BANGLADESHI PARENTS AND CARERS ASSOCIATION

England & Wales · Charity number 1082770

Details

Status	Registered
Legal form	Charitable company
Company number	03993557
Registered	2000-10-05
Register	View on the Charity Commission register

Contact

Address	St. Margarets House Settlement 21 Old Ford Road London E2 9PL
Phone	02088807036
Email	info@bpcaonline.org.uk
Website	www.bpcaonline.org.uk

Activities

Objects: THE RELIEF OF PEOPLE WITH DISABILITIES OVER THE AGE OF 18 LIVING IN LONDON, IN PARTICULAR BUT NOT LIMITED TO THOSE WHO ARE OF BANGLADESHI OR ASIAN ORIGIN AND LIVING IN THE LONDON BOROUGH OF TOWER HAMLETS OR IN AN ADJOINING BOROUGH, BY THE PROVISION OF DAY CARE IN THEIR OWN HOME AND/OR RESIDENTIAL CARE AND BY THE PROVISION OF TRAINING, ADVICE AND ASSISTANCE TO THEIR PARENTS AND CARERS.

Activities: A variety of educational, welfare, health care, social and leisure based activities for adults with learning difficulties,A Day Care Centre for People with Learning, Physical and Sensory Disabilities.Providing skills based training in ICT, Life Skills to People with Disabilities

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science, Economic/community Development/employment, Recreation
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** TOWER HAMLETS AND THE SURROUNDING AREA
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£682,424	£676,168	£841,459	33
2024-03-31	£681,436	£674,651	£835,203	30
2023-03-31	£647,299	£668,075	£828,418	30
2022-03-31	£753,977	£681,248	£849,194	35
2021-03-31	£825,153	£590,866	£776,465	31

Trustees

Name	Role	Appointed
Moymona Begum	Chair	2022-09-16
ANTHONY HARDIE		2013-07-29
Farid Uddin Ahmed		2022-09-16
Lillyan Ali Zaman		2024-03-05
Mohammad Iqbal		2025-09-09
Zeeshan Arif Chattha		2024-03-05

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BANGLADESHI PARENTS AND CARERS ASSOCIATION

England & Wales - Charity number 1082770

Accounts

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

for the year ended 31 March 2025

Company Registration Number:03993557

Registered Charity Number: 1082770

Rafique & Co

Chartered Certified Accountants

289 Bethnal Green Road

London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Financial Statements

Year Ended 31 March 2025

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BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2025

Trustees	Mrs Moymona Begum, Chairperson Mr Farid Uddin Ahmed, Deputy Chair Mr Tony Hardie, Treasurer Mr Zeeshan Arif Chattha Mr Akkas Ullah Miah (Resigned on 29/11/2024) Mrs Shaleha Khanam (Resigned on 29/11/2024) Mr Jamal Hussain (Resigned on 09/09/2025) Mrs Lillyan Ali Zaman Miss Ka Wing So Mr Mohammed Iqbal (Appointed on 09/09/2025)
Company Number	03993557
Charity Number	1082770
Registered office	St. Margaret's House 21 Old Ford Road London E2 9PL
Company Secretary	Mr Zeeshan Arif Chattha
Chief executive officer	Mrs Shamimara Choudhury
Independent Examiner	Rafique & Co Chartered Certified Accountants 289 Bethnal Green Road London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2025

The Trustees present their annual report together with the unaudited financial statement of Bangladeshi Parents and Carers Association (hereafter "BPCA" or "the charity") for the period 1 April 2024 to 31 March 2025. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Structure, governance and management

A. Constitution:

The organisation is a company limited by guarantee and a registered charity. Its constitution is logged with the Charity Commission. The Charity is constituted under **amended by special resolution on 11th September 2013** and is a registered charity number 1082770.

B. Method of Appointment or Election of Trustees:

The Trustees formed the Management Committee. The Management Committee may co-opt to serve on the Committee providing always that the number does not exceed one third of the total elected membership of the management Committee. At every Annual General Meeting, one third of those elected at the AGM shall retire from the office. The Management Committee seeks to ensure a good mix of skills from the business, social and voluntary sectors and has an ongoing policy of identifying suitable potential members.

C. Policies Adopted for the Induction and Training of Trustees:

BPCA has a comprehensive Trustees Induction Handbook that includes a Trustees Induction Programme that covers all aspects of responsibilities, policy and procedures.

D. Pay Policy for senior staff:

The pay of the senior management staff is reviewed annually and increased in accordance with market rates.

E. Organisation Structure and Decision Making:

The Management Committee has overall responsibility for the strategic direction, policy and human and financial resources of the organisation. Day-to-day operational management of the charity is delegated by the Management Committee to the CEO, who is responsible for ensuring that the Charity delivers the services specified through its team of staff.

F. Related Party relationships:

Funders and Partners who supported the organisation throughout the whole year are:

Partners:
St. Margaret's House
Tower Hamlets Community Transport
London Borough of Newham
ABC Bookkeeping and Accountancy Ltd
ASK London College
Ellis Whittam
KEW Garden
Valance Community Sports Association Ltd
AFME Group – donation
NCS
Tower Project
Vikings/ GLS
CityTel Telecommunication Limited
Husna Parvin – Art Therapist
Paul Fisher – Consultant
Spare Tyre
Ghyama Arts
Chocolate films
National Lottery
Miles Fraser Circus
Daniel Rose - Juggler Circus
Ability Cycling
Priyanka Chauhan – Dance
Step Change Studios

Funders:
London Borough of Tower Hamlets Tower
London Borough of Newham
London Borough of Hackney

G. Risk Management:

The Board of Trustees has reviewed the major risks to which the Charity is exposed and a further review will be undertaken. Procedures are in place or being established as appropriate to mitigate identified risks. Internal control risks are minimises by the implementation of procedures for authorisation of all transactions and services. Procedures are in place and under review to ensure the health and safety of staff, volunteers, service users and visitors in the office and in relation to data protection and confidentiality. We have a comprehensive health and safety policy that is reviewed and action took regularly. Ellis Whittam provides employment law, HR and health & safety service to BPCA.

Objectives and activities

Bangladeshi Parents and Carers Association (BPCA) is a non-profit making organisation based in the heart of East London. Established in 2000, the charity aims to serve the community by providing centres for charitable purposes to benefit the residents of East London, particularly those in local neighbourhoods. BPCA offers day care services to adults with learning, physical and sensory disabilities.

The charity operates under a spot purchase arrangements with Tower Hamlets, Newham, Hackney and Thurrock. While some services are funded directly by the local authorities, other are financed through direct payments and personal budgets managed either by the primary caregiver or via brokerage. These arrangements affect our income, as BPCA only receives payment when service users activity participate in the services.

BPCA runs two day service centres: the Opal Support Hub in Tower Hamlets, known for its dynamic social and creative workshops, and the Sapphire Support Hub in Newham, which features tailored programmes that emphasise community involvement with two floors tailored for elderly services and for learning disability.

Our services are tailored to meet the evolving needs of service users and are delivered with the highest level of professionalism. BPCA is committed to fostering a learning, working, and social environment that respects the rights and dignity of all its members. Our services and activities are designed to encourage active involvement from individuals with disabilities, as well as their parents, carers, or guardians.

1. Activities Delivered (April 2024 – March 2025)

BPCA delivered an estimated **2,496 activities** across both OPAL and SAPPHIRE services, tailored to meet the diverse needs of our service users. These included:

- 1:1 interactions (252)
- Arts and crafts (236)
- IT sessions (136)
- Sensory activities (252)
- Ghyama Arts sessions (92)
- Music (104)
- Soft play (104)
- Park visits (108)
- Games (252)
- Museum trips (60)
- BP Body MOT (56)
- Open discussions (56)
- Painting (56)
- Indoor sensory sports (56)

- Light indoor sports (44)
- Mosque visits (44)
- Gym sessions (40)
- Outreach (24)
- Shopping trips (88)
- Activity books (100)
- Hand painting (32)

This variety reflects our commitment to holistic, person-centered care and community engagement.

Staffing remained stable throughout the year, with no turnover. A total of 18,524 staffing hours were delivered by 17 support workers, supported by service and deputy managers.

2. Achievements

- Recruitment of a Creative Communications Officer (Feb/March 2025), funded by a £10,000 grant.
- Strengthened governance through the MET Matching Programme, welcoming Mohammed Iqbal as a Trustee.

3. Ghyama Arts Programme – Impact

The Ghyama Arts programme offered inclusive creative experiences, including:

- Theatre workshops (Half Moon Theatre)
- Film-making (Chocolate Films)
- Circus skills (National Circus)

Supported by St Margaret's House and BPCA staff, the programme culminated in three public events at the Opal Support Hub. All sessions were documented and shared via BPCA's YouTube channel, enhancing visibility and community engagement.

Case Study

In Q4, BPCA partnered with SMH to produce a Bollywood film, involving users in every stage—from storyline development to acting and editing. The film premiered both online and in-house, with a red carpet event attended by partners.

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4. Financial Resilience – Fixed Deposit Impact

Interest from BPCA's fixed deposit account was reinvested into our HSBC account, enhancing financial resilience and supporting service delivery.

5. Property Hunt

BPCA explored multiple sites for potential relocation or expansion, reflecting our strategic growth ambitions.

6. Trustee Development – MET Matching

Through the Volunteer Centre Tower Hamlets METs programme, BPCA was matched with Mohammed Iqbal, who joined the Board in September 2025. His appointment has strengthened our governance and brought valuable skills to the organisation.

7. Volunteers Led by Participants

Four service users have taken on volunteer roles within the Centre, supporting:

- Meet-and-greet activities
- Office administration
- IT Room and Kitchen maintenance

This initiative promotes ownership, skill-building, and community inclusion. Plans are in place for further training and mentorship.

8. Compliments and Feedback

Positive feedback was received from service users, particularly regarding the Ghyama film-making sessions. One user expressed a strong desire to participate again.

To improve feedback collection, BPCA has:

- Set up Google Reviews
- Planned a QR code system for compliments and feedback
- Committed to boosting social media presence

Future Plan and Strategy

Our mission is to establish BPCA as a second home for our users by providing high quality services and ensuring complete user satisfaction. We plan to purchase a permanent space for delivering our day care services in Tower Hamlets in the near future. To addressing rising property costs the Trustees have designated £400,000 towards buying a more suitable property. In addition, we aim to raise funds and secure donations to support this goal.

Looking ahead, BPCA is committed to becoming a specialised arts and well-being organisation, leveraging the power of creative expression to enrich the lives of our users. We aspire to integrate arts and well-being programmes into our core services, fostering a supportive and stimulating environment that promotes both physical and mental health.

The Board of Trustees, staff and volunteer at BPCA remain dedicated to providing high quality services in the most effective and efficient way, with optimism for the future of the organisation.

Financial review

A. Going Concern:

After making appropriate enquiries, the trustee have a reasonable expectation that the charity has adequate resources to continue in its operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statement.

B. Reserves policy:

The board of Trustees has examined the charity's reserves in the light of the main risk of the Charity. It has established a policy whereby unrestricted fund not committed or invested in fixed assets held by the held by the Charity should be at least three months expenditure (estimates at 169,500).This acknowledge the financial risk and contractual obligations associated with the employment of staff and contractual requirements relating to premises and equipment.

C. Financial Summary:

BPCA's income mainly has come from three neighbouring borough, Tower Hamlets, Newham and Hackney. We wish to express our gratitude to those who have given us their support and hope that; this will continue and grow in the coming years. As is the case for most voluntary sector organisations, our Charity seeks funding in the context of limited resources being available locally and nationally, with most funding being time-limited and frequently not guaranteed from year to year.

