	<u>-</u>	<u>22,805</u>
TOTAL FUNDS	<u>25,005</u>	<u>-</u>	<u>25,005</u>

7. RELATED PARTY DISCLOSURES

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

ASRA SCIO

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

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	72,602	2,195
Investment income		
Deposit account interest	727	5
Charitable activities		
Grants	-	22,805
Total incoming resources	73,329	25,005
EXPENDITURE		
Charitable activities		
Wages	54,015	-
Other operating leases	12,238	-
Insurance	2,280	-
Telephone	120	-
Postage and stationery	871	-
Sundries	627	-
Memberships and Subscriptions	377	-
Provision of Support Services	4,679	-
Volunteer Expenses	536	-
Classes and Workshops	2,087	-
Repairs and Maintenance	578	-
IT and Software	501	-
Staff training	241	-
	79,150	-
Support costs		
Finance		
Bank charges	31	-
Governance costs		
Independent Examination	1,200	-
Total resources expended	80,381	-
Net (expenditure)/income	(7,052)	25,005

This page does not form part of the statutory financial statements