

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
BRITISH INDIAN PSYCHIATRIC ASSOCIATION

Shah & Co (Accountants) Ltd
Chartered Certified Accountants
Cash's Business Centre
1st Floor
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BRITISH INDIAN PSYCHIATRIC ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2024

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BRITISH INDIAN PSYCHIATRIC ASSOCIATION

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the BIPA are to protect and promote good health amongst people with mental illness or intellectual disability, in particular those from the black and minority ethnic communities, This is achieved by:

- advancing education in mental health through training and research:
- working with statutory bodies, healthcare professionals and other organization to assist in the improvement of mental healthcare provision.

Significant activities

BIPA members have attended the Indian Psychiatry Society (IPS) annual conference ANCIPS in January 2024, where they presented and also had opportunity to network and continue developing BIPA links with IPS. Joint presentations of BIPA and IPS executive teams focussed on transcultural landscapes and collaborative working

The executive team has held regular meetings throughout the year, ensuring effective leadership and decision-making.

The BIPA website has been updated with relevant information, ensuring that members and the community stay informed about the organization's activities and achievements

A WhatsApp group has been established for BIPA members, providing a convenient platform for communication, sharing resources, and building a stronger sense of community.

BIPA members have attended various conferences and diaspora events such as the as British Pakistan Psychiatry Association, British Sri Lankan Psychiatry Association and BAPIO annual events.

BIPA president Dr Bhavana Chawda has attended the society for brain mapping and therapeutics 2024 annual world congress and The American Psychiatric Association annual general meeting in New York. A joint presentation with IAPA and IPS presidents on alcohol use disorder was well received.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE008349 (England and Wales)

Registered Charity number

1169838

Registered office

Cash's Business Centre
First Floor
228 Widdrington Road
Coventry
Warwickshire
CV1 4PB

BRITISH INDIAN PSYCHIATRIC ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Trustees

President:- Dr Bhavana Chawda

Vice President:- Dr Sridevi Sira Mahalingappa

Honorary Secretary:- Dr Harinder Bains

Treasurer:- Dr Ramneesh Puri

Immediate Past President:- Dr Ananta Dave

Dr Seshagiri Rao Nimmagadda

Dr Manoj Rajagopal

Executive Committee 2022 - 2024:-

Dr Sanjukta Das

Dr Nita Agarwal

Dr Fabida Aria

Dr Shweta Mittal

Dr Anu Priya

Dr Ashok Jainar

Dr Sen Kallumpuram

Dr Baxi Neeraj Prasad Sinha

Dr Mano Manoharan

Dr Ananta Dave

Dr Trupti Koli

Dr Mina Bobdey

Independent Examiner

Harendra Shah

Shah & Co (Accountants) Ltd

Chartered Certified Accountants

Cash's Business Centre

1st Floor

228 Widdrington Road

Coventry

West Midlands

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Approved by order of the board of trustees on 17 March 2025 and signed on its behalf by:

Dr S Sira Mahalingappa - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRITISH INDIAN PSYCHIATRIC ASSOCIATION

Independent examiner's report to the trustees of British Indian Psychiatric Association ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes 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 Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I 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 Company 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 Section 396 of the 2006 Act other than any requirement that the accounts give a 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.

Harendra Shah
The Association of Chartered Certified Accountants

Shah & Co (Accountants) Ltd
Chartered Certified Accountants
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1st Floor
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West Midlands
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17 March 2025

BRITISH INDIAN PSYCHIATRIC ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	11,486	6,932
Other trading activities	3	37,333	25,079
Total		<u>48,819</u>	<u>32,011</u>
 EXPENDITURE ON			
Charitable activities	4		
Postage and Stationery		-	248
Advertising and Conference Set up fees		307	454
Telephone Expenses		353	173
Insurance and Lincencing		-	784
Sundry Expenses		-	350
Event Fees		29,558	23,407
Accountancy		800	-
Total		<u>31,018</u>	<u>25,416</u>
 NET INCOME		17,801	6,595
 RECONCILIATION OF FUNDS			
Total funds brought forward		58,893	52,298
 TOTAL FUNDS CARRIED FORWARD		<u><u>76,694</u></u>	<u><u>58,893</u></u>