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 assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to Independent Examiner

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 information of which the charity's independent examiner is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

The trustees' annual report and the strategic report were approved on 17th November 2025 and signed on behalf of the board of trustees by:

Mrs Moymona Begum
(Chairperson)

Mr Tony Hardie
(Treasurer)

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company limited by Guarantee)
For the year ended 31 March 2025

Independent examiner's report to the Members of Bangladeshi Parents and Carers Association (the 'charity)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulation 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am require to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity (and its director for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity 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 carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the direction given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the exammination giving me cause to believe:

1. accounting records were not kept in respect of the charity 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 the section 396 of the 2006 Act other than any requirement that the accounts give '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.

Signed: 

Date: 17th November 2025

Mohammad Rafiqul Islam, FCCA
Rafique & Co
Chartered Certified Accountants
289 Bethnal Green Road
London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited By Guarantee)
Statement of Financial Activities incorporating Income and Expenditure Account
For the Year Ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total Funds 2025 £	Total funds 2024 £
INCOME FROM:				
Charitable Activities Income	2	682,117	682,117	681,167
Investment Income	3	171	171	111
Other Income		136	136	158
TOTAL INCOME		682,424	682,424	681,436
EXPENDITURE ON:				
Charitable activities		676,168	676,168	674,651
TOTAL EXPENDITURE		676,168	676,168	674,651
NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISE GAIN AND LOSSES		6,256	6,256	6,785
NET MOVEMENT IN FUNDS		6,256	6,256	6,785
RECONCILIATION OF FUNDS:				
Total funds brought forward		835,203	835,203	828,418
TOTAL FUNDS CARRIED FORWARD		841,459	841,459	835,203

The notes on pages 13 to 20 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Statement of Financial Position as at 31 March 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	9	57,814		73,669	
			57,814		73,669
CURRENT ASSETS					
Debtors	10	113,815		82,181	
Cash at bank and in hand		701,543		695,430	
		815,358		777,611	
CREDITORS: amounts falling due within one year	11	(31,713)		(16,077)	
NET CURRENT ASSETS			783,645		761,534
NET ASSETS			841,459		835,203
CHARITY FUNDS					
Unrestricted Funds	12		841,459		835,203
TOTAL FUND			841,459		835,203

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Acct 2006 relating to small companies.

The member has not require the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

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

Approved by the Board of Trustees on ...17th..... November 2025 and signed on its behalf by:

Mrs Moymona Begum
(Chairperson)

Mr Tony Hardie
(Treasurer)

The notes on pages 13 to 20 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operation activities			
Net cash (used in)/provided by operating activities	14	48,642	27,757
Cash flow from investing activities			
Purchase of tangible fixed assets			
Net cash after investing activities		**48,642**	**27,757**
Change in cash and cash equivalents in the year		**48,642**	**27,757**
Cash and cash equivalent brought forward		614,605	586,848
Cash and cash equivalent carried forward	15	**663,247**	**614,605**

The notes on pages 13 to 20 form part of these accounts.

1. ACCOUNTING POLICIES

1.1 *Basis of preparation of financial statements*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bangladeshi Parents and Carers Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity prepares its financial statements in sterling, the functional currency of the Charity, and amounts are rounded to the nearest £.

1.2 *Company status*

The Charity is a company limited by guarantee.The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 *Income*

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and amount of income receivable can be measures reliably.

Donated service or facilities are recognised when the Charity has control over the item, any condition associated with the donated item have been met, the receipts of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably.

On receipts, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the market; a corresponding amount is then recognised in expenditure in the period of receipts.

1.4 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directed to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include costs of overall management of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1 . ACCOUNTING POLICIES (continued)

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs incurred on the Charity's educational operations, including support costs and cost relating to the governance of the Charity's apportioned to the charitable activities.

1.5 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for the impairment of a fixed assets is carried out if events or changes in circumstances indicate that the carrying value of any fixed assets may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost,net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected lives on the following bases:

Short-term leasehold property	5% straight line
Fixture and fittings	20% straight line

1.6 Interest receivable

Interest on funds held on deposit account is included when receivables and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similiar account.

1.9 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 . ACCOUNTING POLICIES (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event,it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount if has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimates of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Pensions

The charity operates a defined pension scheme and the pension charge represents the amounts payable by the Charity to the funds in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2 . INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Day centre - fees	682,117	682,117	681,167
	682,117	**682,117**	**681,167**

3 . Investment Income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	171	171	111
	171	**171**	**111**

4. DIRECT COST

	Day centre 2025 £	Total 2025 £	Total 2024 £
Rent	86,380	86,380	69,899
Cleaning	2,888	2,888	2,705
Event cost	4,369	4,369	2,309
Travel and transport	21,611	21,611	53,295
Repair and maintenance	2,414	2,414	2,747
Telephone, fax and internet	2,327	2,327	2,311
Printing,postage and office supplies	3,860	3,860	3,094
Sundry expense	404	404	319
Wages and salaries	353,349	353,349	355,616
National insurance	18,064	18,064	17,224
Pension cost	2,180	2,180	1,816
Depreciation	15,854	15,854	15,854
Recruitment Expense	385	385	474
	514,085	**514,085**	**527,663**

5. SUPPORT COSTS

	Governance £	Day centre £	Total 2025 £	Total 2024 £
Telephone, fax and Internet	-	582	582	578
Printing, postage and office supplies	-	965	965	774
Insurance	-	3,734	3,734	4,267
Payroll services and bookkeeping	-	10,800	10,800	9,800
Accountancy fee	1,200	-	1,200	1,200
Legal and professional fees	10,455	-	10,455	6,050
Bank Charges	-	615	615	466
Independent Examination fees	2,300	-	2,300	2,300
Wages and salaries	13,174	106,674	119,848	111,039
National insurance	461	11,123	11,584	10,514
	27,590	**134,493**	**162,083**	**146,988**
Total Charitable Expenditure	**27,590**	**648,578**	**676,168**	**674,651**

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned by the charity	15,854	15,854
	15,854	**15,854**

During the year, no Trustees received any remuneration (2024-£NIL)
During the year, no Trustees received any benefits in kind (2024-£NIL)
During the year, no Trustees received any reimbursement of expenses (2024-£NIL)

7. INDEPENDENT EXAMINERS' FEE

The Independent Examiners' fees amount to £3,500 (2024- £3,500), and other services to the value of -NIL (2024- NIL).

8. STAFF COSTS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	473,197	466,655
Social security costs	29,648	27,738
Other pension costs	2,180	1,816
	505,025	**496,209**

The average number of persons employed by the Charity during the year was as follows:

	2025	2024
	No.	No.
Administration	5	5
Direct	28	25
	33	**30**

During the year Mrs Shamimara Choudhury, Chief Executive Officer received remuneration amounting to £68,930.Total remuneration and benefits (including employer's NIC contributions) paid in respect of key management during the year total £236,514 (2024 £218,250).Due to reduction of direct staff 50% of the hours worked by the key management were directly attributable to charitable activities.

9. Tangible fixed assets

	Short-term Leasehold Property	Fixture and fittings	Total
	£	£	£
Cost			
At 1st April 2024	288,023	52,178	340,201
As at 31March 2025	288,023	52,178	340,201
Depreciation			
At 1st April 2024	218,720	47,813	266,533
Charge for the Period	14,400	1,454	15,854
As at 31March 2025	233,120	49,267	282,387
Net book value			
At 31 March 2025	**54,903**	**2,911**	**57,814**
At 31 March 2024	**69,303**	**4,366**	**73,669**

10. DEBTORS

	2025	2024
	£	£
Trade Debtors	112,334	70,166
Prepayments and accrued income	1,481	12,016
	113,815	**82,182**

11. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	27,507	11,832
Other taxes and social security costs	-	39
Other creditors	706	706
Accruals and deferred income	3,500	3,500
	31,713	**16,077**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 01 April 2024	Income	Expenditure	Balance at 31 March 2025
	£	£	£	£
Unrestricted funds				
General Funds	**835,203**	**682,424**	**(676,168)**	**841,459**

12 . STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 01 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	828,418	681,436	(674,651)	835,203
Total funds	**828,418**	**681,436**	**674,651**	**835,203**

13 . ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	57,814	57,814
Current assets	815,358	815358
Creditors due within one year	(31,713)	(31,713)
	841,459	**841,459**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	73,669	73,669
Current assets	777,611	777,611
Creditors due within one year	(16,077)	(16,077)
	835,203	**835,203**

14 . RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net of income for the year (as per Statement of Financial Activities)	6,256	6,785
Adjustment for:		
Depreciation charges and loss on disposal	15,854	15,853
(Increase)/decrease in debtors	42,168	(2,105)
(Increase)/decrease in creditors	(15,636)	7,224
Net cash (used in)/provided by operating activities	**48,642**	**27,757**

15 . ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash and cash equivalent	663,247	614,605
	663,247	**614,605**

16 . PENSION COMMITMENTS

The Charity operates a defined pension scheme.The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund amounted to £2,180 (2024 - £1,815).Contributions totalling £0 (2024 - £39) were payable to the fund at the balance sheet date and are included in creditors.

17 . RELATED PARTY TRANSACTIONS

Other than elsewhere disclosed in these financial statements, there were no transactions with related parties in either the current or prior year that require disclosure.

18 . POST BALANCE SHEET EVENTS

There are no evidence of significant post balance sheet event or material uncertainly which may require disclosure in the financial statements.

BANGLADESHI PARENTS AND CARERS ASSOCIATION

England & Wales - Charity number 1082770

Accounts

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

for the year ended 31 March 2024

Company Registration Number:03993557

Registered Charity Number: 1082770

Rafique & Co

Chartered Certified Accountants

289 Bethnal Green Road

London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Financial Statements

Year Ended 31 March 2024

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BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2024

Trustees	Mrs Moymona Begum, Chairperson Mr Farid Uddin Ahmed, Deputy Chair Mr Tony Hardie, Treasurer Mr Zeeshan Arif Chattha Mr Akkas Ullah Miah Mrs Shaleha Khanam Mr Jamal Hussain Mrs Lillyan Ali Zaman Miss Ka Wing So
Company Number	03993557
Charity Number	1082770
Registered office	St. Margaret's House 21 Old Ford Road London E2 9PL
Company Secretary	Mr Zeeshan Arif Chattha
Chief executive officer	Mrs Shamimara Choudhury
Independent Examiner	Rafique & Co Chartered Certified Accountants 289 Bethnal Green Road London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2024

The Trustees present their annual report together with the unaudited financial statement of Bangladeshi Parents and Carers Association (hereafter "BPCA" or "the charity") for the period 1 April 2023 to 31 March 2024. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Structure, governance and management

A. Constitution:

The organisation is a company limited by guarantee and a registered charity. Its constitution is logged with the Charity Commission. The Charity is constituted under **amended by special resolution on 11th September 2013** and is a registered charity number 1082770.

B. Method of Appointment or Election of Trustees:

The Trustees formed the Management Committee. The Management Committee may co-opt to serve on the Committee providing always that the number does not exceed one third of the total elected membership of the management Committee. At every Annual General Meeting, one third of those elected at the AGM shall retire from the office. The Management Committee seeks to ensure a good mix of skills from the business, social and voluntary sectors and has an ongoing policy of identifying suitable potential members.

C. Policies Adopted for the Induction and Training of Trustees:

BPCA has a comprehensive Trustees Induction Handbook that includes a Trustees Induction Programme that covers all aspects of responsibilities, policy and procedures.

D. Pay Policy for senior staff:

The pay of the senior management staff is reviewed annually and increased in accordance with market rates.

E. Organisation Structure and Decision Making:

The Management Committee has overall responsibility for the strategic direction, policy and human and financial resources of the organisation. Day-to-day operational management of the charity is delegated by the Management Committee to the CEO, who is responsible for ensuring that the Charity delivers the services specified through its team of staff.

