

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

Trustees' Report and Financial Statements

For the Year Ended 31 March 2019

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

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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 2019

Trustees

Mr Anwar Ali, Chairman
Mr Abdul Bari, Treasurer
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
(A Company Limited by Guarantee)

Trustees' Report
For the Year Ended 31 March 2019

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 2018 to 31 March 2019. 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.

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 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 Organisation 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.

b. Strategies for achieving objectives

The Objects of the Charity are the provision of a centre or centres conducted according to Christian principles for the advancement of the Christian religion, for the advancement of education, the relief of need, hardship or distress and other charitable purposes for the general benefit of the inhabitants of the neighbourhood of the Borough of Tower Hamlets and for those purposes (and without prejudice to the generality of the foregoing) the Charity may provide residential accommodation for any person sharing in that work, all such persons constituting the Residents of the House.

The organisation 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.

c. Mission and Values

St Margaret's House Settlement has a long tradition of working with the people of Bethnal Green and the wider community. Our main aim is to engage with and empower local groups and individuals by the provision of facilities and services.

Values & Ethos

"Treating people as unique individuals whose life has been shaped by social inequalities and discrimination"

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Trustees' Report (continued)
For the Year Ended 31 March 2019

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.

Achievements and performance

a. Review of activities

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 users continuously.

During the year the management committee applied control, ensure prudently to meet the charity's objectives. All assets are held to allow the organisation to carry out its normal charitable and administrative activities.

The monitoring returns and feedback received from services users demonstrate that BPCA was successful in improving the social and emotional development of the users and improving their quality of life.

The charity has done a number of successful activities this year for service users. BACS payment system was introduced last year for all of our staff so that payments can go directly into their bank account. The system is operating efficiently.

BPCA is a highly experienced provider of support to people with learning disabilities and special needs. We have been providing community-based activities for residents of Tower Hamlets since 1999, supporting adults with learning disabilities, autism and other complex needs through Opal Support Hub (where we have 42 support workers and managers) in Bethnal Green, Tower Hamlets and Sapphire Support Hub in neighbouring Newham. Over the years BPCA's services to the communities expanded from Tower Hamlets to Newham and other Boroughs. During the recent years BPCA is providing services to the communities from its second centre at Newham.

We train staff to promote Service users to develop independent living skills, independence and communication skills, social and networking skills and promote mental health and well-being.

Our person led process promotes choice and control, encouraging confidence building, engagement and motivation, and therefore will meet requirements of the specification in promoting independence through a person-centred approach. Activity plan for the individual user includes an overall objective and monthly target. We ensure outcome is delivering the intended objectives through session evaluation and monthly monitoring report.

Staffs have regular supervision and appraisal with their line managers to discuss any concerns, issues, training and supporting needs. Monthly staff meeting allows staff to express and share experience of challenges faced during service delivery. All staff working for BPCA are at least Health and Social Care level 3 trained. All staff attends refresher training every year. We are already complying with London Living Wages as required by funders.

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Trustees' Report (continued)
For the Year Ended 31 March 2019

Financial review

a. Reserves policy

BPCA has a policy of reserve whereby it builds up a reserve fund which will give it between 3-6 months budgeted expenditure. The reserves are needed to meet the working capital of the charity in the event of significant drop in funding, and also to meet the refurbishment, adaptation, alteration acquisition costs for the premises, along with other related costs including legal expenses and other necessary equipment and furniture.

At present charity relied on spot sales from London Borough of Tower Hamlets, Hackney and Newham. The charity is receiving referrals from the above boroughs which are supporting the organization to build its reserve funds. Current reserves are £571,242 and free reserves are £402,702, which is equivalent to 6 months' operational expenses that is in line with the reserve policy. BOD reviews the reserve policy annually.

b. Financial Summary

Our funding in 2018/2019 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.

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 charity trustees are not more than seven members of the House elected at the Annual General Meeting of the House. 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.

The Council 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 directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received

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Trustees' Report (continued)
For the Year Ended 31 March 2019

remuneration in the year.

The pay of the senior management staff is reviewed annually and normally increased in accordance with average earnings.

e. Organisational structure and decision making

The Management has overall responsibility for the strategic direction, policy and human and financial resources of the organisation. Day to day operational management of the organisation is delegated by the Management Committee to the CEO, who is responsible for ensuring that the organisation 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
ASK London College
Tower Project
Ellis Whittam
KEW Garden
St Margaret's House
Tower Hamlets community Transport
Valance Community Sports Association Ltd
CORE Project

Main 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 organisation is exposed and a further review is being undertaken in 2019. 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.

