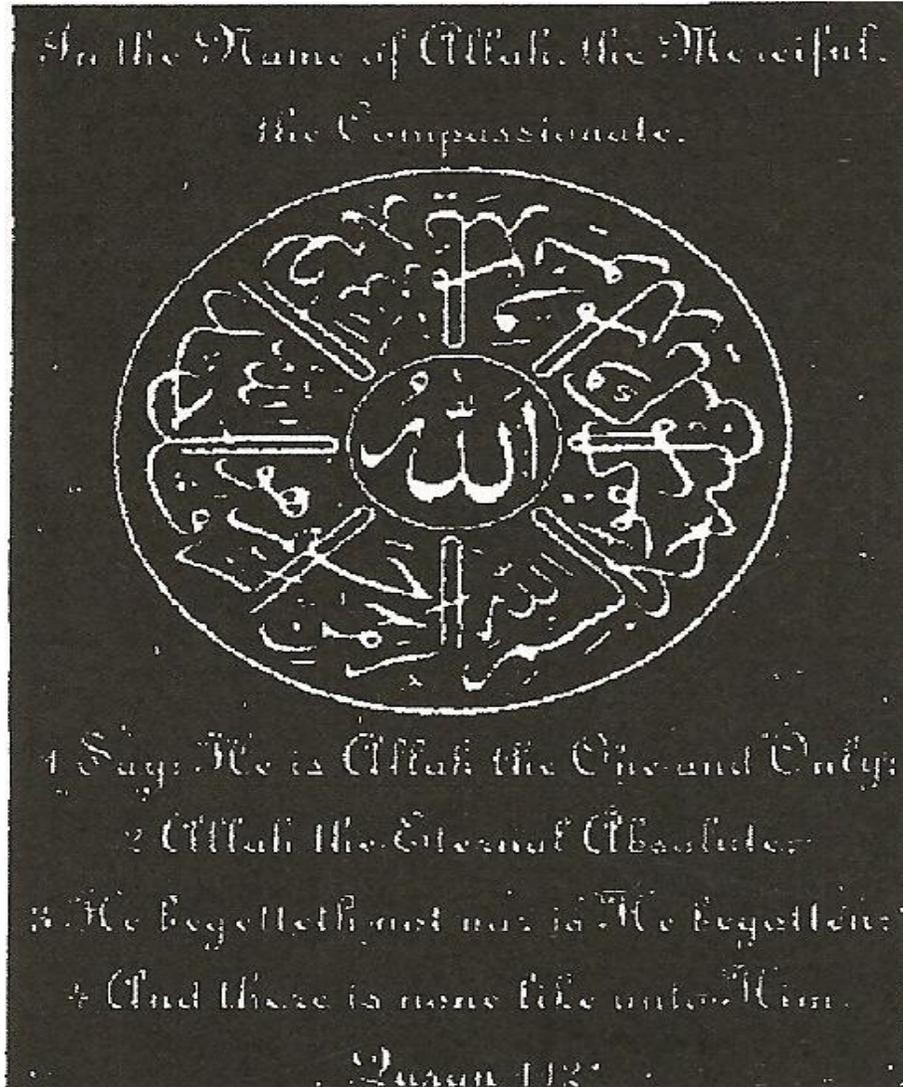


Charity Number: 285054



Financial Statements

For the Year Ended 31 December 2020

77 Hatfield Road St Albans, Herts, AL1 4JL

BANGLADESH ISLAMIC CENTRE ST ALBANS

Financial Statements

For the year ended 31 December 2020

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Committee 2020

Mohammed Shirazul Islam Choudhury (President)

Muhammad Abdur Rahim (Vice President)

Mohammed Mortuza (General Secretary)

Mohammed Anam (Assistant Secretary)

Tafajjul Hussain (Treasurer)

Faisal Ahmad (Assistant Treasurer)

Fazlul Haque Choudhury

Latifur Rahman Choudhury

Abdul Ohid Choudhury

Emran Choudhury

Ali Ashraf Choudhury

Nur Uddin Choudhury Bulbul

Millat Hossen Chowdhury

Abdus Sohid Chowdhury

Mosobbir Ahmed

Mohammed Intaz Ali

Md Aminul Islam

Mohammed Khala Miah

Babul Islam

Mohammed Abdul Latif Shahed

BANGLADESH ISLAMIC CENTRE ST ALBANS

Management Committee Summary

This is the second report since the appointment of this Board of trustees elected by the members of the Centre on 22nd September 2019. This report contains the Centre's financial activities starting from 1st January 2020 to 31st December 2020. This was prepared for submission to the Charity Commission.