F. Related Party relationships:

Funders and Partners who supported the organisation throughout the whole year are:

Partners:
St. Margaret's House
Tower Hamlets Community Transport
London Borough of Newham
ABC Bookkeeping and Accountancy Ltd
ASK London College
Ellis Whittam
KEW Garden
Valance Community Sports Association Ltd
AFME Group – donation
NCS
Tower Project
Vikings/ GLS
CityTel Telecommunication Limited
Husna Parvin – Art Therapist
Paul Fisher – Consultant
Spare Tyre
Ghyama Arts
Chocolate films
National Lottery
Miles Fraser Circus
Daniel Rose - Juggler Circus
Ability Cycling
Priyanka Chauhan – Dance
Step Change Studios

Funders:
London Borough of Tower Hamlets Tower
London Borough of Newham
London Borough of Hackney

G. Risk Management:

The Board of Trustees has reviewed the major risks to which the Charity is exposed and a further review will be undertaken. Procedures are in place or being established as appropriate to mitigate identified risks. Internal control risks are minimises by the implementation of procedures for authorisation of all transactions and services. Procedures are in place and under review to ensure the health and safety of staff, volunteers, service users and visitors in the office and in relation to data protection and confidentiality. We have a comprehensive health and safety policy that is reviewed and action took regularly. Ellis Whittam provides employment law, HR and health & safety service to BPCA.

Objectives and activities

Bangladeshi Parents and Carers Association (BPCA) is a non-profit making organisation based in the heart of East London. Established in 2000, the charity aims to serve the community by providing centres for charitable purposes to benefit the residents of East London, particularly those in local neighbourhoods. BPCA offers day care services to adults with learning, physical and sensory disabilities.

The charity operates under a spot purchase arrangements with Tower Hamlets, Newham, Hackney and Thurrock. While some services are funded directly by the local authorities, other are financed through direct payments and personal budgets managed either by the primary caregiver or via brokerage. These arrangements affect our income, as BPCA only receives payment when service users activity participate in the services.

BPCA runs two day service centres: the Opal Support Hub in Tower Hamlets, known for its dynamic social and creative workshops, and the Sapphire Support Hub in Newham, which features tailored programmes that emphasise community involvement with two floors tailored for elderly services and for learning disability.

Our services are tailored to meet the evolving needs of service users and are delivered with the highest level of professionalism. BPCA is committed to fostering a learning, working, and social environment that respects the rights and dignity of all its members. Our services and activities are designed to encourage active involvement from individuals with disabilities, as well as their parents, carers, or guardians.

Achievements and Performance

Awards

The year 2023 was an exceptional year for BPCA, during which we received two prestigious awards. We were honoured with the Best Day Opportunities Experience at the CPV NEL Care Award 2023 on 5th October 2023. This award reflects our commitment to delivering outstanding care and services to our users.

We also received the Building Bridges Award at the Tower Hamlets Together Staff Integrated Care Awards in December 2023.This award recognises teams or individuals who demonstrate collaborative across services and organisations to meet the changing needs of the population or workforce.

Transport Transition

This year, we successfully transitioned all service users at the Opal Support Hub from **GETT (Black Taxi), UBER and minibus** services to Tower Hamlets Transport. This significant achievement required extensive team work dedication, site visits, risk assessments, the creation of a new timetable and

collaboration with homecare providers, social workers, care staff and families. We extend our gratitude to the Tower Hamlets Commissioning Teams, CLDS, Tower Hamlets Transport, BPCA staff, families and care agencies for their vital contributions to making this transition a success.

Future Plan and Strategy

Our mission is to establish BPCA as a second home for our users by providing high quality services and ensuring complete user satisfaction. We plan to purchase a permanent space for delivering our day care services in Tower Hamlets in the near future. To addressing rising property costs, the Trustee have designated £400,000 towards buying a more suitable property. In addition, we aim to raise funds and secure donations to support this goal.

Looking ahead, BPCA is committed to becoming a specialised arts and well-being organisation, leveraging the power of creative expression to enrich the lives of our users. We aspire to integrate arts and well-being programmes into our core services, fostering a supportive and stimulating environment that promotes both physical and mental health.

The Board of Trustees, staff and volunteer at BPCA remain dedicated to providing high quality services in the most effective and efficient way, with optimism for the future of the organisation.

Financial review

A. Going Concern:

After making appropriate enquiries, the trustee have a reasonable expectation that the charity has adequate resources to continue in its operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statement.

B. Reserves policy:

The board of Trustees has examined the charity's reserves in the light of the main risk of the Charity. It has established a policy whereby unrestricted fund not committed or invested in fixed assets held by the Charity should be at least three months of expenditure (estimates at 168,600). This acknowledge the financial risk and contractual obligation associated with the employment of staff and contractual requirements relating to premises and equipment.

C. Financial Summary:

BPCA's income mainly has come from three neighbouring borough, Tower Hamlets, Newham and Hackney. We wish to express our gratitude to those who have given us their support and hope that; this will continue and grow in the coming years. As is the case for most voluntary sector organisations, our Charity seeks funding in the context of limited resources being available locally and nationally, with most funding being time-limited and frequently not guaranteed from year to year

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 assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to Independent Examiner

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 information of which the charity's independent examiner is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

The trustees' annual report and the strategic report were approved on ....26....November 2024 and signed on behalf of the board of trustees by:

Mrs Moymona Begum
(Chairperson)

Mr Tony Hardie
(Treasurer)

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company limited by Guarantee)
For the year ended 31 March 2024

Independent examiner's report to the Members of Bangladeshi Parents and Carers Association (the 'charity)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulation 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am require to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity (and its director for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity 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 carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the direction given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the exammination giving me cause to believe:

1. accounting records were not kept in respect of the charity 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 the section 396 of the 2006 Act other than any requirement that the accounts give '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.

Signed: Date: 26 November 2024

Mohammad Rafiqul Islam, FCCA
Rafique & Co
Chartered Certified Accountants
289 Bethnal Green Road
London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited By Guarantee)
Statement of Financial Activities incorporating Income and Expenditure Account
For the Year Ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Total Funds 2024 £	Total funds 2023 £
INCOME FROM:				
Charitable Activities Income	2	681,167	681,167	647,106
Investment Income	3	111	111	25
Other Income		158	158	168
TOTAL INCOME		681,436	681,436	647,299
EXPENDITURE ON:				
Charitable activities		674,651	674,651	668,075
TOTAL EXPENDITURE		674,651	674,651	668,075
NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISE GAIN AND LOSSES		6,785	6,785	(20,776)
NET MOVEMENT IN FUNDS		6,785	6,785	(20,776)
RECONCILIATION OF FUNDS:				
Total funds brought forward		828,418	828,418	849,194
TOTAL FUNDS CARRIED FORWARD		835,203	835,203	828,418

The notes on pages 12 to 19 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Statement of Financial Position as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9	73,669		89,522	
			73,669		89,522
CURRENT ASSETS					
Debtors	10	82,181		80,076	
Cash at bank and in hand		695,430		682,121	
		777,611		762,197	
CREDITORS: amounts falling due within one year	11	(16,077)		(23,301)	
NET CURRENT ASSETS			761,534		738,896
NET ASSETS			835,203		828,418
CHARITY FUNDS					
Unrestricted Funds	12		835,203		828,418
TOTAL FUND			835,203		828,418

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Acct 2006 relating to small companies.

The member has not require the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

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

Approved by the Board of Trustees on ....21..... November 2024 and signed on its behalf by:

Mrs Moymona Begum
(Chairperson)

Mr Tony Hardie
(Treasurer)

The notes on pages 12 to 19 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATIONS
(A Company Limited by Guarantee)
Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operation activities			
Net cash (used in)/provided by operating activities	14	27,757	(85,908)
Cash flow from investing activities			
Purchase of tangible fixed assets			(1,301)
Net cash after investing activities		**27,757**	**(87,209)**
Change in cash and cash equivalents in the year		**27,757**	**(87,209)**
Cash and cash equivalent brought forward		586,848	674,057
Cash and cash equivalent carried forward	15	**614,605**	**586,848**

The notes on pages 12 to 19 form part of these accounts.

1. ACCOUNTING POLICIES

1.1 *Basis of preparation of financial statements*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bangladeshi Parents and Carers Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity prepares its financial statements in sterling, the functional currency of the Charity, and amounts are rounded to the nearest £.

1.2 *Company status*

The Charity is a company limited by guarantee.The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 *Income*

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and amount of income receivable can be measures reliably.

Donated service or facilities are recognised when the Charity has control over the item, any condition associated with the donated item have been met, the receipts of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably.

On receipts, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the market; a corresponding amount is then recognised in expenditure in the period of receipts.

1.4 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directed to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include costs of overall management of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1 . ACCOUNTING POLICIES (continued)

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs incurred on the Charity's educational operations, including support costs and cost relating to the governance of the Charity's apportioned to the charitable activities.

1.5 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for the impairment of a fixed assets is carried out if events or changes in circumstances indicate that the carrying value of any fixed assets may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost,net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected lives on the following bases:

Short-term leasehold property	5% straight line
Fixture and fittings	20% straight line

1.6 Interest receivable

Interest on funds held on deposit account is included when receivables and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similiar account.

1.9 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1. ACCOUNTING POLICIES (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event,it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount if has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimates of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Pensions

The charity operates a defined pension scheme and the pension charge represents the amounts payable by the Charity to the funds in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Day centre - fees	681,167	681,167	647,106
	681,167	**681,167**	**647,106**

3. Investment Income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	111	111	25
	111	111	25

4. DIRECT COST

	Day centre 2024 £	Total 2024 £	Total 2023 £
Rent	69,899	69,899	81,453
Cleaning	2,705	2,705	1,438
Event cost	2,309	2,309	1,671
Travel and transport	53,295	53,295	72,736
Repair and maintenance	2,747	2,747	3,120
Telephone, fax and internet	2,311	2,311	2,284
Printing,postage and office supplies	3,094	3,094	4,726
Equipment hire	-	-	745
Sundry expense	319	319	55
Wages and salaries	355,616	355,616	339,934
National insurance	17,224	17,224	21,729
Pension cost	1,816	1,816	1,889
Depreciation	15,854	15,854	15,854
Profit on sale of motor vehicle	-	-	(19,999)
Recruitment Expense	474	474	412
	527,663	**527,663**	**528,047**

5. SUPPORT COSTS

	Governance £	Day centre £	Total 2024 £	Total 2023 £
Telephone, fax and Internet	-	578	578	571
Printing, postage and office supplies	-	774	774	1,181
Insurance	-	4,267	4,267	1,946
Payroll services and bookkeeping	-	9,800	9,800	9,600
Accountancy fee	1,200	-	1,200	1,200
Legal and professional fees	6,050	-	6,050	7,498
Bank Charges	-	466	466	494
Independent Examination fees	2,300	-	2,300	2,300
Wages and salaries	12,428	98,611	111,039	104,662
National insurance	460	10,054	10,514	10,576
	22,438	**124,550**	**146,988**	**140,028**
Total Charitable Expenditure	**22,438**	**652,213**	**674,651**	**668,075**

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets		
- owned by the charity	15,854	15,854
- (Profit)/loss on sale of fixed asset	-	(19,999)
	15,854	**(4,145)**

During the year, no Trustees received any remuneration (2023-£NIL)
During the year, no Trustees received any benefits in kind (2023-£NIL)
During the year, no Trustees received any reimbursement of expenses (2023-£NIL)

7. INDEPENDENT EXAMINERS' FEE

The Independent Examiners' fees amount to £3,500 (2023- £3,500), and other services to the value of -NIL (2023- NIL).

8. STAFF COSTS

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	466,655	444,596
Social security costs	27,738	32,305
Other pension costs	1,816	1,889
	496,209	**478,790**

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Administration	5	5
Direct	25	27
	30	**32**

During the year Mrs Shamimara Choudhury, Chief Executive Officer received remuneration amounting to £65,028.Total remuneration and benefits (including employer's NIC contributions) paid in respect of key management during the year total £218,250 (2023 £206,024).Due to reduction of direct staff 50% of the hours worked by the key management were directly attributable to charitable activities.

