COMPANY REGISTRATION NUMBER: 2173760
CHARITY REGISTRATION NUMBER: 519620

Smethwick Asra Limited

Company Limited by Guarantee

Financial Statements

31 March 2026

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Financial Statements

Year ended 31 March 2026

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Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2026.

Objectives and activities

1. Charitable Objectives and Public Benefit

The trustees confirm that they have complied with the Charity Commission's guidance on public benefit. The charity's objects include:

- Day care and drop-in services for older people.
- Rental of offices hire of day room and community facilities.
- Provision of community and private social function spaces.
- Provision of Weekend service facilities for Black African churches.
- Delivery of educational, health related, and community development activities.
- Engagement of trained professionals to support community needs.
- Services to parents and young children.
- Delivery of English classes to new arrivals in the country.

All activities undertaken during the year directly further these charitable purposes.

Strategic report

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

Achievements and performance

2. Activities, Outputs and Outcomes

2.1 Care and Support Services

- Delivery of high-quality day-care services.
- Delivery of LA commissioned Domiciliary Support enabling elderly and disabled individuals to remain independent at home.
- Reduction of isolation through structured social and wellbeing activities and group sessions,

2.2 Community Health and Wellbeing

- Expansion of exercise and health related fitness classes.
- Culturally appropriate wellbeing programmes tailored to local Asian communities.
- Strengthened partnerships with NHS and local authority services.
- Delivery of informal learning and community education programmes.

2.3 Social Enterprise and Income Generation

- Facilitation of a children's educational role play village generating £30,000 annual retail income.
- Regular Weekend Room hire generating £18,200 annually.
- Continued development of social enterprise initiatives like the Community HUB including a Care Academy to diversify income streams.

2.4 Communications and Engagement

- Enhanced digital presence through website and social media channels.
- Improved community engagement and feedback mechanisms.
- Increased word of mouth referrals through positive service experiences.

Financial review

3. Financial Review

3.1 Financial Performance

Total income increased from £1,396,859 (2025) to £1,428,697 (2026). Net operating surplus decreased from £74,641 in 2025 to £39,411 in 2026. This is mainly as a result of increases in utility costs and also staffing costs which were impacted by the increase in National Insurance rates. As a primarily 'people-centred' organisation we were particularly hard hit. Significant costs were also incurred in preparation for the planned Community Hub.

3.2 Reserves Policy

Free reserves at year end were £396,317. The trustees consider this level appropriate to ensure operational continuity, manage financial risk and allow for new projects.

3.3 Investment Policy

The charity adopts a prudent investment approach, prioritising capital preservation and ethical considerations.

3.4 Going Concern

The trustees confirm that the charity remains a going concern for the foreseeable future.

Plans for future periods

4. Plans for Future Periods

The charity will continue to:

- Develop a new Community Hub in the next two years to provide Health & Social care, Educational and leisure programmes.
- Establish a Care Academy to provide a formal care qualification, up to level 5 to local young people 18-30.
- Expand high-quality person-centred services.
- Pursue sustainable income generation and ethical investment opportunities.
- Strengthen partnerships with local authorities, NHS bodies, and community organisations.
- Strengthen governance, compliance, and risk management frameworks. Recruit five new Trustees/directors.
- Enhance digital engagement and communication.

Structure, governance and management

Executive Summary

The trustees present their Annual Report and the audited financial statements for the year ended 31 March 2026. The charity has continued to deliver essential health, care, and community services to elderly, disabled, and disadvantaged people across the West Midlands. The organisation remains financially stable, operationally resilient, and strategically focused on delivering public benefit in accordance with its charitable purposes.

5 Structure, Governance and Management

5.1 Legal Status and Governing Document

Smethwick Asra Limited is a charitable company limited by guarantee. It is governed by its Memorandum and Articles of Association. The trustees are also directors for the purposes of the Companies Act 2006. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

5.2 Trustee Recruitment, Appointment and Induction

Trustees are appointed in accordance with the governing document. All new trustees receive an induction covering governance responsibilities, safeguarding, financial oversight, and regulatory compliance.

5.3 Organisational Structure

The board retains overall responsibility for strategic direction, governance, and regulatory compliance. A formal scheme of delegation is in place. The General Manager is responsible for operational management and delivery of key performance indicators.

5.4 Risk Management

The trustees maintain a comprehensive risk register, reviewed quarterly. Key risks relate to financial sustainability, workforce capacity, safeguarding, and regulatory compliance. Mitigations include strengthened internal controls, enhanced reporting, and improved oversight mechanisms.

5.5 Governance Developments

During the year, the charity strengthened its governance and compliance framework through:

- Enhanced oversight of quality, compliance, and risk.
- Increased engagement with internal audit processes.
- Clearer lines of responsibility and escalation.
- Strengthened evidence-based decision making aligned with regulatory requirements.
- Continued commitment to transparency, sustainability, and high-quality service delivery.

