

Registered number: 03993557
Charity number: 1082770

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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

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BANGLADESHI PARENTS AND CARERS ASSOCIATION
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BANGLADESHI PARENTS AND CARERS ASSOCIATION
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2017**

Trustees

Mr Anwar Ali, Chairman
Mr Abdul Bari, Treasurer
Mrs Jubeda Khatun (resigned 22 August 2017)
Mrs Jakia Sultana Jasmin (resigned 22 August 2017)
Mr Tony Hardie
Mr Akkas Ullah Miah

Company registered number

03993557

Charity registered number

1082770

Registered office

St Margaret's House
21 Old Ford Road
Bethnal Green
London
E2 9PL

Company secretary

Shaleha Khanam

Chief executive officer

Shamimara Choudhury

Independent auditors

Goodman Jones LLP
Chartered Accountants
29/30 Fitzroy Square
London
W1T 6LQ

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2017

The Trustees present their annual report together with the audited financial statements of Bangladeshi Parents and Carers Association (hereafter "BPCA" or "the Charity") for the period 1 April 2016 to 31 March 2017. 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 the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Objectives and Activities

a. POLICIES AND OBJECTIVES

Bangladeshi Parents and Carers Association was formed in 1998 and is a specialist 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 users. Today BPCA has become one of the largest Day Care Centres in the Voluntary Sector in Tower Hamlets, with a new Day Care Centre opened (2013) in Newham.

The Objects of the Charity are the provision of a centre or centres for the relief of need, hardship or distress and other charitable purposes for the general benefit of the inhabitants of East London in particular the neighbourhoods of the Boroughs of Tower Hamlets and Newham.

The Charity also aims to remain a well-administered, cost-effective and sustainable organisation; to demonstrate to all service users and staff an ethos of friendliness, inclusion and integrity; to be recognised externally as skilled, focused and accountable; and to work co-operatively and/or in partnership with others.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

BPCA Aim

- BPCA aim to provide culturally appropriate day service for people with Learning, Physical and Sensory disabilities. We provide a variety of educational, social and leisure activities.
- We have fully equipped day centres with ICT training facility, state of the art sensory room, arts and craft workshop and other multipurpose activity rooms.
- We also provide community based activities, residential breaks and a variety of recreational and leisure activities.

c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

The Trustees have paid due regard to the Charity Commission guidance on public benefit and to the provision of the Equality Act 2010 in deciding what activities the Charity should undertake.

Achievements and performance

a. REVIEW OF ACTIVITIES

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 the 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 learn more about plants and the growing process, gaining skills to sell to local shops to generate money which will be used for reinvestment. Our main funders this year include the London Borough of Tower Hamlets, Newham and Hackney. We would like to thank all the funders for their generosity and support referring

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

service users to BPCA.

The Charity applied appropriate measures and control to prudently to meet the Charity's objectives. All assets are held to allow the Charity to carry out its normal charitable and administrative activities. The monitoring returns and feedback received from service users demonstrate that BPCA was successful in improving the social and emotional development of the service users and improving their quality of life.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. RESERVES POLICY

The Board of Trustees has examined the Charity's requirements for reserves in the light of the main risks to the Charity. It has established a policy whereby unrestricted funds not committed or invested in fixed assets held by the Charity should be at least three months of expenditure (estimated at £170,000). This acknowledges the financial risks and contractual obligations associated with employment of staff and contractual requirements relating to premises and equipment.

Free reserves at present levels are c. £590,000.

c. FINANCIAL SUMMARY

Our funding in 2016/2017, has come from the three neighbouring boroughs, Tower Hamlet, 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.

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 a Memorandum of Association dated 15/05/2000 and is a registered charity number 1082770

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Trustees form the Management Committee. The Management Committee may co-opt persons to serve on the Committee providing always that the number of co-opted members 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 Annual General Meeting shall retire from office.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

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. Key management personnel are considered to comprise the Chief Executive, Deputy Manager, and the Office Manager.

e. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

f. RELATED PARTY RELATIONSHIPS

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

Partners

ABC Accountancy and Book Keeping
Abis Resources
APASEN
ASK London College
Ellis Whittam
Kew Garden
NTV EUROPE
St Margaret's House
Tower Hamlets community Transport
Valance Community Sports Association Ltd

Funders

London Borough of Newham
London Borough of Tower Hamlet
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 is being undertaken in 2017/18. 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 offices and also in relation to data protection and confidentiality.