We are sure for the first two months of the year we were able to inform all our members our financial position as the Board has endeavoured to keep you informed regularly via the Centre's notice board.

In line with our constitution requirements, we always endeavour to deposit collections of your kind and generous donations into the Centre's bank account in a timely manner, as well as making all payments via the bank account, acquiring receipts, including the Imams wages; sometimes we cannot do so for those small petty cash expenses.

All those activities such as daily prayers, Friday Juma prayers and weekend Arabic Classes has been carried out as normal.

On 20th March 2020 the Board of trustees were forced to make a decision on the suggestion of the medical experts, local government and Ulamas to shut down all activities in the Centre in the best interest of the community's health and safety issue due to the virus of COVID-19. National lock down was declared by the government from 23rd March 2020.

During the national lock down a group of people continue to work against the elected committee to create any issues to take over the control of the Centre. One member of the community was influence by the group to repeatedly cutting the lock or putting his own lock to the gate making sure elected trustees cannot get access to the Centre on an emergency.

On 4th June 2020 that individual member planned his regular putting his lock to the gate when some of the trustees attended the site he made complaint to the police that he has been assaulted by some of the trustees. On that issue two custodian trustees and their supporters had broken into the Centre on 1st July 2020 and since then they kept elected trustees out of any activities in the Centre.

On 4th August 2020 Mr Lokman Hakim had resigned from the post of the treasurer and the Board and he did not hand over any documents to the newly elected treasurer Mr Tafajjul Hussain, therefore we are unable to produce proper accounts.

We have prepared estimated accounts from the details of the charity's bank statement with the hope recovering all documents from the outgoing officials and adjust the accounts accordingly.

Despite the recommendation given by the Charity Commission on 18th August 2020 and on 4th March 2021 to hand over to the elected Board of trustees, the matter is with our legal team for court proceeding.

JAZAKALLHU KHAIRAN FOR YOUR DONATIONS AND SUPPORT.

Receipts and Payments Accounts

For the year ended 31st December 2020

Notes to financial statements

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in 2005 and applicable UK Accounting Standards and the Charities Act 1993.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at any time and under the terms for public collection of Zakat in accordance with the teachings of Islam.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants, and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate. Investment income is included when receivable. Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

BANGLADESH ISLAMIC CENTRE ST ALBANS

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.

(g) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

(h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated.

2. Related party transactions and trustees' remuneration

The trustees received nil remuneration during the year.

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**Receipts and Payments Accounts
Receipts and payments
At the year ended 31st December 2020**

	<u>2020</u>		<u>2019</u>	
	£	£	£	£
Unrestricted funds				
A1 Receipts				
Collections	1	10,937	66,198	
Donation Received	2	2,990	2,565	
Special Collections				
Grant Received	4	13,200		
Rental Income	3	<u>10,100</u>	<u>10,100</u>	
		37,227		78,863
A2 Assets and Investment Sales				
Scanner sale	6			1,290
A3 Payments				
Wages and Salaries		17,100	30,192	
HM Revenue & Customs		2,949	3,625	
Light and Heat		4,305	5,735	
Water Rates		1,622	2,162	
Telephone		412	361	
Insurance			1,164	
Cleaning & Maintenance		2,182	2,907	
Hadia for Imams & Temp Imams			4,703	
Council Tax			1,691	
Sound Electric for new CCTV			0	
Motor Expenses		231	0	
Legal Fees		11,170	0	
New Mortuary Building Work			0	
Resurfacing complete car park			0	
Professional fees			1,000	
Repair and maintenance				
Special Donation				
Printing & Stationery			0	
Miscellaneous		7,170	11,620	
Staff Welfare				
		<u>(47,141)</u>	<u>(65,160)</u>	
Net of receipts/(payments) for the year		<u>(9,914)</u>	<u>14,993</u>	
Repayment of Karz-e-Hasna	5			
A6 Cash funds last year-end		<u>62,924</u>	<u>47,931</u>	
		<u>53,010</u>	<u>62,924</u>	

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**Receipts and Payments Accounts
Statement of Assets and Liabilities
At the year ended 31st December 2020**

	Note	2020		2019	
		£	£	£	£
Unrestricted funds					
B1 Cash funds					
Cash at bank and in hand		53,010		62,924	
B4 Assets retained for the Charity's own use					
Freehold property		331,890		331,890	
B5 Liabilities					
Karz-e-Hasana		_____		_____	

Important note in relation to these accounts

The previous trustees of the Bangladesh Islamic Centre St Albans have failed to provide the current trustees preparing these financial statements with any financial information relating to the period 1 January 2009 to 28 May 2009. As a result, the no transactions have been considered for the period 1 January 2009 to 28 May 2009 and the accounts, as a result, may not be fully reflective of all the financial information of the Bangladesh Islamic Centre St Albans.