9. Tangible fixed assets

	Short-term Leasehold Property	Fixture and fittings	Total
	£	£	£
Cost			
At 1st April 2023	288,023	52,178	340,201
As at 31March 2024	288,023	52,178	340,201
Depreciation			
At 1st April 2023	204,320	46,358	250,678
Charge for the Period	14,400	1,454	15,854
As at 31March 2024	218,720	47,812	266,532
Net book value			
At 31 March 2024	**69,303**	**4,366**	**73,669**
At 31 March 2023	83,703	5,819	89,522

10. DEBTORS

	2024	2023
	£	£
Trade Debtors	70,166	78,595
Prepayments and accrued income	12,015	1,481
	82,181	**80,076**

11. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	11,832	14,844
Other taxes and social security costs	39	4,251
Other creditors	706	706
Accruals and deferred income	3,500	3,500
	16,077	**23,301**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 01 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
Unrestricted funds				
General Funds	**828,418**	**681,436**	**(674,651)**	**835,203**

12 . STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 01 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	849,194	647,299	(668,075)	828,418
Total funds	**849,194**	**647,299**	**668,075**	**828,418**

13 . ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	73,669	73,669
Current assets	777,611	777611
Creditors due within one year	(16,077)	(16,077)
	835,203	**835,203**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	89,521	89,521
Current assets	762,197	762,197
Creditors due within one year	(23,301)	(23,301)
	828,417	**828,417**

14 . RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net of income for the year (as per Statement of Financial Activities)	6,785	(20,776)
Adjustment for:		
Depreciation charges and loss on disposal	15,854	(4,145)
(Increase)/decrease in debtors	(2,105)	(66,724)
(Increase)/decrease in creditors	7,224	5,737
Net cash (used in)/provided by operating activities	27,757	(85,908)

15 . ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash and cash equivalent	614,605	586,848
	614,605	**586,848**

16 . PENSION COMMITMENTS

The Charity operates a defined pension scheme.The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund amounted to £1,815 (2023 - £1,889).Contributions totalling £39 (2023 - £14) were payable to the fund at the balance sheet date and are included in creditors.

17 . RELATED PARTY TRANSACTIONS

Other than elsewhere disclosed in these financial statements, there were no transactions with related parties in either the current or prior year that require disclosure.

18 . POST BALANCE SHEET EVENTS

There are no evidence of significant post balance sheet event or material uncertainly which may require disclosure in the financial statements.

BANGLADESHI PARENTS AND CARERS ASSOCIATION

England & Wales - Charity number 1082770

Accounts

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Trustees' Report and Financial Statements
for the year ended 31 March 2023

Company Registration Number:03993557
Registered Charity Number: 1082770

Rafique & Co
Chartered Certified Accountants
289 Bethnal Green Road
London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Finalcial Statements

Year Ended 31 March 2023

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BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2023

Trustees	Mr Tony Hardie, Acting Chairman	
	Mr Akkas Ullah Miah	
	Mrs Shaleha Khanam	
	Mr Anwar Ali	Resigned on 16/09/2022
	Mr Abdul Bari,Treasurer	Resigned on 15/08/2023
	Mr Farid Uddin Ahmed	Appointed on 16/09/2022
	Mrs Moymona Begum	Appointed on 16/09/2022
	Ka Wing So	Appointed on 16/09/2022
Company Number	03993557	
Charity Number	1082770	
Registered office	St. Margaret's House 21 Old Ford Road London E2 9PL	
Company secretary	Mrs Shaleha Khanam	
Chief executive officer	Mrs Shamimara Choudhury	
Independent Examiner	Rafique & Co Chartered Certified Accountants 289 Bethnal Green Road London E2 6AH	

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2023

The Trustees present their annual report together with the unaudited financial statement of Bangladeshi Parents and Carers Association (hereafter "BPCA" or "the charity") for the period 1 April 2022 to 31 March 2023. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Structure, governance and management

A. Constitution:

The organisation is a company limited by guarantee and a registered charity. Its constitution is logged with the Charity Commission. The Charity is constituted under **amended by special resolution on 11th September 2013** and is a registered charity number 1082770.

B. Method of Appointment or Election of Trustees:

The Trustees formed the Management Committee. The Management Committee may co-opt to serve on the Committee providing always that the number does not exceed one third of the total elected membership of the management Committee. At every Annual General Meeting, one third of those elected at the AGM shall retire from the office. The Management Committee seeks to ensure a good mix of skills from the business, social and voluntary sectors and has an ongoing policy of identifying suitable potential members.

C. Policies Adopted for the Induction and Training of Trustees:

BPCA has a comprehensive Trustees Induction Handbook that includes a Trustees Induction Programme that covers all aspects of responsibilities, policy and procedures.

D. Pay Policy for senior staff:

The pay of the senior management staff is reviewed annually and increased in accordance with market rates.

E. Organisation Structure and Decision Making:

The Management Committee has overall responsibility for the strategic direction, policy and human and financial resources of the organisation. Day-to-day operational management of the charity is delegated by the Management Committee to the CEO, who is responsible for ensuring that the Charity delivers the services specified through its team of staff.

F. Related Party relationships:

Funders and Partners who supported the organisation throughout the whole year are:

Partners:
St. Margaret's House
Tower Hamlets Community Transport
London Borough of Newham
ABC Bookkeeping and Accountancy Ltd
ASK London College
Ellis Whittam
KEW Garden
Valance Community Sports Association Ltd
AFME Group – donation
NCS
Tower Project
Vikings/ GLS
CityTel Telecommunication Limited
Husna Parvin – Art Therapist
Paul Fisher – Consultant
Spare Tyre
Ghyama Arts
Chocolate films
National Lottery
Miles Fraser Circus
Daniel Rose - Juggler Circus
Ability Cycling
Priyanka Chauhan – Dance
Step Change Studios

Funders:
London Borough of Tower Hamlets Tower
London Borough of Newham
London Borough of Hackney
London Mayors Community Risk Fund
Lottery Community Fund
London Community Response Fund

G. Risk Management:

The Board of Trustees has reviewed the major risks to which the Charity is exposed and a further review will be undertaken. Procedures are in place or being established as appropriate to mitigate identified risks. Internal control risks are minimises by the implementation of procedures for authorisation of all transactions and services. Procedures are in place and under review to ensure the health and safety of staff, volunteers, service users and visitors in the office and in relation to data protection and confidentiality. We have a comprehensive health and safety policy that is reviewed and action took regularly. Ellis Whittam provides employment law, HR and health & safety service to BPCA.

Objectives and activities

Bangladeshi Parents and Carers Association was formed in 1998 and is a special voluntary organisation working with people with multiple disabilities. A Humble beginning with Bangladeshi families led project working in the London Borough of Tower Hamlets, which now provides day care facilities for dependency user. Today BPCA has become one of the largest day care centre in the voluntary sector in Tower Hamlets, with second day care centre opened (2013) in Newham.

Our social care activities continue to make BPCA a vibrant, meaningful and fun-filled day centre where our service users have shown great progression in their personal development. The comments from users illustrate positive outcomes that our work produces and there can be no greater reward for our staff and partners than knowing that we are helping to improve people's lives. Activities such as green fingers – Horticulture has helped users to learn more about plants growing process from seeds.

The objects of the Charity is the provision of day care centre or centres for the relief of people with disabilities over the age of 18 living in London. Particularly, not limited to any ethnicity or background, by the provision of day care, homecare and/or outreach in the community, and by the provision of advice and assistance to their parents and carers.

Aim:

BPCA aim to provide culturally appropriate day care service for people with Learning, Physical and Sensory disabilities along with a variety of educational, social and leisure activities.

Strategic report

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

Project Update and Plan for Future:

The charity operates under a spot purchase arrangement with Tower Hamlets, Newham and Hackney council. While certain services are funded directly by the local authority, others are financed through direct payments and personal budgets, which are overseen either by the primary caregiver or through brokerage. These modifications impact our income, as BPCA only receives payment when service users actively participate in the service.

Project Update:

BPCA provides services from two different service centre, one at the Opal Support Hub in Tower Hamlets and the other at the Sapphire Support Hub in Newham.

We have demonstrated resilience during and after the challenging period of the COVID-19 pandemic. In response to Hackney Community Transport's administration and the loss of our 3 minibuses, we quickly adapted by utilising Uber and Black Taxis and a new transport provider for transportation services. We sold our existing minibus due to ULEZ and rising costs. Opal participated in the Shape

up Programme at, as part of the Tower Hamlets Health Programme, focusing on health and well-being. We commenced Outcomes Star Training in Sapphire, supported by Newham, to enhance and improve service user outcomes. We successfully applied for a Staff Bonus of £3,600 for our Support Staff from Tower Hamlets, recognising their dedication and hard work.

We organised an end-of-year in person Circus Extravaganza in July in partnership with St Margaret's House – for our Ghyama Arts! This program encompasses theatre, drama, music, film-making, and circus activities, promoting creativity and self-confidence among service users.

We became part of the Volunteer Centre Tower Hamlets' Minority Ethnic Trustees (METs) matching program, leading to the addition of two new trustees to our organisation.

Newham Social Prescribers visited our Sapphire to gain a better understanding of our services. We reduced the frequency of Covid testing from daily to twice weekly at both Sapphire and Opal sites. We resumed summer day trips for our service users, first time since lockdown.

We received donations from Peter Ayres at shag-pile.com. We established a dedicated donation page on our website to facilitate contributions from supporters and we introduced a QR Code for Donations to make the donation process more accessible and convenient. We applied for uplifts in Newham to secure additional support and resources for our projects.

Future Plan:

We are actively looking to purchase our own property as this will be very good for the organisation and provide a permanent home for the day centre. BPCA is increasing members through marketing and working in partnership with local organisations, educators and other charities. BPCA will also seek other sources of funding for the projects, which will strengthen the organisation to fulfil its purpose.

Partnership and collaboration

BPCA and SMH in partnership successfully secured further funding for Ghyama Arts Project (partnership) from City Bridge -this funding will be for further 2 years.

Financial review

A. Going Concern:

After making appropriate enquiries, the trustee have a reasonable expectation that the charity has adequate resources to continue in its operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statement.

B. Reserves policy:

The board of Trustees has examined the charity's reserves in the light of the main risk of the Charity. It has established a policy whereby unrestricted fund not committed or invested in fixed assets held by the Charity should be at least three months of expenditure (estimates at 167,000). This acknowledge the financial risk and contractual obligation associated with the employment of staff and contractual requirements relating to premises and equipment.

C. Financial Summary:

BPCA's income mainly has come from three neighbouring borough, Tower Hamlets, Newham and Hackney. We wish to express our gratitude to those who have given us their support and hope that this will continue and grow in the coming years. As is the case for most voluntary sector organisations, our Charity seeks funding in the context of limited resources being available locally and nationally, with most funding being time-limited and frequently not guaranteed from year to year.

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.

Disclosure of information to Independent Examiner

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 information of which the charity's independent examiner is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

The trustees' annual report and the strategic report were approved on 19th December 2023 and signed on behalf of the board of trustees by:

Mr Tony Hardie
(Acting Chairman)

Moymuna Begum
Trustee

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company limited by Guarantee)
For the year ended 31 March 2023

Independent examiner's report to the Members of Bangladeshi Parents and Carers Association (the 'charity)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulation 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am require to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity (and its director for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity 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 carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the direction given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the exammination giving me cause to believe:

1. accounting records were not kept in respect of the charity 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 the section 396 of the 2006 Act other than any requirement that the accounts give '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.