We have a comprehensive health and safety policy that is reviewed and actioned regularly. Ellis Whittam provides Employment Law, HR and Health & Safety services to BPCA.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Plans for future periods

Our future plans are to:

- Continue to provide day care service for vulnerable adults through centre and community based activity.
- Promote choice and independence
- Open a nursery to promote the green finger project
- Purchase a another new minibus
- Promote health and wellbeing for our service users.
- Execute the BPCA home care project
- Develop new community partnership activities.
- Further develop volunteering opportunities

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Bangladeshi Parents and Carers Association 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 Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Goodman Jones LLP, have indicated their willingness to continue in office. The Trustees will

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on 19/12/17 and signed on their behalf by:



.....
Mr. Tony Hardie
Trustee

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BANGLADESHI PARENTS AND CARERS ASSOCIATION

We have audited the financial statements of Bangladeshi Parents and Carers Association for the year ended 31 March 2017 set out on pages 9 to 21. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The Trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 145 of the Charities Act 2011 and report to you in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BANGLADESHI PARENTS AND CARERS ASSOCIATION

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the Charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies' exemption.


Goodman Jones LLP

Chartered Accountants

29/30 Fitzroy Square
London
W1T 6LQ

Date: 20.12.2017

Goodman Jones LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2017**

	Note	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
INCOME FROM:				
Donations and legacies	2	-	-	3,229
Charitable activities	3	722,146	722,146	726,512
Investments	4	-	-	4
Other income		14,584	14,584	8,351
TOTAL INCOME		736,730	736,730	738,096
EXPENDITURE ON:				
Raising funds		44	44	274
Charitable activities		681,555	681,555	639,253
TOTAL EXPENDITURE		681,599	681,599	639,527
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		55,131	55,131	98,569
NET MOVEMENT IN FUNDS		55,131	55,131	98,569
RECONCILIATION OF FUNDS:				
Total funds brought forward		716,839	716,839	618,270
TOTAL FUNDS CARRIED FORWARD		771,970	771,970	716,839

The notes on pages 12 to 21 form part of these financial statements.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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REGISTERED NUMBER: 03993557

BALANCE SHEET
AS AT 31 MARCH 2017

	Note	£	2017 £	£	2016 £
FIXED ASSETS					
Tangible assets	9		180,595		197,725
CURRENT ASSETS					
Debtors	10	214,311		136,790	
Cash at bank and in hand		461,440		466,012	
		<u>675,751</u>		<u>602,802</u>	
CREDITORS: amounts falling due within one year	11	<u>(84,376)</u>		<u>(83,688)</u>	
NET CURRENT ASSETS			591,375		519,114
NET ASSETS			<u>771,970</u>		<u>716,839</u>
CHARITY FUNDS					
Unrestricted funds	12		<u>771,970</u>		<u>716,839</u>
TOTAL FUNDS			<u>771,970</u>		<u>716,839</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 145 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 19/12/17 and signed on their behalf, by:

.....
Mr Tony Hardie
Trustee

The notes on pages 12 to 21 form part of these financial statements.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2017

	Note	2017 £	2016 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	14	<u>(2,380)</u>	<u>220,385</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		-	(4)
Purchase of tangible fixed assets		<u>(2,192)</u>	<u>(1,793)</u>
Net cash used in investing activities		<u>(2,192)</u>	<u>(1,797)</u>
Change in cash and cash equivalents in the year		(4,572)	218,588
Cash and cash equivalents brought forward		<u>466,012</u>	<u>247,424</u>
Cash and cash equivalents carried forward	15	<u>461,440</u>	<u>466,012</u>

The notes on pages 12 to 21 form part of these financial statements.

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

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.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 Reconciliation with previous Generally Accepted Accounting Practice

It is the first year that the Charity has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 March 2016 and the date of transition to FRS 102 and SORP 2015 was therefore 1 April 2015. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. ACCOUNTING POLICIES (continued)

1.4 Income

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

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

On receipt, 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 open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 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 of 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.

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

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset 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 useful lives on the following bases:

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.7 Interest receivable

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

1.8 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 discounts due.

1.9 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.

1.10 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 estimate 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 Financial instruments

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

1.12 Pensions

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

1.13 Fund accounting

General funds are unrestricted funds which are available for 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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations	-	-	3,229
<i>Total 2016</i>	3,229	3,229	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Day centre - fees	722,146	722,146	726,512
<i>Total 2016</i>	726,512	726,512	

4. INVESTMENT INCOME

	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Bank interest	-	-	4
<i>Total 2016</i>	4	4	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

5. DIRECT COSTS

	Day centre	Total	Total
	£	2017	2016
	£	£	£
Staff training & development	6,218	6,218	4,462
Rent	52,809	52,809	52,950
Cleaning	4,268	4,268	2,783
Event cost	1,326	1,326	1,447
Day Care lunch	14,154	14,154	13,249
Travel and transport	43,190	43,190	45,682
Repair and maintenance	8,037	8,037	7,093
Telephone and internet	2,495	2,495	1,981
Printing, postage and office supplies	820	820	2,485
Sundry expenses	72	72	-
Wages and salaries	404,605	404,605	330,598
National insurance	18,759	18,759	-
Pension cost	1,791	1,791	2,509
Depreciation	19,322	19,322	20,268
	<u>577,866</u>	<u>577,866</u>	<u>485,507</u>
At 31 March 2016	<u>485,507</u>	<u>485,507</u>	

