

Charity Commission

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 2016

CHARITY COMMISSION
FIRST CONTACT

17 OCT 2016

ACCOUNTS
RECEIVED

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 2016**

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

Spencer Woods (Incorporating Fearnside & Co), Unit 5 , Concept Court, Kettlestring Lane, Clifton Moor, York,
YO30 4XF

BANGLADESHI YOUTH ORGANISATION
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2016

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Bangladeshi Youth Organisation (the company) for the ended 31 March 2016. 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) "Accounting and Reporting by Charities" issued in March 2005.

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.

There have been no changes in the objectives since the last annual report.

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.

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 charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

Achievements and performance

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.

b. REVIEW OF ACTIVITIES

During the year the Charity has continued to support and provide benefits to the community despite a fall in

BANGLADESHI YOUTH ORGANISATION
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

income and funding. The Trustee's will continue to carefully plan the services of the Charity over the next few years.

Financial review

a. RESERVES POLICY

The Trustees have agreed to a reserves policy having taken into account guidance from the Charities Commission. The Trustees have agreed that a sufficient level of reserves needs to be kept in order to provide against any future shortfall in and unforeseen events beyond the Charities control.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 15 September 2016 and signed on their behalf by:

Abdul Rouf



15/09/2016

BANGLADESHI YOUTH ORGANISATION
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TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2016

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;
- 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.

BANGLADESHI YOUTH ORGANISATION
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2016

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

I report on the financial statements of the company for the year ended 31 March 2016 which are set out on pages 7 to 14.

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether 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 company 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.

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2016

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: Martin Johnson

Dated: 15/09/2016

Martin Johnson ACA

SPENCER WOODS (INCORPORATING FEARNside & CO)

Chartered Accountants

Unit 5 , Concept Court
Kettlestring Lane
Clifton Moor
York
YO30 4XF

BANGLADESHI YOUTH ORGANISATION
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STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2016

	Note	Unrestricted funds 2016 £	Total funds 2015 £
INCOMING RESOURCES			
Incoming resources from generated funds:			
Voluntary income	2	46,069	63,971
Investment income	3	21	27
TOTAL INCOMING RESOURCES		46,090	63,998
RESOURCES EXPENDED			
Charitable activities		51,314	63,096
Governance costs	4	350	475
TOTAL RESOURCES EXPENDED	7	51,664	63,571
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR		(5,574)	427
<i>Total funds at 1 April 2015</i>		<i>76,334</i>	<i>75,907</i>
TOTAL FUNDS AT 31 MARCH 2016		70,760	76,334

The notes on pages 9 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 2016

	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Tangible assets	11		35,827		37,014
CURRENT ASSETS					
Debtors	12	1,563		783	
Cash at bank and in hand		34,555		46,220	
		<u>36,118</u>		<u>47,003</u>	
CREDITORS: amounts falling due within one year	13	(1,185)		(7,683)	
NET CURRENT ASSETS			<u>34,933</u>		<u>39,320</u>
NET ASSETS			<u>70,760</u>		<u>76,334</u>
CHARITY FUNDS					
Unrestricted funds	14		<u>70,760</u>		<u>76,334</u>
TOTAL FUNDS			<u>70,760</u>		<u>76,334</u>

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 for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2016 and of its net resources expended for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees on 15 September 2016 and signed on their behalf, by:



Abdul Rouf

The notes on pages 9 to 14 form part of these financial statements.

BANGLADESHI YOUTH ORGANISATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page . 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 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.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Incoming resources

All incoming resources are included in the Statement of financial activities when the company has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. 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.

1.6 Tangible fixed assets and depreciation

The policy with respect to impairment reviews of fixed assets is ...

BANGLADESHI YOUTH ORGANISATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets are stated at cost less depreciation. 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
Motor vehicles	-	25% straight line
Fixtures & fittings	-	15% straight line
Office equipment	-	15% straight line
Computer equipment	-	25% straight line

2. VOLUNTARY INCOME

	Unrestricted funds 2016 £	<i>Total funds 2015 £</i>
Grants	46,069	63,971

3. INVESTMENT INCOME

	Unrestricted funds 2016 £	<i>Total funds 2015 £</i>
Interest received	21	27

4. GOVERNANCE COSTS

	Unrestricted funds 2016 £	<i>Total funds 2015 £</i>
Accountancy fees	350	475

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

5. DIRECT COSTS

	Running youth centre £	Total 2016 £	Total 2015 £
Running youth centre	17,030	17,030	1,645
Wages and salaries	32,809	32,809	36,895
Depreciation	1,187	1,187	1,198
	<u>51,026</u>	<u>51,026</u>	<u>39,738</u>