Signed:  Date: 19th December 2023

Mohammad Rafiqul Islam, FCCA
Rafique & Co
Chartered Certified Accountants
289 Bethnal Green Road
London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited By Guarantee)
Statement of Financial Activities incorporating Income and Expenditure Account
For the Year Ended 31 March 2023

	Notes	Unrestricted funds	Total Funds 2023 £	Total funds 2022 £
INCOME FROM:				
Charitable Activities Income	2	647,106	647,106	739,561
Investment Income	3	25	25	1
Other Income		168	168	14,415
TOTAL INCOME		647,299	647,299	753,977
EXPENDITURE ON:				
Charitable activities		668,075	668,075	681,248
TOTAL EXPENDITURE		668,075	668,075	681,248
NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISE GAIN AND LOSSES		(20,776)	(20,776)	72,729
NET MOVEMENT IN FUNDS		(20,776)	(20,776)	72,729
RECONCILIATION OF FUNDS:				
Total funds brought forward		849,194	849,194	776,465
TOTAL FUNDS CARRIED FORWARD		828,418	828,418	849,194

The notes on pages 12 to 19 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Statement of Financial Position as at 31 March 2023

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9	89,522		104,076	
			89,522		104,076
CURRENT ASSETS					
Debtors	10	80,076		13,352	
Cash at bank and in hand		682,121		749,330	
		762,197		762,682	
CREDITORS: amounts falling due within one year	11	(23,301)		(17,564)	
NET CURRENT ASSETS			738,896		745,118
NET ASSETS			828,418		849,194
CHARITY FUNDS					
Unrestricted Funds	12		828,418		849,194
TOTAL FUND			828,418		849,194

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board of Trustees on 19th December 2023 and signed on its behalf by:

Mr Tony Hardie
(Acting Chairman)

Moymona Begum
Trustee

The notes on pages 12 to 19 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATIONS
(A Company Limited by Guarantee)
Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2023 £	2022 £
Cash flows from operation activities			
Net cash (used in)/provided by operating activities	14	(85,908)	174,597
Cash flow from investing activities			
Purchase of tangible fixed assets		(1,301)	(4,908)
Net cash after investing activities		**(87,209)**	**169,689**
Change in cash and cash equivalents in the year		**(87,209)**	**169,689**
Cash and cash equivalent brought forward		674,057	504,368
Cash and cash equivalent carried forward	15	**586,848**	**674,057**

The notes on pages 12 to 19 form part of these accounts.

1 . ACCOUNTING POLICIES

1.1 *Basis of preparation of financial statements*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bangladeshi Parents and Carers Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity prepares its financial statements in sterling, the functional currency of the Charity, and amounts are rounded to the nearest £.

1.2 *Company status*

The Charity is a company limited by guarantee.The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 *Income*

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and amount of income receivable can be measures reliably.

Donated service or facilities are recognised when the Charity has control over the item, any condition associated with the donated item have been met, the receipts of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably.

On receipts, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the market; a corresponding amount is then recognised in expenditure in the period of receipts.

1.4 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directed to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include costs of overall management of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1 . ACCOUNTING POLICIES (continued)

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs incurred on the Charity's educational operations, including support costs and cost relating to the governance of the Charity's apportioned to the charitable activities.

1.5 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for the impairment of a fixed assets is carried out if events or changes in circumstances indicate that the carrying value of any fixed assets may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost,net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected lives on the following bases:

Short-term leasehold property	5% straight line
Motor vehicles	20% straight line
Fixture and fittings	20% straight line

1.6 Interest receivable

Interest on funds held on deposit account is included when receivables and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similiar account.

1.9 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 . ACCOUNTING POLICIES (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event,it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount if has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimates of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Pensions

The charity operates a defined pension scheme and the pension charge represents the amounts payable by the Charity to the funds in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2 . INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Day centre - fees	647,106	647,106	739,561
	647,106	**647,106**	**739,561**

3 . Investment Income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	25	25	1
	25	25	1

4. DIRECT COST

	Day centre 2023 £	Total 2023 £	Total 2022 £
Staff training and development	-	-	895
Rent	81,453	81,453	127,351
Cleaning	1,438	1,438	3,157
Event cost	1,671	1,671	5,274
Travel and transport	72,736	72,736	58,685
Repair and maintenance	3,120	3,120	18,881
Telephone, fax and internet	2,284	2,284	2,694
Printing,postage and office supplies	4,726	4,726	11,890
Equipment hire	745	745	2,131
Sundry expense	55	55	10
Wages and salaries	339,934	339,934	240,558
National insurance	21,729	21,729	9,852
Pension cost	1,889	1,889	1,767
Depreciation	15,854	15,854	23,152
Profit on sale of motor vehicle	(19,999)	(19,999)	3,778
Bad debt written off	-	-	32,153
Recruitment Expense	412	412	
	528,047	**528,047**	**542,228**

5. SUPPORT COSTS

	Governance £	Day centre £	Total 2023 £	Total 2022 £
Telephone, fax and Internet	-	571	571	674
Printing, postage and office supplies	-	1,181	1,181	2,973
Insurance	-	1,946	1,946	3,964
Payroll services and bookkeeping	-	9,600	9,600	10,400
Accountancy fee	1,200	-	1,200	1,200
Legal and professional fees	7,498	-	7,498	10,265
Bank Charges	-	494	494	666
Independent Examination fees	2,300	-	2,300	2,000
Wages and salaries	11,829	92,833	104,662	97,026
National insurance	397	10,179	10,576	9,852
	23,224	**116,804**	**140,028**	**139,020**
Total Charitable Expenditure	**23,224**	**644,851**	**668,075**	**681,248**

6 . NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets		
- owned by the charity	**15,854**	23,152
- (Profit)/loss on sale of fixed asset	**(19,999)**	3,778
	(4,145)	**26,930**

During the year, no Trustees received any remuneration (2022-£NIL)
During the year, no Trustees received any benefits in kind (2022-£NIL)
During the year, no Trustees received any reimbursement of expenses (2022-£NIL)

7 . INDEPENDENT EXAMINERS' FEE

The Independent Examiniers' fees amount to £3,500 (2022- £3,200), and other services to the value of -NIL (2022- NIL).

8 . STAFF COSTS

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	444,596	337,584
Social security costs	32,305	19,703
Other pension costs	1,889	1,767
	478,790	**359,054**

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Administration	5	5
Direct	27	30
	32	**35**

During the year Mrs Shamimara Choudhury, Chief Executive Officer received remuneration amounting to £60,100.Total remuneration and benefits (including employer's NIC contributions) paid in respect of key management during the year total £206,024 (2022 £189,421).Due to reduction of direct staff 50% of the hours worked by the key management were directly attributable to charitable activities.

9. Tangible fixed assets

	Short-term Leasehold Property	Motor Vehicles	Fixture and fittings	Total
	£	£	£	£
Cost				
At 1st April 2022	288,023	35,441	50,877	374,341
Addition			1,301	1,301
Disposals		(35,441)		(35,441)
As at 31March 2023	288,023	-	52,178	340,201
Depreciation				
At 1st April 2022	189,920	35,440	44,905	270,265
Charge for the Period	14,400		1,454	15,854
Disposals		(35,440)		(35,440)
As at 31March 2023	204,320	-	46,359	250,679
Net book value				
At 31 March 2023	**83,703**	**-**	**5,819**	**89,522**
At 31 March 2022	98,103	1	5,972	104,076

10. DEBTORS

	2023	2022
	£	£
Trade Debtors	78,595	11,871
Prepayments and accrued income	1,481	1,481
	80,076	**13,352**

11. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	14,844	6,562
Other taxes and social security costs	4,251	7,096
Other creditors	706	706
Accruals and deferred income	3,500	3,200
	23,301	**17,564**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 01 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
Unrestricted funds				
General Funds	**849,194**	**647,299**	**(668,075)**	**828,418**

12 . STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 01 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	776,465	753,977	(681,248)	849,194
Total funds	**776,465**	**753,977**	**681,248**	**849,194**

13 . ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	89,522	89,522
Current assets	762,197	762,197
Creditors due within one year	(23,301)	(23,301)
	828,418	**828,418**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	104,076	104,076
Current assets	762,682	762,682
Creditors due within one year	(17,564)	(17,564)
	849,194	**849,194**

14 . RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2,023 £	2022 £
Net of expenditure for the year (as per Statement of Financial Activities)	(20,776)	72,729
Adjustment for:		
Depreciation charges and loss on disposal	(4,145)	26,950
(Increase)/decrease in debtors	(66,724)	137,826
(Increase)/decrease in creditors	5,737	(62,888)
Net cash (used in)/provided by operating activities	(85,908)	174,617

15 . ANALYSIS OF CASH AND CASH EQUIVALENTS

	2,023	2,022
	£	£
Cash and cash equivalent	586,848	674,057
	586,848	**674,057**

16 . PENSION COMMITMENTS

The Charity operates a defined pension scheme.The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund amounted to £1,889 (2022 - £1,767).Contributions totalling £14 (2022 - £34) were payable to the fund at the balance sheet date and are included in creditors.

17 . RELATED PARTY TRANSACTIONS

Other than elsewhere disclosed in these financial statements, there were no transactions with related parties in either the current or prior year that require disclosure.

18 . BAD DEBT

For the year ended 31 March 2022 an amount of £32,153 is written off as bad debt.The amount has not been recovered and management decided to write of it as bad debt.

19 . POST BALANCE SHEET EVENTS

There are no evidence of significant post balance sheet event or material uncertainly which may require disclosure in the financial statements.

BANGLADESHI PARENTS AND CARERS ASSOCIATION

England & Wales - Charity number 1082770

Accounts

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Trustees' Report and Financial Statements
for the year ended 31 March 2022

Company Registration Number:03993557
Registered Charity Number: 1082770

Rafique & Co
Chartered Certified Accountants
289 Bethnal Green Road
London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Finalcial Statements

Year Ended 31 March 2022

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BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2022

Trustees	Mr Anwar Ali Mr Abdul Bari, Treasurer Mr Tony Hardie, Acting Chairman Mr Akkas Ullah Miah Mrs Shaleha Khanam
Company Number	03993557
Charity Number	1082770
Registered office	St. Margaret's House 21 Old Ford Road London E2 9PL
Company secretary	Mrs Shaleha Khanam
Chief executive officer	Mrs Shamimara Choudhury
Bank	HSBC Bank Plc 465 Bethnal Green Road London E2 9QW E2 9QW
Independent Examiner	Rafique & Co Chartered Certified Accountants 289 Bethnal Green Road London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2022

The Trustees present their annual report together with the unaudited financial statement of Bangladeshi Parents and Carers Association (hereafter "BPCA" or "the charity") for the period 1 April 2021 to 31 March 2022. The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Structure, governance and management

A. Constitution:

The organisation is a company limited by guarantee and a registered charity. Its constitution is logged with the Charity Commission. The Charity is constituted under **amended by special resolution on 11th September 2013** and is a registered charity number 1082770.

B. Method of Appointment or Election of Trustees:

The Trustees formed the Management Committee. The Management Committee may co-opt to serve on the Committee providing always that the number does not exceed one third of the total elected membership of the management Committee. At every Annual General Meeting, one third of those elected at the AGM shall retire from the office. The Management Committee seeks to ensure a good mix of skills from the business, social and voluntary sectors and has an ongoing policy of identifying suitable potential members.

C. Policies Adopted for the Induction and Training of Trustees:

BPCA has a comprehensive Trustees Induction Handbook that includes a Trustees Induction Programme that covers all aspects of responsibilities, policy and procedures.

D. Pay Policy for senior staff:

The pay of the senior management staff is reviewed annually and increased in accordance with market rates.

E. Organisation Structure and Decision Making:

The Management Committee has overall responsibility for the strategic direction, policy and human and financial resources of the organisation. Day-to-day operational management of the charity is delegated by the Management Committee to the CEO, who is responsible for ensuring that the Charity delivers the services specified through its team of staff.