These financial statements may need to be restated once the financial information for the period 1 January 2009 to 28 May 2009 becomes available.

Approved by the trustees on date and signed on their behalf by:

.....
Mohammed Shirazul Islam Choudhury
(President)

.....
Mohammed Mortuza
(General Secretary)

The notes on pages 9 to 10 form part of these accounts

BANGLADESH ISLAMIC CENTRE ST ALBANS

Receipts and Payments Accounts
Notes to the receipts and payments Accounts
For the year ended 31st December 2020

	2020 £	2018 £
1) Collections		
Friday Collections		
Door to door collections		
Lailatul Qadar Collections		
Eidul Fitr Collections		
Eidul Adha Collection		
Other donations	10937	66,198
	<u>10,937</u>	<u>66,198</u>
2) Donations		
Standing order donations	1399	2,565
Other donation	1,591	0
Cold room donations		
	<u>2,990</u>	<u>2,565</u>
3) Rental		
Rental income	10,100	10,100
Rent Deposit		
	<u>10,100</u>	<u>10,100</u>
Expenses:		
Letting Agent Fees		
	<u>10,100</u>	<u>10,100</u>
4) Government Grant		
HMRC Grant	13,200	0
	<u>13,200</u>	<u>0</u>

BANGLADESH ISLAMIC CENTRE ST ALBANS

**Receipts and Payments Accounts
Notes to the receipts and payments Accounts
For the year ended 31st December 2020**

	2020			2019		
	Receipts	Payments	Total	Receipts	Payments	Total
	£	£	£	£	£	£
4) Special Collections						
Hadia for Hafiz			0			
Funeral fund donation			0			
Tahir Ali's nephew			0			
Shajahan Alam	0		0			
R Choudhury	0		0			
Solim Ullah	0		0			
Tofajjal Hussain	0		0			
Election	0	0	0			
Donation for Rohingya	0	0	0	0	0	0
Other Individual Donations	0		0	0		0
Darul Qirat Class Donations	0		0	0		0
Arabic classes donations			0			
Marriage registration Donation			0			
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5) Karz-e-Hasna		2020		2019		
		<u>£</u>		<u>£</u>		
Opening balance		0		0		
Receipts						
Payments		-		-		
		<u>0</u>		<u>0</u>		
6) Scanner sale		2020		2019		
		<u>£</u>		<u>£</u>		
Scanner sale income		0				
Expenses		-				
		<u>-</u>		<u>0</u>		

The balance as at 31 December 2020 is based on movements during 2014 and on enquiries of the known donors. The balance may have to be adjusted in the future should new donors come forward with proven claim, or if further donors come forward to inform that their claim has been satisfied.

BANGLADESH ISLAMIC CENTRE ST ALBANS

Independent Examiner's Report to trustees/members of Bangladeshi Islamic Centre St Albans

I report on the financial statements of Bangladesh Islamic Centre St Albans for the year period ended 31 December 2020 as set out on pages 7

I draw your attention to the note on page 7 and confirm that I was not able to verify the opening balances as of 1 January 2011; nor was I able to consider the entirety of the transactions during the full period of this report. In this regard I disclaim an opinion.

In all other regards, this report is made solely to the charity's trustees, as a body, in accordance with the section 43, Charities Act 1993 (as amended). My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required for the year under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination my scope was limited for the period 1 January 2009 to 28 May 2009. As a result:

- (a) full accounting records in accordance with section 41 of the Act; and the need to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 1993 Act; may not been met; and
- b) in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

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Because of the possible effect of the limitation in evidence available to us, I am unable to form an opinion as to whether the financial statements give a true and fair view of the Charity's affairs as at 31 December 2020 or its statement of financial activities for the year then ended. In all other respects, in my opinion, the financial statements have been properly prepared in accordance with the provisions of the Charities Act 1993.

Independent Examiner's Name: Dr M S I Choudhury, PhD, FCA

Relevant professional qualification or body: ICAEW

Address: Windsor House
9-15 Adelaide Street
Luton
LU1 5BJ

Date: 19 Oct 2021