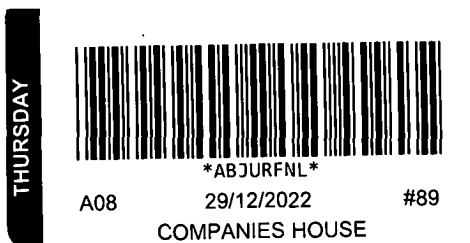


COMPANY REGISTRATION NUMBER: 2173760
CHARITY REGISTRATION NUMBER: 519620

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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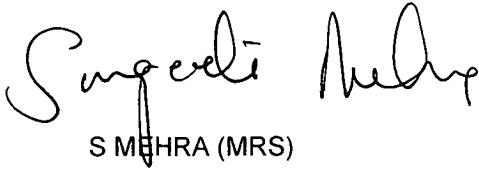
Smethwick Asra Limited

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 funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	5	49,252	1,400
Charitable activities	6	803,407	–
Other trading activities	7	1,080	–
Investment income	8	–	–
Total income		<u>853,739</u>	<u>1,400</u>
Expenditure			
Expenditure on charitable activities	9,10	837,810	–
Total expenditure		<u>837,810</u>	<u>–</u>
Net income and net movement in funds		<u>15,929</u>	<u>1,400</u>
Reconciliation of funds			
Total funds brought forward		447,863	–
Total funds carried forward		<u>463,792</u>	<u>1,400</u>
		<u>447,863</u>	<u>367,529</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	<u>126,919</u>		<u>101,228</u>
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			<u>463,792</u>	<u>447,863</u>
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.

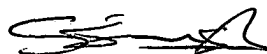
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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.