F. Related Party relationships:

Funders and Partners who supported the organisation throughout the whole year are:

Partners:
St. Margaret's House
Tower Hamlets Community Transport
London Borough of Newham
ABC Bookkeeping and Accountancy Ltd
ASK London College
Ellis Whittam
KEW Garden
Valance Community Sports Association Ltd
AFME Group – donation
NCS
Tower Project
Vikings/ GLS
CityTel Telecommunication Limited
Husna Pervin – Art Therapist
Paul Fisher – Consultant
Spare Tyer
Gyama Arts
Chocolate films
National Lottery
Miles Fraser Circus
Daniel Rose - Juggler Circus
Ability Cycling
Priyanka Chauhan – Dance
Step Change Studios

Funders:
London Borough of Tower Hamlets Tower
London Borough of Newham
London Borough of Hackney
London Mayors Community Risk Fund
Lottery Community Fund
London Community Response Fund

G. Risk Management:

The Board of Trustees has reviewed the major risks to which the Charity is exposed and a further review will be undertaken. Procedures are in place or being established as appropriate to mitigate identified risks. Internal control risks are minimises by the implementation of procedures for authorisation of all transactions and services. Procedures are in place and under review to ensure the health and safety of staff, volunteers, service users and visitors in the office and in relation to data protection and confidentiality. We have a comprehensive health and safety policy that is reviewed and action took regularly. Ellis Whittam provides employment law, HR and health & safety service to BPCA.

Objectives and activities

Bangladeshi Parents and Carers Association was formed in 1998 and is a special voluntary organisation working with people with multiple disabilities. A Humble beginning with Bangladeshi families led project working in the London Borough of Tower Hamlets, which now provides day care facilities for dependency user. Today BPCA has become one of the largest day care centre in the voluntary sector in Tower Hamlets, with second day care centre opened (2013) in Newham.

Our social care activities continue to make BPCA a vibrant, meaningful and fun-filled day centre where our service users have shown great progression in their personal development. The comments from users illustrate positive outcomes that our work produces and there can be no greater reward for our staff and partners than knowing that we are helping to improve people's lives. Activities such as green fingers – Horticulture has helped users to learn more about plants growing process from seeds.

The objects of the Charity is the provision of day care centre or centres for the relief of people with disabilities over the age of 18 living in London. Particularly, not limited to any ethnicity or background, by the provision of day care, homecare and/or outreach in the community, and by the provision of advice and assistance to their parents and carers.

Aim:

BPCA aim to provide culturally appropriate day care service for people with Learning, Physical and Sensory disabilities along with a variety of educational, social and leisure activities.

Strategic report

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

Project Update and Plan for Future:

The charity is on a spot purchase arrangement with Tower Hamlets, Newham and Hackney council. Some services are paid directly by the local authority and others are paid through direct payment and personal budgets, which are managed either by their main carer or by brokerage. These changes have an effect on the BPCA income, as BPCA is not get paid if service users do not attend the service.

Project Update:

BPCA has two day care centre, one in Tower Hamlets Day centre called **Opal Support Hub**, and the second one in Newham called **Sapphire Support Hub. Sapphire Support Hub** is now based at a purpose built premises for adults with multiple disabilities in Newham.

The charity survived through a tough time during and after COVID. During lockdown, we delivered activities virtually and outreach in the community to support users from isolation, loneliness and

respite for the families. BPCA was extremely lucky to receive massive donation from of donation of 50 laptops and iPads from "Bute House Preparatory School for Girls, which enabled us to continue the activities virtually with our users during lockdown. IPad, laptops and activities props were dropped off at services users home and where needed internet connections we were able to purchase 4G Modems thanks to funding so users who did not have any internet at home were able to participate and overcome digital exclusion. Users participated Drama and Circus sessions with Ghyama Arts and Spare Tyres and did performances, which helped them overcome social barriers and built their self-confidence. Service users now do not hesitate and feel very confident in public. Staff and service users learnt new ways of working, participating and connecting with the wider community.

LBTH shared videos of BPCA service users participating virtually in drama and circus with Ghyama Arts and posted in their internal Newsletter highlighting BPCA as good and innovative practice for day centre during lockdown.

Port Cabin was refurbished and turned into COVID testing centre for staff when we reopened after lockdown.

Future Plan:

BPCA is increasing members through promotion and working in partnership with local organisations, educators and other charities. BPCA will also seek other sources of funding for the projects, which will strengthen the organisation to fulfil its purpose.

Partnership and collaboration

BPCA and SMH in partnership secure funding for Ghyama Arts Project (partnership) from City Bridge funding £100,000 over 3 years. As 3 years is coming to end, we are now seeking further funding to continue the project.

Future plans securing further funding

We are able to and will apply for 2 years continuation funding from City Bridge to start in Sept 23. We have already been prepping for this, have been talking to City Bridge and we will submit this in January. There is a strong chance we will be successful.

Financial review

A. Going Concern:

After making appropriate enquiries, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they

continue to adopt the going concern basis in preparing the financial statement. Further details regarding the adoption of the going concern basis can be found in the accounting policy.

B. Reserves policy:

The board of Trustees has examined the charity's reserves in the light of the main risk of the Charity. It has established a policy whereby unrestricted fund not committed or invested in fixed assets held by the Charity should be at least three months of expenditure (estimates at 170,000). This acknowledge the financial risk and contractual obligation associated with the employment of staff and contractual requirements relating to premises and equipment.

C. Financial Summary:

BPCA's income mainly has come from three neighbouring borough, Tower Hamlets, Newham and Hackney. We wish to express our gratitude to those who have given us their support and hope that this will continue and grow in the coming years. As is the case for most voluntary sector organisations, our Charity seeks funding in the context of limited resources being available locally and nationally, with most funding being time-limited and frequently not guaranteed from year to year.

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.

Disclosure of information to Independent Examiner Auditor

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 information of which the charity's independent examiner is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

The trustees' annual report and the strategic report were approved on 30 November 2022 and signed on behalf of the board of trustees by:



Mr Tony Hardie
Acting Chairman



Mr Abdul Bari
Treasurer

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company limited by Guarantee)
For the year ended 31 March 2022

Independent examiner's report report to the Members of Bangladeshi Parents and Carers Association (the 'charity)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulation 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am reqiure to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity (and its director for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity 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 carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the direction given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the exammination giving me cause to believe:

1. accounting records were not kept in respect of the charity 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 the section 396 of the 2006 Act other than any requirement that the accounts give '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.

Signed: Date: 30 November 2022

Mohammad Rafiqul Islam, FCCA
Rafique & Co
Chartered Certified Accountants
289 Bethnal Green Road
London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited By Guarantee)
Statement of Financial Activities incorporating Income and Expenditure Account
For the Year Ended 31 March 2022

	Notes	Unrestricted funds	Total Funds 2022 £	Total funds 2121 £
INCOME FROM:				
Charitable Activities Income	2	739,561	739,561	792,393
Investment Income	3	1	1	3
Other Income		14,415	14,415	32,757
TOTAL INCOME		753,977	753,977	825,153
EXPENDITURE ON:				
Charitable activities		681,248	681,248	590,866
TOTAL EXPENDITURE		681,248	681,248	590,866
NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISE GAIN AND LOSSES		72,729	72,729	234,287
NET MOVEMENT IN FUNDS		72,729	72,729	234,287
RECONCILIATION OF FUNDS:				
Total funds brought forward		776,465	776,465	542,178
TOTAL FUNDS CARRIED FORWARD		849,194	849,194	776,465

The notes on pages 12 to 19 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Statement of Financial Position as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9	104,076		126,098	
			104,076		126,098
CURRENT ASSETS					
Debtors	10	13,352		151,178	
Cash at bank and in hand		749,330		579,642	
		762,682		730,820	
CREDITORS: amounts falling due within one year	11	(17,564)		(80,453)	
NET CURRENT ASSETS			745,118		650,367
NET ASSETS			849,194		776,465
CHARITY FUNDS					
Unrestricted Funds	12		849,194		776,465
TOTAL FUND			849,194		776,465

Approved by the Board of Trustees on 30 November 2022 and signed on its behalf by:

Mr Tony Hardie
Acting Chairman

Mr Abdul Bari
(Treasurer)

The notes on pages 12 to 19 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATIONS
(A Company Limited by Guarantee)
Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operation activities			
Net cash (used in)/provided by operating activities	14	174,597	261,193
Cash flow from investing activities			
Purchase of tangible fixed assets		(4,908)	(3,409)
Net cash after investing activities		**169,689**	**257,784**
Change in cash and cash equivalents in the year		**169,689**	**257,784**
Cash and cash equivalent brought forward		504,368	246,584
Cash and cash equivalent carried forward	15	**674,057**	**504,368**

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2022

1 . ACCOUNTING POLICIES

1.1 *Basis of preparation of financial statements*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:Statement of Recommended Practice appicicable to chaities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bangladeshi Parents and Carers Association meets the defination of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity prepares its financial statements in sterling, the functional currency of the Charity, and amounts are rounded to the nearest £.

1.2 *Company status*

The Charity is a company limited by guarantee.The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 *Income*

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and amount of income receivable can be measures reliably.

Donated service or facilities are recognised when the Charity has control over the item, any condition associated with the donated item have been met, the receipts of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably.

On receipts, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the market; a corresponding amount is then recognised in expenditue in the period of receipts.

1.4 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directed to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include costs of overall management of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1 . ACCOUNTING POLICIES (continued)

Costs of generating funds are costs incurred in attacting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs incurred on the Charity's educational operations, including support costs and cost relating to the goverance of the Charity's apportioned to the charitable activities.

1.5 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for the impairment of a fixed assets is carried out if events or changes in circumstances indicate that the carrying value of any fixed assets may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impirments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost,net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected lives on the following bases:

Short-term leasehold property	5% straight line
Motor vehicles	20% straight line
Fixture and fittings	20% straight line

1.6 Interest receivable

Interest on funds held on deposit account is included when receivables and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisation or opening of the deposit or similar account.

1.9 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 . ACCOUNTING POLICIES (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event,it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount if has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimates of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similiar charges.

1.11 Pensions

The charity operates a defined pension scheme and the pension charge represents the amounts payable by the Charity to the funds in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2 . INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Day centre - fees	739,561	739,561	792,393
	739,561	**739,561**	**792,393**

3 . Investment Income

	Unrestricted funds 2022	Total funds 2022 £	Total funds 2021 £
Bank interest	1	1	3
	1	1	3

4 . DIRECT COST

	Day centre 2022 £	Total 2022 £	Total 2021 £
Staff teaining and development	895	895	
Rent	127,351	127,351	38,022
Cleaning	3,157	3,157	1,221
Event cost	5,274	5,274	330
Day care lunch	-	-	620
Travel and transport	58,685	58,685	18,315
Repair and maintenance	18,881	18,881	1,178
Telephone, fax and internet	2,694	2,694	2,186
Printing,postage and office supplies	11,890	11,890	5,950
Equipment hire	2,131	2,131	-
Sundry expense	10	10	61
Wages and salaries	240,558	240,558	281,950
National insurance	9,852	9,852	6,083
Pension cost	1,767	1,767	2,079
Depreciation	23,152	23,152	22,950
Loss on sale of fixed asset	3,778	3,778	-
Bad debt written off	32,153	32,153	-
	542,228	**542,228**	**380,945**

5 . SUPPORT COSTS

	Governance £	Day centre £	Total 2022 £	Total 2021 £
Telephone, fax and Internet	-	674	674	546
Printing, postage and office supplies	-	2,973	2,973	1,488
Insurance	-	3,964	3,964	1,057
Payroll services and bookkeeping	-	10,400	10,400	9,600
Accountancy fee	1,200	-	1,200	1,200
Legal and professional fees	10,265	-	10,265	6,686
Bank Charges	-	666	666	618
Independent Examination fees	2,000	-	2,000	1,800
Wages and salaries	11,120	85,906	97,026	170,093
National insurance	-	9,852	9,852	16,833
	24,585	**114,435**	**139,020**	**209,921**
Total Charitable Expenditure	**24,585**	**656,663**	**681,248**	**590,866**

6 . NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets		
- owned by the charity	23,152	22,950
- loss on sale of fixed asset	3,778	-
	26,930	**22,950**

During the year, no Trustees received any remuneration (2021-£NIL)
During the year, no Trustees received any benefits in kind (2021-£NIL)
During the year, no Trustees received any reimbursement of expenses (2021-£NIL)

7 . INDEPENDENT EXAMINERS' FEE

The Independent Examiniers' fees amount to £3,200 (2021- £3,000), and other services to the value of -NIL (2021- NIL).