The notes form part of these financial statements

BRITISH INDIAN PSYCHIATRIC ASSOCIATION

BALANCE SHEET
31 MARCH 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
CURRENT ASSETS			
Debtors	7	(975)	(975)
Cash at bank		77,669	59,868
		<u>76,694</u>	<u>58,893</u>
NET CURRENT ASSETS		<u>76,694</u>	<u>58,893</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,694</u>	<u>58,893</u>
NET ASSETS		<u>76,694</u>	<u>58,893</u>
FUNDS	8		
Unrestricted funds		76,694	58,893
TOTAL FUNDS		<u>76,694</u>	<u>58,893</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 March 2025 and were signed on its behalf by:

S Sira Mahalingappa - Trustee

The notes form part of these financial statements

BRITISH INDIAN PSYCHIATRIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	6,741	3,074
Donated services and facilities	4,745	3,858
	<u>11,486</u>	<u>6,932</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Sponsorships	<u>37,333</u>	<u>25,079</u>

BRITISH INDIAN PSYCHIATRIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Advertising and Conference Set up fees	307	-	307
Telephone Expenses	353	-	353
Event Fees	29,558	-	29,558
Accountancy	-	800	800
	<u>30,218</u>	<u>800</u>	<u>31,018</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

	31.3.24 £	31.3.23 £
Trustees' expenses	<u>1,433</u>	<u>800</u>

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,932
Other trading activities	25,079
Total	<u>32,011</u>
EXPENDITURE ON	
Charitable activities	
Postage and Stationery	248
Advertising and Conference Set up fees	454
Telephone Expenses	173
Insurance and Lincencing	784
Sundry Expenses	350
Event Fees	23,407
Total	<u>25,416</u>
NET INCOME	6,595
RECONCILIATION OF FUNDS	
Total funds brought forward	52,298
TOTAL FUNDS CARRIED FORWARD	<u>58,893</u>

BRITISH INDIAN PSYCHIATRIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Accruals	(975)	(975)
	<u> </u>	<u> </u>

8. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	58,893	17,801	76,694
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>58,893</u>	<u>17,801</u>	<u>76,694</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	48,819	(31,018)	17,801
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>48,819</u>	<u>(31,018)</u>	<u>17,801</u>

Comparatives for movement in funds

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	52,298	6,595	58,893
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>52,298</u>	<u>6,595</u>	<u>58,893</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	32,011	(25,416)	6,595
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>32,011</u>	<u>(25,416)</u>	<u>6,595</u>

BRITISH INDIAN PSYCHIATRIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	52,298	24,396	76,694
TOTAL FUNDS	<u>52,298</u>	<u>24,396</u>	<u>76,694</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,830	(56,434)	24,396
TOTAL FUNDS	<u>80,830</u>	<u>(56,434)</u>	<u>24,396</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

BRITISH INDIAN PSYCHIATRIC ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,741	3,074
Donated services and facilities	4,745	3,858
	<u>11,486</u>	<u>6,932</u>
Other trading activities		
Sponsorships	37,333	25,079
	<u>48,819</u>	<u>32,011</u>
Total incoming resources	<u>48,819</u>	<u>32,011</u>
EXPENDITURE		
Charitable activities		
Trustees' expenses	1,433	800
Insurance	-	784
Telephone	353	173
Postage and stationery	-	248
Advertising	307	454
Sundries	-	350
No description	28,125	22,607
	<u>30,218</u>	<u>25,416</u>
Support costs		
Governance costs		
Accountancy and legal fees	800	-
	<u>31,018</u>	<u>25,416</u>
Total resources expended	<u>31,018</u>	<u>25,416</u>
Net income	<u><u>17,801</u></u>	<u><u>6,595</u></u>

This page does not form part of the statutory financial statements