Structure, governance and management *(continued)*

6. Trustee and Senior Leadership Changes

- Mr A. Singh and Mr S. Singh resigned as trustees on 7 February 2026.
- Mrs A. Llewellyn appointed on 6 January 2026.
- Mrs E. Syed appointed on 17 December 2025. Subsequently resigned on 18 August 2026.
- Mrs J. Harrison appointed as General Manager. Subsequently resigned on 30 June 2026
- Mr J. Parvez Project Director, retired after 33 years of service and on 2 December 2025 was appointed as a trustee/director (with specific responsibilities including overseeing the relocation of Birmingham Centre, the updating of facilities and the introduction of renewable projects.

The board formally records its appreciation for the contributions of outgoing trustees and senior staff.

Reference and administrative details

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

The trustees

Mrs S Mehra-Chair	
Mr A Singh	(Retired 7 February 2026)
Mr M Salim-Treasurer	
Mr S Singh	(Retired 7 February 2026)
J Parvez	(Appointed 2 December 2025)
AE Llewellyn	(Appointed 6 January 2026)
EH Syed	(Served from 17 December 2025 to 18 August 2026)

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

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts have been prepared in accordance with the accounting policies set out in note 3 to the accounts and comply with the Charity's Memorandum & Articles of Association, the Companies Act 2006 and the provisions of the Statement of Recommended Practice (SORP), applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published in October 2019.

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

Auditors

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

The trustees' annual report and the strategic report were approved on 8 October 2026 and signed on behalf of the board of trustees by:



J PARVEZ

Trustee

Smethwick Asra Limited

Company Limited by Guarantee

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

Year ended 31 March 2026

Opinion

We have audited the financial statements of Smethwick Asra Limited (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the directors/trustees of the charitable company, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's directors/trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its directors/trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



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

9 October 2026

Smethwick Asra Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments				
Donations and legacies	**5**	2,441	**2,441**	496
Charitable activities	**6**	1,380,450	**1,380,450**	1,369,855
Other trading activities	**7**	42,257	**42,257**	19,623
Investment income	**8**	3,549	**3,549**	6,885
Total income		1,428,697	**1,428,697**	1,396,859
Expenditure				
Expenditure on charitable activities	**9,10**	1,389,286	**1,389,286**	1,322,218
Total expenditure		1,389,286	**1,389,286**	1,322,218
Net income and net movement in funds		39,411	**39,411**	74,641
Reconciliation of funds				
Total funds brought forward		686,530	**686,530**	611,889
Total funds carried forward		725,941	**725,941**	686,530

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

Smethwick Asra Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	£	2025 £
Fixed assets				
Tangible fixed assets	**16**		**329,624**	342,294
Current assets				
Debtors	**17**	**98,044**		190,183
Cash at bank and in hand		**448,156**		291,127
		546,200		481,310
Creditors: amounts falling due within one year	**18**	**149,883**		137,074
Net current assets			**396,317**	344,236
Total assets less current liabilities			**725,941**	686,530
Net assets			**725,941**	686,530
Funds of the charity				
Unrestricted funds			**725,941**	686,530
Total charity funds	**20**		**725,941**	686,530

These financial statements were approved by the board of trustees and authorised for issue on 8 October 2026, and are signed on behalf of the board by:

J PARVEZ

Trustee

A LLEWELLYN

Trustee

The notes on pages 15 to 23 form part of these financial statements.

Smethwick Asra Limited

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities		
Net income	**39,411**	74,641
Adjustments for:		
Depreciation of tangible fixed assets	**15,136**	16,948
Loss/(Profit) on disposal of tangible fixed assets	**3,730**	(2,082)
Dividends, interest and rents from investments	**(3,549)**	(6,885)
Interest payable and similar charges	**905**	873
Accrued (income)/expenses	**(31,399)**	16,326
Changes in:		
Trade and other debtors	**131,400**	(62,007)
Trade and other creditors	**4,947**	46,701
Cash generated from operations	**160,581**	84,515
Interest paid	**(905)**	(873)
Net cash from operating activities	**159,676**	83,642
Cash flows from investing activities		
Dividends, interest and rents from investments	**3,549**	6,885
Purchase of tangible assets	**(6,196)**	(30,670)
Proceeds from sale of tangible assets	**-**	3,082
Net cash from/(used in) investing activities	**(2,647)**	(20,703)
Net increase in cash and cash equivalents	**157,029**	62,939
Cash and cash equivalents at beginning of year	**291,127**	228,188
Cash and cash equivalents at end of year	**448,156**	291,127

The notes on pages 15 to 23 form part of these financial statements.

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.

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 £329,624.
- That the service and other debtors, having made allowances for disputes and bad debts are recoverable at the stated carrying value of £54,783.

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.

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.

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.