8 . STAFF COSTS

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	337,584	452,043
Social security costs	19,703	22,916
Other pension costs	1,767	2,079
	359,054	**477,038**

The average number of persons employed by the Charity during the year was as follows:

	2022	2021
	No.	No.
Administration	5	5
Direct	30	44
	35	**49**

No employee received remunaration amounting to more than £60,000 in the year.

Total remuneration and benefits (including employer's NIC contributions) paid in respect of key management during the year total £189,421 (2021 £191,517).Due to reduction of direct staff 50% of the hours worked by the key management were directly attributable to charitable activities.

9 . Tangible fixed assets

	Short-term Leasehold Property	Motor Vehicles	Fixture and fittings	Total
	£	£	£	£
Cost				
At 1st April 2021	288,023	56,591	45,969	390,583
Addition			4,908	4,908
Disposals		(21,150)		(21,150)
	288,023	35,441	50,877	374,341
Depreciation				
At 1st April 2021	175,520	45,724	43,241	264,485
Charge for the Period	14,400	7,088	1,664	23,152
Disposals		(17,372)		(17,372)
As at 31March 2022	189,920	35,440	44,905	270,265
Net book value				
At 31 March 2022	**98,103**	**1**	**5,972**	**104,076**
At 31 March 2021	112,503	10,867	2,728	126,098

10 . DEBTORS

	2022	2021
	£	£
Trade Debtors	11,871	146,444
Prepayments and accrued income	1,481	4,734
	13,352	**151,178**

11 . CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,562	19,350
Other taxes and social security costs	7,096	21,003
Other creditors	706	21,273
Accruals and deferred income	3,200	18,826
	17,564	**80,452**

12 . STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 01 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
Unrestricted funds				
General Funds	**776,465**	**753,977**	**(681,248)**	**849,194**

12 . STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 01 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	542,178	825,153	(590,866)	776,465
Total funds	**542,178**	**825,153**	**590,866**	**776,465**

13 . ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	104,076	104,076
Current assets	762,682	762,682
Creditors due within one year	(17,564)	(17,564)
	849,194	**849,194**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	126,098	126,098
Current assets	730,820	730,820
Creditors due within one year	(80,453)	(80,453)
	776,465	**776,465**

14 . RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2,022 £	2021 £
Net of expenditure for the year (as per Statement of Financial Activities)	72,729	234,287
Adjustment for:		
Depreciation charges and loss on disposal	26,930	22,950
(Increase)/decrease in debtors	137,826	40,071
(Increase)/decrease in creditors	(62,888)	(36,115)
Net cash (used in)/provided by operating activities	174,597	261,193

15 . ANALYSIS OF CASH AND CASH EQUIVALENTS

	2,022	2,021
	£	£
Cash and cash equivalent	674,057	504,368
	674,057	**504,368**

16 . PENSION COMMITMENTS

The Charity operates a defined pension scheme.The assets of the scheme are held separetely from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund amounted to £1,767 (2021 - £2,079).Contributions totalling £34 (2021 - £933) were payable to the fund at the balance sheet date and are included in creditors.

17 . RELATED PARTY TRANSACTIONS

Other than elsewhere disclosed in these financial statements, there were no transactions with related parties in either the current or prior year that require disclosure.

18 . BAD DEBT

For the year ended 31 March 2022 an amount of £32,153 is written off as bad debt.The amount has not been recovered and mamagement decided to write of it as bad debt.

19 . POST BALANCE SHEET EVENTS

There are no evidence of significant post balance sheet event or material uncertainly which may require disclosure in the financial statements.

BANGLADESHI PARENTS AND CARERS ASSOCIATION

England & Wales - Charity number 1082770

Accounts

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

for the year ended 31 March 2021

Company Registration Number:03993557

Registered Charity Number: 1082770

Rafique & Co

Chartered Certified Accountants

289 Bethnal Green Road

London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Finalcial Statements

Year Ended 31 March 2021

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BANGLADESHI PARENTS AND CARERS ASSOCIATION

(A Company Limited by Guarantee)

Reference and Administrative Details of the Charity, its Trustees and Advisers
For the Year Ended 31 March 2021

Trustees	Mr Anwar Ali Mr Abdul Bari, Treasurer Mr Tony Hardie, Acting Chairman Mr Akkas Ullah Miah Mrs Shaleha Khanam
Company Number	03993557
Charity Number	1082770
Registered office	St. Margaret's House 21 Old Ford Road London E2 9PL
Company secretary	Mrs Shaleha Khanam
Chief executive officer	Mrs Shamimara Choudhury
Bank	HSBC Bank Plc 465 Bethnal Green Road London E2 9QW E2 9QW
Independent Examiner	Rafique & Co Chartered Certified Accountants 289 Bethnal Green Road London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2021

The Trustees present their annual report together with unaudited financial statements of Bangladeshi Parents and Carers Association (hereafter "BPCA" or "the charity") for the period 1 April 2020 to 31 March 2021.The Trustees confirm that the annual report and the financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts and in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Structure, governance and management

A. Constitution:

The organisation is a company limited by guarantee and a registered charity. Its constitution is logged with the Charity Commission. The Charity is constituted under **amended by special resolution on 11th September 2013** and is a registered charity number 1082770.

B. Method of Appointment or Election of Trustees:

The Trustees formed the Management Committee. The Management Committee may co-opt to serve on the Committee providing always that the number does not exceed one third of the total elected membership of the management Committee. At every Annual General Meeting one third of those elected at the AGM shall retire from the office. The Management Committee seeks to ensure a good mix of skills from the business, social and voluntary sectors and also has an ongoing policy of identifying suitable potential members.

C. Policies Adopted for the Induction and Training of Trustees:

BPCA has a comprehensive Trustees Induction Handbook that includes a Trustees Induction Programme that covers all aspects of responsibilities, policy and procedures.

D. Pay Policy for senior staff:

The pay of the senior management staff is reviewed annually and normally increased in accordance with market rates.

E. Organisation Structure and Decision Making:

The Management Committee has overall responsibility for the strategic direction, policy, human and financial resources of the organisation. Day-to-day operational management of the charity is delegated by the Management Committee to the CEO, who is responsible to ensure that the Charity delivers the services specified through its member of staff.

F. **Related Party :**

Funders and partners who supported the organisation throughout the whole year are:

Partners:

St. Margaret's House (SMH)
Tower Hamlets Community Transport
London Borough of Newham
ABC Bookkeeping and Accountancy Ltd
ASK London College
Ellis Whittam
KEW Garden
Valance Community Sports Association Ltd
AFME Group – Donation
NCS
Tower Project
Vikings/GLS
CityTel Telecommunication Limited
Husna Pervin – Art Therapist
Paul Fisher – Consultant
Spare Tyer
Gyama Arts
Chocolate Films
National Lottery
Miles Fraser Circus
Daniel Rose - Juggler Circus
Priyanka Chauhan – Dance

Funders:

London Borough of Tower Hamlets
London Borough of Newham
London Borough of Hackney
City Bridge Trust
London Community Respond Fund
National Lottery Fund
Queens Adelaide Grant Application
London Community Fund

G. Risk Management:

The Board of Trustees has reviewed the major risks to which the Charity is exposed and a further review will be undertaken. Procedures are in place or being established as appropriate to mitigate identified risks. Internal control risks are minimises by the implementation of procedures for authorisation of all transactions and services. Procedures are in place and under review to ensure the health and safety of staff, volunteers, service users and visitors in the office and also in relation to data protection and confidentiality. We have a comprehensive health and safety policy that is reviewed and action took regularly. Ellis Whittam provides advice on employment law, HR and health & safety issues.

Objectives and activities

Bangladeshi Parents and Carers Association was formed in 1998 and is a special voluntary organisation working with people with multiple disabilities. A Humble beginning with Bangladeshi families led project working in the London Borough of Tower Hamlets which now provides day care facilities for dependency user. Today BPCA has become one of the largest day care centre in the voluntary sector in Tower Hamlets, with a new day care centre opened (2013) in Newham.

Our social care activities continue to make BPCA a vibrant, meaningful and fun-filled day centre where our service users have shown great progression in their personal development. The comments from users illustrate positive outcomes that our work produces and there can be no greater reward for our staff and partners than knowing that we are helping to improve people's life. Activities such as green fingers – Horticulture has helped users to learn more about plants growing process from seeds.

The object for which the company is formed is the relief of people with disabilities over the age of 18 living in London, in particular but not limited to those who are of Bangladeshi or Asian origin and living in the London Borough of Tower Hamlets or in an adjoining Boroughs, by the provision of day care, in their own home and/or outreach in the community, and by the provision of training, advice and assistance to their parents and carers.

Aim

BPCA aim to provide culturally appropriate day service for people with Learning, Physical and Sensory disabilities along with a variety of educational, social and leisure activities.

Strategic report

The following sections are for achievements, performance and financial review which form the strategic report of the charity:

Achievement and Plan for Future

The charity is on a spot purchase arrangement with Tower Hamlets, Newham and Hackney council. Some services are paid directly by the local authority and others are paid through direct payment and personal budgets which are managed either by their main carers or by brokerage. These changes have an effect on the income as BPCA is not paid if service users do not attend the service.

Achievement:

BPCA has rebranded by naming each individual project to meet its purpose. Tower Hamlets Day

Centre is now called Opal Support Hub, the Newham Day centre is called Sapphire Support Hub. Sapphire Support Hub is now based at a purpose built premises for adults with multiple disabilities in Newham. Since the move we have had more referrals in Newham.

The charity survived through a tough time during COVID 19 lockdown by making right decisions at the right time. The funding uncertainty led to trustees deciding to cut staff hours as the organisation was on spot purchase arrangement in all three local authorities. Consultation with staff led to trustee's decision to bring in compulsory redundancy on one of the project in which income dropped dramatically. A total of 9 staff was made redundant at first stage where furlough was not applicable to local authority funded organisations. BPCA then concentrated on restructuring the organisation once again. It became a challenge how to continue supporting our vulnerable service users at home. National lockdown meant we could only support users virtually. BPCA was extremely lucky to receive massive donation in the from of 50 laptops and iPads from "Bute House Preparatory School for Girls, which enabled us to continue the activities virtually with our users during lockdown. IPad, laptops and activities props were dropped off at services users home and where needed internet connections, we were able to purchase 4G Modems. Thanks to funding, so the users who did not have any internet at home were able to participate and overcome digital exclusion. We then recruited staff on casual contracts to communicate and participate in activities from home. Staff and service users learnt new ways of working, participating and connecting with the wider community. We were able to continue most activities virtually. Service user's confidence grew and families were supported even though this tough time. Users continue to participate in Music, Art therapy, Drama, Circus, Movement exercise, Short walk as a form of exercise during lockdown.

Future Plan:

BPCA is increasing members through promotion and working in partnership with local organisations, educators and other charities. BPCA will also seek other sources of funding for the projects which will strengthen the organisation to fulfill its purpose. BPCA is working towards Employment Skills Programme in partnership with other organisations. BPCA has been successful in one of the local authority tender framework which will increase members in coming months.

Partnership and Collaboration

BPCA and SMH in joint partnership secure funding for Ghyama Arts Project (partnership) from City Bridge Funding. Our service users will be working with two organisations that have National reach. Spare Tyre Theatre is an Arts Council National Portfolio Organisation and delivers professional theatre shows across the UK. They are seen as leaders in inclusive arts practice. Chocolate Films work with communities of all races across the UK and Europe, collaborating with them to make films. The circus artists will come from a variety of disciplines and are trained at the National Centre for Circus Arts and perform all over the world. The experience working with these organisations will widen participants' horizons.

Financial review

A. Going Concern:

After making appropriate enquiries, the trustees have more than reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statement. Further details of adoption of the going concern basis can be established on the basis of the outcome of the financial activities.

