

**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

<b>Registered charity name</b>	Smethwick Asra Limited
<b>Charity registration number</b>	519620
<b>Company registration number</b>	2173760
<b>Principal office and registered Office</b>	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

<b>Independent Examiner</b>	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**

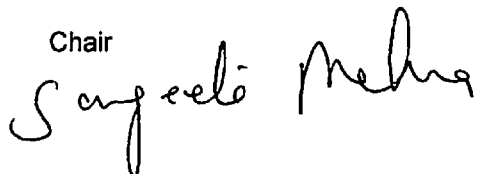
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**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	£	£	£
<b>Income and endowments</b>				
Grants and donations	5	56,777	<b>56,777</b>	1,978
Charitable activities	6	873,294	<b>873,294</b>	973,504
Other trading activities	7	11,800	<b>11,800</b>	20,290
Investment income	8	19	<b>19</b>	17
<b>Total income</b>		<u>941,890</u>	<u><b>941,890</b></u>	<u>995,789</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	861,556	<b>861,556</b>	964,345
<b>Total expenditure</b>		<u>861,556</u>	<u><b>861,556</b></u>	<u>964,345</u>
<b>Net income and net movement in funds</b>		<u>80,334</u>	<u><b>80,334</b></u>	<u>31,444</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		367,529	<b>367,529</b>	336,085
<b>Total funds carried forward</b>		<u>447,863</u>	<u><b>447,863</b></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
		£	£	£
<b>Fixed assets</b>				
Tangible fixed assets	16		245,233	256,025
<b>Current assets</b>				
Debtors	17	196,862		147,248
Cash at bank and in hand		106,996		69,715
		<u>303,858</u>		<u>216,963</u>
<b>Creditors: amounts falling due within one year</b>	18	101,228		105,459
<b>Net current assets</b>			<u>202,630</u>	<u>111,504</u>
<b>Total assets less current liabilities</b>			<u>447,863</u>	<u>367,529</u>
<b>Net assets</b>			<u>447,863</u>	<u>367,529</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>447,863</u>	<u>367,529</u>
<b>Total charity funds</b>	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:

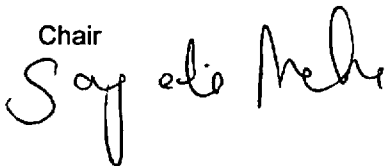
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation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

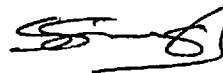
S MEHRA (MRS)

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 £
<b>Cash flows from operating activities</b>		
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>
<b>Cash flows from investing activities</b>		
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>
<b>Cash flows from financing activities</b>		
Government grant income	55,493	-
Net cash from financing activities	<u>55,493</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	<b>37,281</b>	<b>30,382</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>69,715</b>	<b>39,333</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>106,996</u></b>	<b><u>69,715</u></b>

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 £
<b>Grants</b>				
Government grant income	55,493	<b>55,493</b>	–	–
<b>Other donations and legacies</b>				
Sundry income	<u>1,284</u>	<u><b>1,284</b></u>	<u>1,978</u>	<u>1,978</u>
	<u>56,777</u>	<u><b>56,777</b></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><b>873,294</b></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><b>11,800</b></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><b>19</b></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	<b>795,095</b>	858,745	858,745
Support costs	<u>66,461</u>	<u><b>66,461</b></u>	<u>105,600</u>	<u>105,600</u>
	<u>861,556</u>	<u><b>861,556</b></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 £
<b>Cost</b>						
At 1 Apr 2020	397,242	2,000	43,736	–	55,005	497,983
Additions	–	–	1,800	3,458	–	5,258
<b>At 31 Mar 2021</b>	<u>397,242</u>	<u>2,000</u>	<u>45,536</u>	<u>3,458</u>	<u>55,005</u>	<u>503,241</u>
<b>Depreciation</b>						
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
<b>At 31 Mar 2021</b>	<u>170,424</u>	<u>1,500</u>	<u>43,736</u>	<u>850</u>	<u>41,498</u>	<u>258,008</u>
<b>Carrying amount</b>						
<b>At 31 Mar 2021</b>	<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	<b>245,233</b>	256,025
Current assets	300,562	<b>300,562</b>	216,963
Creditors less than 1 year	(97,932)	<b>(97,932)</b>	(105,459)
<b>Net assets</b>	<u>447,863</u>	<u><b>447,863</b></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.**