6. SUPPORT COSTS

	Running youth centre £	Total 2016 £	Total 2015 £
Running youth centre	-	-	23,022
Bookkeeping and payroll costs	288	288	336
	<u>288</u>	<u>288</u>	<u>23,358</u>

7. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2016 £	Depreciation 2016 £	Other costs 2016 £	Total 2016 £	Total 2015 £
Running youth centre	32,809	1,187	17,318	51,314	63,096
Governance	-	-	350	350	475
	<u>32,809</u>	<u>1,187</u>	<u>17,668</u>	<u>51,664</u>	<u>63,571</u>

8. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2016 £	Support costs 2016 £	Total 2016 £	Total 2015 £
Running youth centre	51,026	288	51,314	63,096

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

9. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets: - owned by the charity	1,187	1,198
Accountancy	350	475
	<u>1,537</u>	<u>1,673</u>

During the year, no Trustees received any remuneration (2015 - £NIL).

During the year, no Trustees received any benefits in kind (2015 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2015 - £NIL).

10. STAFF COSTS

Staff costs were as follows:

	2016 £	2015 £
Wages and salaries	32,809	36,895
	<u>32,809</u>	<u>36,895</u>

The average monthly number of employees during the year was as follows:

	2016 No.	2015 No.
	4	4
	<u>4</u>	<u>4</u>

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

11. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicle £	Fixtures & fittings £	Office equipment £
Cost				
At 1 April 2015 and 31 March 2016	38,470	18,000	2,589	14,014
Depreciation				
At 1 April 2015	2,293	18,000	1,882	13,884
Charge for the year	770	-	387	30
At 31 March 2016	3,063	18,000	2,269	13,914
Net book value				
At 31 March 2016	35,407	-	320	100

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

11. TANGIBLE FIXED ASSETS (continued)

<i>At 31 March 2015</i>	<u>36,177</u>	<u>-</u>	<u>707</u>	<u>130</u>
				Total
				£
Cost				
At 1 April 2015 and 31 March 2016				<u>73,073</u>
Depreciation				
At 1 April 2015				36,059
Charge for the year				<u>1,187</u>
At 31 March 2016				<u>37,246</u>
Net book value				
At 31 March 2016				<u>35,827</u>
<i>At 31 March 2015</i>				<u>37,014</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

11. TANGIBLE FIXED ASSETS (continued)

12. DEBTORS

	2016 £	2015 £
Prepayments and accrued income	<u>1,563</u>	<u>783</u>

**13. CREDITORS:
Amounts falling due within one year**

	2016 £	2015 £
Bank loans and overdrafts	-	3,308
Accruals and deferred income	<u>1,185</u>	<u>4,375</u>
	<u>1,185</u>	<u>7,683</u>

14. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
Unrestricted funds				
General Funds	<u>76,334</u>	<u>46,090</u>	<u>(51,664)</u>	<u>70,760</u>

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	<u>76,334</u>	<u>46,090</u>	<u>(51,664)</u>	<u>70,760</u>

BANGLADESHI YOUTH ORGANISATION
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DETAILED TRADING AND PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2016

	2016 £	2015 £
INCOME		
Bradford MDC Core Grant	15,860	15,860
LLoyds TSB Foundation	14,000	14,000
Bradford MDC - Other grants	4,437	5,470
Other grants	8,506	910
BBC Children in Need	-	8,822
Playscheme	-	500
Interest received	21	27
Humber learning	3,266	7,620
ESC Lottery Fund	-	8,939
Community development	-	1,850
TOTAL INCOME	46,090	63,998
LESS: EXPENDITURE		
Training & Courses	2,152	1,205
Activities & events	1,044	7,524
Wages	32,809	36,895
Volunteer expenses	-	202
Motor running costs	1,785	1,591
Rent & rates	789	771
Water	233	353
Light & heat	5,243	2,985
Cleaning	1,399	1,525
Insurances	857	828
Telephone & fax	386	718
Printing & stationary	219	372
Sundry expenses	366	251
Catering & refreshments	1,177	1,030
Computer costs	-	267
Repairs & maintenance	1,166	2,298
Payroll preparation costs	288	336
Bookkeeping	-	200
Accountancy	350	475
Consultancy	-	2,200
Staff travel	-	347
Depreciation	1,187	1,198
Bank charges	214	-
TOTAL EXPENDITURE	51,664	63,571
NET (EXPENDITURE)/INCOME FOR THE YEAR	(5,574)	427