Plans for future periods

- 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
- Promote health and wellbeing for our service users.
- 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

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Trustees' Report (continued)
For the Year Ended 31 March 2019

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

This report was approved by the Trustees, on 16-01-20 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

Opinion

We have audited the financial statements of Bangladeshi Parents and Carers Association (the 'Charity') for the year ended 31 March 2019 set out on pages 10 to 21. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 2019 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 Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Matter

The comparative information presented in these financial statements was not subject to an audit.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our

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Independent Auditors' Report to the Members of Bangladeshi Parents and Carers Association

knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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
- sufficient accounting records have not been kept; 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.

Responsibilities of trustees

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, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the

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Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Goodman Jones LLP

Chartered Accountants

29/30 Fitzroy Square

London

W1T 6LQ

Date: 16-01-20

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 2019

	Note	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:				
Charitable activities	2	757,315	757,315	690,260
Investments	3	-	-	7
Other income		17,206	17,206	8,311
TOTAL INCOME		774,521	774,521	698,578
EXPENDITURE ON:				
Raising funds		545	545	78
Charitable activities		891,715	891,715	781,489
TOTAL EXPENDITURE		892,260	892,260	781,567
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		(117,739)	(117,739)	(82,989)
NET MOVEMENT IN FUNDS		(117,739)	(117,739)	(82,989)
RECONCILIATION OF FUNDS:				
Total funds brought forward		688,981	688,981	771,970
TOTAL FUNDS CARRIED FORWARD		571,242	571,242	688,981

The notes on pages 13 to 21 form part of these financial statements.

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(A Company Limited by Guarantee)
Registered number: 03993557

Balance Sheet
As at 31 March 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	9		168,540		191,156
CURRENT ASSETS					
Debtors	10	317,089		112,774	
Cash at bank and in hand		233,075		476,996	
		550,164		589,770	
CREDITORS: amounts falling due within one year	11	(147,462)		(91,945)	
NET CURRENT ASSETS			402,702		497,825
NET ASSETS			571,242		688,981
CHARITY FUNDS					
Unrestricted funds	12		571,242		688,981
TOTAL FUNDS			571,242		688,981

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 144 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 16-01-20 and signed on their behalf, by:

.....*Tony Hardie*.....
Mr Tony Hardie
Trustee

The notes on pages 13 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 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	14	(319,547)	52,695
Cash flows from investing activities:			
Purchase of tangible fixed assets		(4,374)	(37,139)
Net cash used in investing activities		(4,374)	(37,139)
Change in cash and cash equivalents in the year		(323,921)	15,556
Cash and cash equivalents brought forward		476,996	461,440
Cash and cash equivalents carried forward	15	153,075	476,996

The notes on pages 13 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 2019

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 Reconciliation with previous Generally Accepted Accounting Practice

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.

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.

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Notes to the Financial Statements
For the Year Ended 31 March 2019

1. ACCOUNTING POLICIES (continued)

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.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

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

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.

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Notes to the Financial Statements
For the Year Ended 31 March 2019

1. ACCOUNTING POLICIES (continued)

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.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Day centre - fees	757,315	757,315	690,260
	<hr/>	<hr/>	<hr/>
<i>Total 2018</i>	690,260	690,260	
	<hr/>	<hr/>	

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Notes to the Financial Statements
For the Year Ended 31 March 2019

3. INVESTMENT INCOME

	Unrestricted funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
Bank interest	-	-	7
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2018</i>	<u>7</u>	<u>7</u>	

4. DIRECT COSTS

	Day centre £	Total 2019 £	<i>Total 2018 £</i>
Staff training & development	1,449	1,449	2,404
Rent	94,725	94,725	88,650
Cleaning	1,881	1,881	3,164
Event cost	3,103	3,103	2,612
Day Care lunch	12,457	12,457	11,189
Travel and transport	33,409	33,409	45,854
Repair and maintenance	2,093	2,093	2,223
Telephone and internet	1,871	1,871	2,406
Printing, postage and office supplies	3,085	3,085	1,592
Sundry expenses	2,663	2,663	9,687
Wages and salaries	478,326	478,326	438,095
National insurance	10,684	10,684	22,029
Pension cost	1,914	1,914	1,513
Depreciation	26,990	26,990	26,578
	<u>674,650</u>	<u>674,650</u>	<u>657,996</u>
<i>Total 2018</i>	<u>751,169</u>	<u>751,169</u>	