6. SUPPORT COSTS

	Governance	Day centre	Total	Total
	£	£	2017	2016
	£	£	£	£
Telephone and internet	-	624	624	496
Printing, postage and office supplies	-	205	205	622
Recruitment and CRB	-	1,736	1,736	265
Insurance	-	2,850	2,850	3,665
Payroll services and bookkeeping	-	9,600	9,600	8,547
Accountancy fees	2,000	-	2,000	2,000
Legal and professional fees	(11,177)	-	(11,177)	5,085
Bank charges	-	750	750	987
Audit fees	5,000	-	5,000	3,500
Wages and salaries	9,064	73,650	82,714	103,631
National insurance	1,027	6,813	7,840	22,885
Pension cost	-	1,547	1,547	2,063
	<u>5,914</u>	<u>97,775</u>	<u>103,689</u>	<u>153,746</u>
At 31 March 2016	<u>13,202</u>	<u>140,544</u>	<u>153,746</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2017 £	2016 £
Depreciation of tangible fixed assets: - owned by the charity	19,322	20,268

During the year, no Trustees received any remuneration (2016 - £NIL).

During the year, no Trustees received any benefits in kind (2016 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2016 - £NIL).

8. STAFF COSTS

Staff costs were as follows:

	2017 £	2016 £
Wages and salaries	487,319	434,229
Social security costs	26,599	22,885
Other pension costs	3,338	4,572
	<u>517,256</u>	<u>461,686</u>

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

	2017 No.	2016 No.
Admin	3	3
Direct	40	40
	<u>43</u>	<u>43</u>

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration and benefits (including employer's NIC and pension contributions) paid in respect of key management personnel during the year totalled £126,075 (2016: £117,473).

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**NOTES TO THE FINANCIAL STATEMENTS
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9. TANGIBLE FIXED ASSETS

	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost				
At 1 April 2016	288,023	42,250	38,196	368,469
Additions	-	-	2,192	2,192
Disposals	-	(25,000)	-	(25,000)
At 31 March 2017	288,023	17,250	40,388	345,661
Depreciation				
At 1 April 2016	103,520	30,463	36,761	170,744
Charge for the year	14,400	3,450	1,472	19,322
On disposals	-	(25,000)	-	(25,000)
At 31 March 2017	117,920	8,913	38,233	165,066
Net book value				
At 31 March 2017	170,103	8,337	2,155	180,595
At 31 March 2016	184,503	11,787	1,435	197,725

10. DEBTORS

	2017 £	2016 £
Trade debtors	209,555	135,934
Prepayments and accrued income	4,756	856
	<u>214,311</u>	<u>136,790</u>

11. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Trade creditors	13,396	12,796
Other taxation and social security	51,256	50,798
Other creditors	2,110	14,594
Accruals and deferred income	17,614	5,500
	<u>84,376</u>	<u>83,688</u>

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12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Balance at 31 March 2017 £
Unrestricted funds				
General Funds	716,839	736,730	(681,599)	771,970

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2016 £
Unrestricted funds					
General Funds	618,270	738,096	(639,527)	-	716,839
	<u>618,270</u>	<u>738,096</u>	<u>(639,527)</u>	<u>-</u>	<u>716,839</u>
Total of funds	<u>618,270</u>	<u>738,096</u>	<u>(639,527)</u>	<u>-</u>	<u>716,839</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	180,595	180,595
Current assets	675,751	675,751
Creditors due within one year	(84,376)	(84,376)
	<u>771,970</u>	<u>771,970</u>

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13. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2016 £</i>	<i>Total funds 2016 £</i>
Tangible fixed assets	197,725	197,725
Current assets	602,801	602,801
Creditors due within one year	(83,688)	(83,688)
	<u>716,838</u>	<u>716,839</u>

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

	<i>2017 £</i>	<i>2016 £</i>
Net income for the year (as per Statement of Financial Activities)	55,131	98,569
Adjustment for:		
Depreciation charges	19,322	20,268
Dividends, interest and rents from investments	-	4
(Increase)/decrease in debtors	(77,521)	56,215
Increase in creditors	688	45,329
Net cash (used in)/provided by operating activities	<u>(2,380)</u>	<u>220,385</u>

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	<i>2017 £</i>	<i>2016 £</i>
Cash in hand	461,440	466,012
Total	<u>461,440</u>	<u>466,012</u>

16. PENSION COMMITMENTS

The Charity operates a defined contributions 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 and amounted to £3,338 (2016 - £4,572). Contributions totalling £1,245 (2016 - £1,619) were payable to the fund at the balance sheet date and are included in creditors

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
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17. RELATED PARTY TRANSACTIONS

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