

# **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**

<b>Trustees</b>	Mr Anwar Ali Mr Abdul Bari, Treasurer Mr Tony Hardie, Acting Chairman Mr Akkas Ullah Miah Mrs Shaleha Khanam
<b>Company Number</b>	03993557
<b>Charity Number</b>	1082770
<b>Registered office</b>	St. Margaret's House 21 Old Ford Road London E2 9PL
<b>Company secretary</b>	Mrs Shaleha Khanam
<b>Chief executive officer</b>	Mrs Shamimara Choudhury
<b>Bank</b>	HSBC Bank Plc 465 Bethnal Green Road London E2 9QW E2 9QW
<b>Independent Examiner</b>	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**

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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 11<sup>th</sup> 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.

## **BANGLADESHI PARENTS AND CARERS ASSOCIATION**

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**Trustees' Annual Report**

**Year ended 31 March 2022**

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### **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 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 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 employment law, HR and health & safety service to BPCA.

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**Trustees' Annual Report**

**Year ended 31 March 2022**

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**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

## **BANGLADESHI PARENTS AND CARERS ASSOCIATION**

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### **Trustees' Annual Report**

**Year ended 31 March 2022**

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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

## **BANGLADESHI PARENTS AND CARERS ASSOCIATION**

### **(COMPANY LIMITED BY GUARANTEE)**

#### **Trustees' Annual Report**

**Year ended 31 March 2022**

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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 acknowledges 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

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**Trustees' Annual Report**

**Year ended 31 March 2022**

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

	Notes	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	9	104,076		126,098	
			104,076		126,098
<b>CURRENT ASSETS</b>					
Debtors	10	13,352		151,178	
Cash at bank and in hand		749,330		579,642	
		762,682		730,820	
<b>CREDITORS: amounts falling due within one year</b>	11	(17,564)		(80,453)	
<b>NET CURRENT ASSETS</b>			745,118		650,367
<b>NET ASSETS</b>			849,194		776,465
<b>CHARITY FUNDS</b>					
Unrestricted Funds	12		849,194		776,465
<b>TOTAL FUND</b>			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 £
<b>Cash flows from operation activities</b>			
Net cash (used in)/provided by operating activities	14	174,597	261,193
<b>Cash flow from investing activities</b>			
Purchase of tangible fixed assets		(4,908)	(3,409)
<b>Net cash after investing activities</b>		<u><b>169,689</b></u>	<u><b>257,784</b></u>
<b>Change in cash and cash equivalents in the year</b>		<b>169,689</b>	<b>257,784</b>
Cash and cash equivalent brought forward		504,368	246,584
<b>Cash and cash equivalent carried forward</b>	15	<u><u><b>674,057</b></u></u>	<u><u><b>504,368</b></u></u>

**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 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 2022**

**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**  
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**For the year ended 31 March 2022**

**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**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Day centre - fees	739,561	739,561	792,393
	<u><b>739,561</b></u>	<u><b>739,561</b></u>	<u><b>792,393</b></u>

**3 . Investment Income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Bank interest	1	1	3
	<u><b>1</b></u>	<u><b>1</b></u>	<u><b>3</b></u>

**BANGLADESHI PARENTS AND CARERS ASSOCIATION**  
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**For the year ended 31 March 2022**

**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	-
	<b>542,228</b>	<b>542,228</b>	<b>380,945</b>

**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
	<b>24,585</b>	<b>114,435</b>	<b>139,020</b>	<b>209,921</b>
<b>Total Charitable Expenditure</b>	<b>24,585</b>	<b>656,663</b>	<b>681,248</b>	<b>590,866</b>

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

**6 . NET INCOME/(EXPENDITURE)**

This is stated after charging:

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

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 Examiners' 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:

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

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

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Administration	5	5
Direct	30	44
	<u><b>35</b></u>	<u><b>49</b></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 £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.

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<b>9 . Tangible fixed assets</b>	<b>Short-term Leasehold Property</b>	<b>Motor Vehicles</b>	<b>Fixture and fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1st April 2021	288,023	56,591	45,969	390,583
Addition			4,908	4,908
Disposals		(21,150)		(21,150)
	<u>288,023</u>	<u>35,441</u>	<u>50,877</u>	<u>374,341</u>
<b>Depreciation</b>				
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	<u>189,920</u>	<u>35,440</u>	<u>44,905</u>	<u>270,265</u>
<b>Net book value</b>				
At 31 March 2022	<u><b>98,103</b></u>	<u><b>1</b></u>	<u><b>5,972</b></u>	<u><b>104,076</b></u>
At 31 March 2021	<u>112,503</u>	<u>10,867</u>	<u>2,728</u>	<u>126,098</u>

**10 . DEBTORS**

	<b>2022 £</b>	<b>2021 £</b>
Trade Debtors	11,871	146,444
Prepayments and accrued income	1,481	4,734
	<u><b>13,352</b></u>	<u><b>151,178</b></u>

**11 . CREDITORS: Amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
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
	<u><b>17,564</b></u>	<u><b>80,452</b></u>

**12 . STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

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

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**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
<b>Total funds</b>	<b><u>542,178</u></b>	<b><u>825,153</u></b>	<b><u>590,866</u></b>	<b><u>776,465</u></b>

**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)
	<b><u>849,194</u></b>	<b><u>849,194</u></b>

**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)
	<b><u>776,465</u></b>	<b><u>776,465</u></b>

**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
<b>Adjustment for:</b>		
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	<b><u>174,597</u></b>	<b><u>261,193</u></b>

**BANGLADESHI PARENTS AND CARERS ASSOCIATION**  
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**15 . ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2,022</b>	<b>2,021</b>
	<b>£</b>	<b>£</b>
Cash and cash equivalent	674,057	504,368
	<u><b>674,057</b></u>	<u><b>504,368</b></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 £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 management decided to write it off as bad debt.

**19 . POST BALANCE SHEET EVENTS**

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