Registered number: 04681096
Charity number: 1129714

BANGLADESHI YOUTH ORGANISATION

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

BANGLADESHI YOUTH ORGANISATION
(A company limited by guarantee)

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BANGLADESHI YOUTH ORGANISATION

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2020

Trustees

Abdul Rouf
Abdul Karim
Shadidur Rahman
Yasmin Haq
Abdul Khalique
Hiron Miah
Mohammed Azad

Company registered number

04681096

Charity registered number

1129714

Registered office

52 Cornwall Road, Bradford, West Yorkshire, BD8 7JN

Company secretary

Mohammed Azad

Chief executive officer

Abdul Rouf

Accountants

CY Thirsk Ltd Incorporating Fearnside & Co, 36 Westgate, THIRSK, North Yorkshire, YO7 1QR

BANGLADESHI YOUTH ORGANISATION

(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their annual report together with the financial statements of the company for the 1 April 2019 to 31 March 2020. 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).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charrity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Activities are planned to enable young people to become aware of their social responsibilities and to develop interactive skills.

Achievements and performance

a. FINANCIAL PERFORMANCE

Through increased funding and strict control over expenditure the Charity's results for the year are considered satisfactory. The Charity achieved a surplus for the year of £18962 (2019:£15281)

b. REVIEW OF ACTIVITIES

During the year the Charity has continued to support and provide benefits to the community despite contraints on the availability of funding and will continue to carefully plan the services of the Charity over the next few years.
During the year the Charity has spent money improving the facilities availble to the people who use the organisation.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company 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.

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27 February 2003 .

The company is constituted under a Memorandum of Association dated 27 February 2003 and is a registered charity number 1129714.

The principal object of the company is to improve the condition of young Bangladeshi's in Bradford, to promote cultural and sporting links with Bangladeshi cultural heritage.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

This report was approved by the Trustees, on 15 December 2020 and signed on their behalf by:

Abdul Karim

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2020

The Trustees (who are also directors of BANGLADESHI YOUTH ORGANISATION 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 of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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.

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BANGLADESHI YOUTH ORGANISATION

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2020.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and 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 the company's accounts 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 can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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.

Signed : : Dated: 15 December 2020

Adil Khan Chartered Accountant

C Y Thirsk Ltd, Incorporating Fearnside & Co.
39 Westgate
THIRSK
North Yorkshire
YO7 1QR

BANGLADESHI YOUTH ORGANISATION

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
INCOME FROM:					
Donations and legacies	2	**26,022**	**27,280**	**53,302**	*33,034*
Investments	3	**4,158**	**-**	**4,158**	*1,222*
Other income		**20,758**	**-**	**20,758**	*28,426*
TOTAL INCOME		**50,938**	**27,280**	**78,218**	*62,682*
EXPENDITURE ON:					
Charitable activities	6	**40,885**	**18,371**	**59,256**	*47,401*
TOTAL EXPENDITURE	7	**40,885**	**18,371**	**59,256**	*47,401*
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		**10,053**	**8,909**	**18,962**	*15,281*
NET MOVEMENT IN FUNDS		**10,053**	**8,909**	**18,962**	*15,281*
RECONCILIATION OF FUNDS:					
Total funds brought forward		**90,093**	**-**	**90,093**	*74,812*
TOTAL FUNDS CARRIED FORWARD		**100,146**	**8,909**	**109,055**	*90,093*

The notes on pages 8 to 14 form part of these financial statements.

BANGLADESHI YOUTH ORGANISATION

(A company limited by guarantee)
REGISTERED NUMBER: 04681096

BALANCE SHEET
AS AT 31 MARCH 2020

	Note	£	2020 £	£	*2019* *£*
FIXED ASSETS					
Tangible assets	10		**32,327**		*33,097*
CURRENT ASSETS					
Debtors	11	**808**		*793*	
Cash at bank and in hand		**77,801**		*58,344*	
		78,609		*59,137*	
CREDITORS: amounts falling due within one year	12	**(1,881)**		*(2,141)*	
NET CURRENT ASSETS			**76,728**		*56,996*
NET ASSETS			**109,055**		*90,093*
CHARITY FUNDS					
Restricted funds			**8,909**		-
Unrestricted funds			**100,146**		*90,093*
TOTAL FUNDS			**109,055**		*90,093*

The company'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 company 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 company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 15 December 2020 and signed on their behalf, by:

Abdul Karim

The notes on pages 8 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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 Youth Organisation 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.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Income

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

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total 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 company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

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

1.5 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

1. ACCOUNTING POLICIES (continued)

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:

Freehold property	-	2% Straight line
Fixtures and fittings	-	15% Straight line
Office equipment	-	25% Reducing balance

1.6 Interest receivable

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

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 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 company 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.

