

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.

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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 minimised 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 taken regularly. Ellis Whittam provides advice on employment law, HR and health & safety issues.

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Year ended 31 March 2021

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

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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 form 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.

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Trustees' Annual Report

Year ended 31 March 2021

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;

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Trustees' Annual Report

Year ended 31 March 2021

- 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 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 required 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 examination 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 Rafique 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		<u>825,153</u>	<u>825,153</u>	<u>728,516</u>
EXPENDITURE ON:				
Charitable activities		590,866	590,866	757,580
TOTAL EXPENDITURE		<u>590,866</u>	<u>590,866</u>	<u>757,580</u>
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		<u>776,465</u>	<u>776,465</u>	<u>542,178</u>


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		<u>256,982</u>	<u>93,539</u>
Change in cash and cash equivalents in the year		256,982	93,539
Cash and cash equivalent brought forward		246,584	153,045
Cash and cash equivalent carried forward	15	<u><u>503,566</u></u>	<u><u>246,584</u></u>

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2021

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 measured 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 directly 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.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2021

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 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.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2021

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 it 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 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
	<u>792,393</u>	<u>792,393</u>	<u>712,573</u>

3. Investment Income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	3	3	21
	<u>3</u>	<u>3</u>	<u>21</u>

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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For the year ended 31 March 2021

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

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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Notes to the Financial Statements
For the year ended 31 March 2021

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

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

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 Examiners' 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
	<u>477,038</u>	<u>588,038</u>

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
	<u>49</u>	<u>49</u>

No employee received remuneration 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).

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Notes to the Financial Statements
For the year ended 31 March 2021

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
	<u>288,023</u>	<u>56,591</u>	<u>45,969</u>	<u>390,583</u>
Depreciation				
At 1st April 2020	161,120	37,856	42,559	241,535
Charge for the Period	14,400	7,868	682	22,950
	<u>175,520</u>	<u>45,724</u>	<u>43,241</u>	<u>264,485</u>
As at 31 March 2021	<u>175,520</u>	<u>45,724</u>	<u>43,241</u>	<u>264,485</u>
Net book value				
At 31 March 2021	<u>112,503</u>	<u>10,867</u>	<u>2,728</u>	<u>126,098</u>
At 31 March 2020	<u>126,903</u>	<u>18,735</u>	<u>1</u>	<u>145,639</u>

10. DEBTORS	2021 £	2020 £
Trade Debtors	146,444	183,682
Prepayments and accrued income	4,734	7,567
	<u>151,178</u>	<u>191,249</u>

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
	<u>80,453</u>	<u>116,568</u>

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	<u>542,178</u>	<u>825,153</u>	<u>(590,866)</u>	<u>776,465</u>

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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

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15 . ANALYSIS OF CASH AND CASH EQUIVALENTS

	2,021	2,020
	£	£
Cash and cash equivalent	503,566	246,584
	<u>503,566</u>	<u>246,584</u>

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 £2,079 (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.