

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

Contents

	Page
Charity Information	1
Trustees' annual report	2 to 8
Independent examiner's report	9
Statement of financial activities	10
Statement of financial position	11
Statement of cash flows	12
Notes to the financial statements	13 to 20

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.

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2025

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 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.

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2025

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)

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2025

- 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.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2025

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

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2025

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.

BANGLADESHI PARENTS AND CARERS ASSOCIATION

(COMPANY LIMITED BY GUARANTEE)

Trustees' Annual Report

Year ended 31 March 2025

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

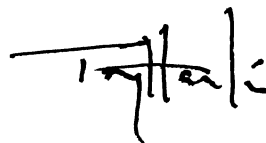
Each of the persons who is a trustee at the date of approval of this report confirms that:

- 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 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: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		<u>682,424</u>	<u>682,424</u>	<u>681,436</u>
EXPENDITURE ON:				
Charitable activities		676,168	676,168	674,651
TOTAL EXPENDITURE		<u>676,168</u>	<u>676,168</u>	<u>674,651</u>
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		<u>841,459</u>	<u>841,459</u>	<u>835,203</u>

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 Act 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.

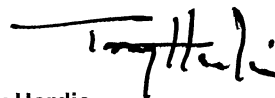
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

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		<u>48,642</u>	<u>27,757</u>
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	<u><u>663,247</u></u>	<u><u>614,605</u></u>

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

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2025

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 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.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2025

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 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 2025

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 2025 £	Total funds 2025 £	Total funds 2024 £
Day centre - fees	682,117	682,117	681,167
	<u>682,117</u>	<u>682,117</u>	<u>681,167</u>

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
3. Investment Income			
Bank interest	171	171	111
	<u>171</u>	<u>171</u>	<u>111</u>

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2025

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

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2025

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets		
- owned by the charity	15,854	15,854
	<u>15,854</u>	<u>15,854</u>

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
	<u>505,025</u>	<u>496,209</u>

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
	<u>33</u>	<u>30</u>

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.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2025

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 31 March 2025	<u>288,023</u>	<u>52,178</u>	<u>340,201</u>
Depreciation			
At 1st April 2024	218,720	47,813	266,533
Charge for the Period	14,400	1,454	15,854
As at 31 March 2025	<u>233,120</u>	<u>49,267</u>	<u>282,387</u>
Net book value			
At 31 March 2025	<u>54,903</u>	<u>2,911</u>	<u>57,814</u>
At 31 March 2024	<u>69,303</u>	<u>4,366</u>	<u>73,669</u>

10. DEBTORS

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

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
	<u>31,713</u>	<u>16,077</u>

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	<u>835,203</u>	<u>682,424</u>	<u>(676,168)</u>	<u>841,459</u>

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2025

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	815,358
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

BANGLADESHI PARENTS AND CARERS ASSOCIATION
(A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31 March 2025

15 . ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash and cash equivalent	663,247	614,605
	<u><u>663,247</u></u>	<u><u>614,605</u></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 £2,180 (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 uncertainty which may require disclosure in the financial statements.