1.10 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 company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Grants	**26,022**	**27,280**	**53,302**	*33,034*
Total 2019	*33,034*	*-*	*33,034*	

3. INVESTMENT INCOME

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Rents received	**4,000**	**-**	**4,000**	*1,166*
Bank interest	**158**	**-**	**158**	*56*
	4,158	**-**	**4,158**	*1,222*
Total 2019	*1,222*	*-*	*1,222*	

4. DIRECT COSTS

	Running Youth centre £	Total 2020 £	*Total 2019 £*
Running Youth centre	**35,797**	**35,797**	*25,623*
Wages and salaries	**20,492**	**20,492**	*20,358*
Depreciation	**770**	**770**	*770*
	57,059	**57,059**	*46,751*
Total 2019	*46,751*	*46,751*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

5. SUPPORT COSTS

	Activities £	Total 2020 £	*Total 2019 £*
Payroll costs	**192**	**192**	*200*
Total 2019	*200*	*200*	

6. GOVERNANCE COSTS

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Independant examiners fee	**450**	**-**	**450**	*450*
Promotional expenses	**1,555**	**-**	**1,555**	*-*
	2,005	**-**	**2,005**	*450*

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2020 £	Depreciation 2020 £	Other costs 2020 £	Total 2020 £	*Total 2019 £*
Running Youth centre	**20,492**	**770**	**35,989**	**57,251**	*46,951*
Expenditure on governance	**-**	**-**	**2,005**	**2,005**	*450*
	20,492	**770**	**37,994**	**59,256**	*47,401*
Total 2019	*20,358*	*770*	*26,273*	*47,401*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2020	2019
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	**770**	*770*

During the year, no Trustees received any remuneration (2019 - £NIL).
During the year, no Trustees received any benefits in kind (2019 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2019 - £NIL).

9. STAFF COSTS

Staff costs were as follows:

	2020	2019
	£	£
Wages and salaries	**20,492**	*20,358*

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

2020	2019
No.	No.
3	*3*

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 April 2019 and 31 March 2020	**38,470**	**18,000**	**2,589**	**14,014**	**73,073**
Depreciation					
At 1 April 2019	**5,373**	**18,000**	**2,589**	**14,014**	**39,976**
Charge for the year	**770**	**-**	**-**	**-**	**770**
At 31 March 2020	**6,143**	**18,000**	**2,589**	**14,014**	**40,746**
Net book value					
At 31 March 2020	**32,327**	**-**	**-**	**-**	**32,327**
At 31 March 2019	*33,097*	*-*	*-*	*-*	*33,097*

11. DEBTORS

	2020 £	*2019 £*
Prepayments and accrued income	**808**	*793*

12. CREDITORS: Amounts falling due within one year

	2020 £	*2019 £*
Bank loans and overdrafts	**731**	*991*
Accruals and deferred income	**1,150**	*1,150*
	1,881	*2,141*

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	**32,327**	**-**	**32,327**
Current assets	**69,700**	**8,909**	**78,609**
Creditors due within one year	**(1,881)**	**-**	**(1,881)**
	100,146	**8,909**	**109,055**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Tangible fixed assets	*33,097*	-	*33,097*
Current assets	*59,137*	-	*59,137*
Creditors due within one year	*(2,141)*	-	*(2,141)*
	90,093	-	*90,093*

BANGLADESHI YOUTH ORGANISATION

(A company limited by guarantee)

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

		2020		*2019*
		£		*£*
CHARITY INCOME				
Bradford MDC Core Grant	**4,500**		*4,998*	
Bradford MDC-other	**3,860**		*4,782*	
Bradford HAT BHCA	**2,000**		*4,000*	
Bradford Youth Development CF	**752**		*3,724*	
South Yorkshire- SYCF	**9,500**		-	
M & C Saatchi	**5,410**		-	
Big Lottery	**27,280**		-	
VCS Alliance Fund	**10,560**		-	
ITI Yorks	**3,200**		-	
BYDP	**-**		*5,906*	
Calderdale College	**-**		*12,400*	
Urban Church	**-**		*4,700*	
L & T Bramhall	**-**		*4,860*	
George Martin Trust	**-**		*1,000*	
Other Grants	**-**		*7,487*	
Other Income	**6,998**		*7,601*	
Interest received	**158**		*57*	
Rent received	**4,000**		*1,167*	
TOTAL CHARITY INCOME		**78,218**		*62,682*
LESS: CHARITY EXPENDITURE				
Wages	**20,492**		*20,358*	
Activities & events	**17,961**		*9,030*	
Training	**-**		*360*	
Motor & travelling	**1,806**		*1,528*	
Advertising & promotional	**1,555**		-	
Rates & water	**1,241**		*1,495*	
Light & heat	**4,638**		*4,085*	
Cleaning	**1,530**		*1,440*	
Insurance	**876**		*862*	
Telephone	**137**		*276*	
Printing & stationery	**546**		*227*	
Sundry expenses	**2,758**		*613*	
Catering & refreshments	**1,957**		*1,912*	
Repairs & maintenance	**2,347**		*3,808*	
Payroll preparation	**192**		*200*	
Accountancy	**450**		*450*	
Bank charges	**-**		*(13)*	
Depreciation	**770**		*770*	
TOTAL CHARITY EXPENDITURE		**59,256**		*47,401*
NET INCOME FROM CHARITABLE SOURCES		**18,962**		*15,281*

NET INCOME FOR THE YEAR	**18,962**	*15,281*