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Notes to the Financial Statements
For the Year Ended 31 March 2019

5. SUPPORT COSTS

	Governance	Day centre	Total	Total
	£	£	2019	2018
			£	£
Telephone and internet	-	468	468	602
Printing, postage and office supplies	-	769	769	393
Recruitment and CRB	-	950	950	746
Insurance	-	3,902	3,902	5,023
Payroll services and bookkeeping	-	9,600	9,600	9,600
Accountancy fees	1,000	-	1,000	2,000
Legal and professional fees	17,541	-	17,541	7,022
Bank charges	-	721	721	1,434
Audit and Independent Examination fees	5,000	-	5,000	3,500
Bad debt provision	-	80,000	80,000	-
Wages and salaries	9,709	78,898	88,607	86,026
National insurance	1,107	7,400	8,507	7,147
	34,357	182,708	217,065	123,493
<i>Total 2018</i>	<i>12,522</i>	<i>17,798</i>	<i>30,320</i>	

6. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019	2018
	£	£
Depreciation of tangible fixed assets: - owned by the charity	26,990	26,578

During the year, no Trustees received any remuneration (2018 - £NIL).
During the year, no Trustees received any benefits in kind (2018 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

7. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £5,000 (2018 - £ -), and other services to the value of £1,000 (2018 - £3,500).

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For the Year Ended 31 March 2019

8. STAFF COSTS

Staff costs were as follows:

	2019	2018
	£	£
Wages and salaries	566,933	513,519
Social security costs	19,191	29,176
Other pension costs	1,914	1,513
	588,038	544,208

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

	2019	2018
	No.	No.
Admin	3	3
Direct	49	42
	52	45

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 £125,817 (2018: £123,732).

9. TANGIBLE FIXED ASSETS

	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost				
At 1 April 2018	288,023	52,691	42,086	382,800
Additions	-	3,900	474	4,374
At 31 March 2019	288,023	56,591	42,560	387,174
Depreciation				
At 1 April 2018	132,320	19,449	39,875	191,644
Charge for the year	14,400	10,538	2,052	26,990
At 31 March 2019	146,720	29,987	41,927	218,634
Net book value				
At 31 March 2019	141,303	26,604	633	168,540
At 31 March 2018	155,703	33,242	2,211	191,156

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10. DEBTORS

	2019 £	2018 £
Trade debtors	312,355	108,018
Prepayments and accrued income	4,734	4,756
	<u>317,089</u>	<u>112,774</u>

11. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	14,781	23,850
Other taxation and social security	69,693	41,379
Other creditors	42,825	-
Accruals and deferred income	20,163	26,716
	<u>147,462</u>	<u>91,945</u>

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted funds				
General Funds	<u>688,981</u>	<u>774,521</u>	<u>(892,260)</u>	<u>571,242</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
General Funds	<u>771,970</u>	<u>698,578</u>	<u>(781,567)</u>	<u>688,981</u>
Total of funds	<u>771,970</u>	<u>698,578</u>	<u>(781,567)</u>	<u>688,981</u>

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13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	168,540	168,540
Current assets	550,164	550,164
Creditors due within one year	(147,462)	(147,462)
	<u>571,242</u>	<u>571,242</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	191,156	191,156
Current assets	589,770	589,770
Creditors due within one year	(91,945)	(91,945)
	<u>688,981</u>	<u>688,981</u>

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

	2019 £	2018 £
Net expenditure for the year (as per Statement of Financial Activities)	(117,739)	(82,989)
Adjustment for:		
Depreciation charges	26,990	26,578
(Increase)/decrease in debtors	(284,315)	101,537
Increase in creditors	55,517	7,569
Net cash (used in)/provided by operating activities	<u>(319,547)</u>	<u>52,695</u>

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2019 £	2018 £
Cash in hand	153,075	476,996
Total	<u>153,075</u>	<u>476,996</u>

BANGLADESHI PARENTS AND CARERS ASSOCIATION
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Notes to the Financial Statements
For the Year Ended 31 March 2019

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 £1,914 (2018 - £1,513). Contributions totalling £978 (2018 - £889) 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 the prior years that require disclosure.