B. Reserves policy:

The board of Trustees have examined the charity's reserves policy in the light of the main risk of the Charity. It has established a policy whereby unrestricted fund not committed or invested in fixed assets held by the Charity. BPCA should have at least three months of operating expenditure (estimates at £180,000) in the reserve. This acknowledges the financial risk and contractual obligation associated with the employment of staff and contractual requirements relating to premises and equipment. Statement of financial activities shows a net surplus of £234,287 for the year ending 31 March 2021.

C. Financial Summary:

BPCA's income mainly has come from three neighbouring borough, Tower Hamlets, Newham and Hackney. We wish to express our gratitude to those who have given us their support and hope this will continue and grow in the coming years. As is the case for most voluntary sector organisations, our Charity seeks funding in the context of limited resources being available locally and nationally, with most funding being time-limited and frequently not guaranteed from year to year.

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 Principles).

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.

Disclosure of information to Independent Examiner

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

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

The trustees' annual report and the strategic report were approved on 19...November 2021 and signed on behalf of the board of trustees by:

Mrs Shaleha Khanam
Secretary

Mr Abdul Bari
Treasurer

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company limited by Guarantee)
For the year ended 31 March 2021

Independent examiner's report report to the Members of Bangladeshi Parents and Carers Association (the 'charity)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulation 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am reqiure to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity (and its director for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity 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 carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the direction given by the Charity Commission under section 145(5)b of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the exammination giving me cause to believe:

1. accounting records were not kept in respect of the charity 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 the section 396 of the 2006 Act other than any requirement that the accounts give '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.

Signed:  Date: .....19.....November 2021

Mohammad Rafiqul Islam, FCCA
Rafique & Co
Chartered Certified Accountants
289 Bethnal Green Road
London E2 6AH

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited By Guarantee)
Statement of Financial Activities incorporating Income and Expenditure Account
For the Year Ended 31 March 2021

	Notes	Unrestricted funds	Total Funds 2021 £	Total funds 2020 £
INCOME FROM:				
Charitable Activities Income	2	792,393	792,393	712,573
Investment Income	3	3	3	21
Other Income		32,757	32,757	15,922
TOTAL INCOME		825,153	825,153	728,516
EXPENDITURE ON:				
Charitable activities		590,866	590,866	757,580
TOTAL EXPENDITURE		590,866	590,866	757,580
NET INCOME/(EXPENDITURE) BEFORE OTHER RECOGNISE GAIN AND LOSSES		234,287	234,287	(29,064)
NET MOVEMENT IN FUNDS		234,287	234,287	(29,064)
RECONCILIATION OF FUNDS:				
Total funds brought forward		542,178	542,178	571,242
TOTAL FUNDS CARRIED FORWARD		776,465	776,465	542,178

The notes on pages 12 to 19 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Statement of Financial Position as at 31 March 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	9	126,098		145,639	
			126,098		145,639
CURRENT ASSETS					
Debtors	10	151,178		191,249	
Cash at bank and in hand		579,642		321,858	
		730,820		513,107	
CREDITORS: amounts falling due within one year	11	(80,453)		(116,568)	
NET CURRENT ASSETS			650,367		396,539
NET ASSETS			776,465		542,178
CHARITY FUNDS					
Unrestricted Funds	12		776,465		542,178
TOTAL FUND			776,465		542,178

Approved by the Board of Trustees on ...19....November 2021 and signed on its behalf by:

Mrs Shaleha Khanam
Secretary

Mr Abdul Bari
(Treasurer)

The notes on pages 12 to 19 form part of these accounts.

BANGLADESHI PARENTS AND CARERS ASSOCIATIONS
(A Company Limited by Guarantee)
Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operation activities			
Net cash (used in)/provided by operating activities	14	260,391	93,539
Cash flow from investing activities			
Purchase of tangible fixed assets		(3,409)	
Net cash used in investing activities		**256,982**	**93,539**
Change in cash and cash equivalents in the year		**256,982**	**93,539**
Cash and cash equivqlent brought forward		246,584	153,045
Cash and cash equivalent carried forward	15	**503,566**	**246,584**

1. ACCOUNTING POLICIES

1.1 *Basis of preparation of financial statements*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:Statement of Recommended Practice appicicable to chaities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bangladeshi Parents and Carers Association meets the defination of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity prepares its financial statements in sterling, the functional currency of the Charity, and amounts are rounded to the nearest £.

1.2 *Company status*

The Charity is a company limited by guarantee.The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 *Income*

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and amount of income receivable can be measures reliably.

Donated service or facilities are recognised when the Charity has control over the item, any condition associated with the donated item have been met, the receipts of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably.

On receipts, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the market; a corresponding amount is then recognised in expenditue in the period of receipts.

1.4 *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directed to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include costs of overall management of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1. ACCOUNTING POLICIES (continued)

Costs of generating funds are costs incurred in attacting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs incurred on the Charity's educational operations, including support costs and cost relating to the goverance of the Charity's apportioned to the charitable activities.

1.5 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for the impairment of a fixed assets is carried out if events or changes in circumstances indicate that the carrying value of any fixed assets may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impirments. Impairment losses are recognised in the Statement of Financial Activities incorporating Income and Expenditure Account.

Tangible fixed assets are carried at cost,net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected lives on the following bases:

Short-term leasehold property	5% straight line
Motor vehicles	20% straight line
Fixture and fittings	20% straight line

1.6 Interest receivable

Interest on funds held on deposit account is included when receivables and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisation or opening of the deposit or similar account.

1.9 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1. ACCOUNTING POLICIES (continued)

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event,it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount if has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimates of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similiar charges.

1.11 Pensions

The charity operates a defined pension scheme and the pension charge represents the amounts payable by the Charity to the funds in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Day centre - fees	792,393	792,393	712,573
	792,393	**792,393**	**712,573**

3. Investment Income

	Unrestricted funds 2021	Total funds 2021 £	Total funds 2020 £
Bank interest	3	3	21
	3	3	21

4. DIRECT COST

	Day centre 2021 £	Total 2021 £	Total 2020 £
Rent	38,022	38,022	87,150
Cleaning	1,221	1,221	862
Event cost	330	330	3,884
Day care lunch	620	620	11,909
Travel and transport	18,315	18,315	38,723
Repair and maintenance	1,178	1,178	2,832
Telephone, fax and internet	2,186	2,186	1,855
Printing,postage and office supplies	5,950	5,950	5,156
Sundry expense	61	61	229
Wages and salaries	281,950	281,950	419,659
National insurance	6,083	6,083	18,938
Pension cost	2,079	2,079	2,316
Depreciation	22,950	22,950	22,900
Bad debt written back			-80,000
	380,945	**380,945**	**536,413**

5. SUPPORT COSTS

	Governance £	Day centre £	Total 2021 £	Total 2020 £
Telephone, fax and Internet		546	546	464
Printing, postage and office supplies		1,488	1,488	1,289
Insurance		1,057	1,057	4,214
Payroll services and bookkeeping		9,600	9,600	9,600
Accountancy fee	1,200		1,200	1,000
Legal and professional fees	6,686		6,686	15,272
Bank Charges		618	618	809
Independent Examination fees	1,800		1,800	1,800
Wages and salaries	10,226	159,867	170,093	170,093
National insurance	199	16,634	16,833	16,626
	20,111	**189,810**	**209,921**	**221,167**
Total Charitable Expenditure	**20,111**	**570,755**	**590,866**	**757,580**

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets		
- owned by the charity	22,950	22,900

During the year, no Trustees received any remuneration (2020-£NIL)
During the year, no Trustees received any benefits in kind (2020-£NIL)
During the year, no Trustees received any reimbursement of expenses (2020-£NIL)

7. INDEPENDENT EXAMINERS' FEE

The Independent Examiniers' fees amount to £3,000 (2020- £2,800), and other services to the value of -NIL (2020- NIL).

8. STAFF COSTS

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	452,043	566,933
Social security costs	22,916	19,191
Other pension costs	2,079	1,914
	477,038	588,038

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Administration	5	5
Direct	44	44
	49	49

No employee received remunaration amounting to more than £60,000 in the year.

Total remuneration and benefits (including employer's NIC contributions) paid in respect of key management during the year total £191,517 (2020 £186,720).

9. Tangible fixed assets

	Short-term Leasehold Property	Motor Vehicles	Fixture and fittings	Total
	£	£	£	£
Cost				
At 1st April 2020	288,023	56,591	42,560	387,174
Addition			3,409	3,409
	288,023	56,591	45,969	390,583
Depreciation				
At 1st April 2020	161,120	37,856	42,559	241,535
Charge for the Period	14,400	7,868	682	22,950
As at 31March 2021	175,520	45,724	43,241	264,485
Net book value				
At 31 March 2021	**112,503**	**10,867**	**2,728**	**126,098**
At 31 March 2020	126,903	18,735	1	145,639

10. DEBTORS

	2021	2020
	£	£
Trade Debtors	146,444	183,682
Prepayments and accrued income	4,734	7,567
	151,178	**191,249**

11. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	19,351	22,478
Other taxes and social security costs	21,003	19,703
Other creditors	21,273	55,855
Accruals and deferred income	18,826	18,532
	80,453	**116,568**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 01 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
Unrestricted funds				
General Funds	**542,178**	**825,153**	**(590,866)**	**776,465**

12 . STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 01 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	571,242	728,516	(757,580)	542,178
Total funds	**571,242**	**728,516**	**757,580**	**542,178**

13 . ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	126,098	126,098
Current assets	730,820	730,820
Creditors due within one year	(80,453)	(80,453)
	776,465	**776,465**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	145,639	145,639
Current assets	513,107	513,107
Creditors due within one year	(116,568)	(116,568)
	542,178	**542,178**

14 . RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2,021 £	2020 £
Net expenditure for the year (as per Statement of Financial Activities)	234,287	(29,064)
Adjustment for:		
Depreciation charges	22,950	22,900
(Increase)/decrease in debtors	40,071	130,596
(Increase)/decrease in creditors	(36,115)	(30,893)
Net cash (used in)/provided by operating activities	260,391	93,539

15 . ANALYSIS OF CASH AND CASH EQUIVALENTS

	2,021 £	2,020 £
Cash and cash equivalent	503,566	246,584
	503,566	246,584

16 . PENSION COMMITMENTS

The Charity operates a defined pension scheme.The assets of the scheme are held separetely from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund amounted to £2,079 (2020 - £2,316).Contributions totalling £933 (2020 - £1,067) were payable to the fund at the balance sheet date and are included in creditors.

17 . RELATED PARTY TRANSACTIONS

Other than elsewhere disclosed in these financial statements, there were no transactions with related parties in either the current or prior year that require disclosure.

18 . BAD DEBT

For the year ended 31 March 2020 an amount of £80,000 was adjusted as written off bad debt.The amount has recovered in last year and adjusted in the financial statement accordingly.

19 . POST BALANCE SHEET EVENTS

There were no significant post balance sheet events a part from the effect of COVID 19.The global pandemic has affected BPCA negatively and its users in general. Users' facilities have been closed since the beginning of the pandemic. However, due to government help-out initiatives Local Authorities continuing their support and finance to BPCA. BPCA also has taken different measures to cope with the pandemic.

20 REDUNDANCY

Due to COVID 19 and the national lockdown BPCA closed day services in March 2020.The funding partners reduce funding by 20%, which affected income but costing remained same. With the uncertainty of reopening services, to sustain the organisation, trustees made tough decision and introduce redundancy in November 2020.Total of 9 support workers were made redundant saving approximately £180,000 per annum.BPCA then restructured the organisation and reemployed staff on casual contract basis when lockdown restriction was lifted and outreach in the community was permitted followed by day services resuming in June 21.After April 2021, BPCA started receiving funding from different funding sources to support reopening of the services.BPCA is thankful to all funders and local authority for the tremendous support given at the unprecedented situation.