3. Accounting policies *(continued)*

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 2026 there were 5 members.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations	1,655	**1,655**	–	–
Other donations and legacies				
Sundry income	786	**786**	496	496
	2,441	**2,441**	496	496

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Day and home care services	1,380,450	**1,380,450**	1,369,855	1,369,855

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Letting and licensing	42,257	**42,257**	19,623	19,623

8. Investment income

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Income from cash investments	3,549	**3,549**	6,885	6,885

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Home and day care	1,275,929	–	**1,275,929**
Support costs	113,357	–	**113,357**
	1,389,286	–	**1,389,286**

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

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2026 £**	Total fund 2025 £
Home and day care	1,275,929	80,415	**1,356,344**	1,311,545
Governance costs	–	32,942	**32,942**	10,673
	1,275,929	113,357	**1,389,286**	1,322,218

11. Analysis of support costs

	Care Costs £	**Total 2026 £**	Total 2025 £
Staff costs	80,415	**80,415**	77,835
Finance costs	905	**905**	872
Governance costs	32,037	**32,037**	9,800
	113,357	**113,357**	88,507

12. Net income

Net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	**15,136**	16,948
Loss/(profit) on disposal of tangible fixed assets	**3,730**	(2,082)
Operating lease rentals	**63,892**	64,042

13. Auditors remuneration

	2026 £	2025 £
Fees payable for the audit of the financial statements	**6,800**	6,000

14. Staff costs

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

	2026	2025
	£	£
Wages and salaries	**869,853**	853,133
Social security costs	**74,477**	54,596
Employer contributions to pension plans	**18,670**	25,412
	963,000	933,141

The average head count of employees during the year was 52 (2025: 55). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of management staff	**3**	3
Number of administration and support	**2**	2
Number of care and ancillary staff	**40**	40
	45	45

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

Key Management Personnel

In the opinion of the trustees the key management personnel during the year were the Projects Director and, subsequent to his retirement, the General Manager and the Care Managers. Their total remuneration during the year was £102,527 consisting of £84,656 for short-term compensation and £17,871 for post-employment benefits. Total compensation in 2025 was £99,443.

In addition during 2025 and part of 2026, two deputy directors who were engaged on a self-employed basis, were paid £10,182 (2025: £17,218).

15. Trustee remuneration and expenses

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

16. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Short leasehold property £	**Total £**
Cost						
At 1 Apr 2025	397,242	23,740	31,910	3,458	55,005	**511,355**
Additions	–	4,750	–	1,446	–	**6,196**
Disposals	–	(3,100)	(3,650)	–	(55,005)	**(61,755)**
At 31 Mar 2026	397,242	25,390	28,260	4,904	–	**455,796**
Depreciation						
At 1 Apr 2025	88,984	9,464	12,200	3,408	55,005	**169,061**
Charge for the year	3,178	4,678	7,000	280	–	**15,136**
Disposals	–	(620)	(2,400)	–	(55,005)	**(58,025)**
At 31 Mar 2026	92,162	13,522	16,800	3,688	–	**126,172**
Carrying amount						
At 31 Mar 2026	305,080	11,868	11,460	1,216	–	**329,624**
At 31 Mar 2025	308,258	14,276	19,710	50	–	342,294

17. Debtors

	2026 £	2025 £
Trade debtors	**54,783**	182,607
Prepayments and accrued income	**43,261**	–
Other debtors	**–**	7,576
	98,044	190,183

18. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	**17,927**	(105)
Accruals and deferred income	**28,388**	20,526
Social security and other taxes	**24,217**	29,248
Other creditors	**79,351**	87,405
	149,883	137,074

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 £18,670 (2025: £25,412).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025 £	Income £	Expenditure £	**At 31 March 2026 £**
General funds	686,530	1,428,697	(1,389,286)	**725,941**

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

21. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	329,624	**329,624**
Current assets	546,200	**546,200**
Creditors less than 1 year	(149,883)	**(149,883)**
Net assets	725,941	**725,941**

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

22. Analysis of changes in net debt

	At 1 Apr 2025 £	Cash flows £	**At 31 Mar 2026 £**
Cash at bank and in hand	291,127	157,029	**448,156**

23. Operating lease commitments

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

	2026 £	2025 £
Later than 5 years	**1,392,000**	1,406,500

24. Related parties

During the year the company received £4,000 office rent from Rights and Equality Sandwell (RES). Mrs A Llewellyn a trustee of RES was appointed as a trustee of ASRA on 6 January 2026. Mrs E Syed, an employee but not a trustee of RES was also appointed as a trustee of ASRA on 17 December 2025. She subsequently resigned on 18 August 2026.

ASRA also paid RES £2,940 during the year for them facilitating the delivery of ESOL lessons. ASRA understands that neither Mrs Syed nor Mrs Llewellyn received any personal benefit as a result of this payment.