

Registered number: 04681096  
Charity number: 1129714

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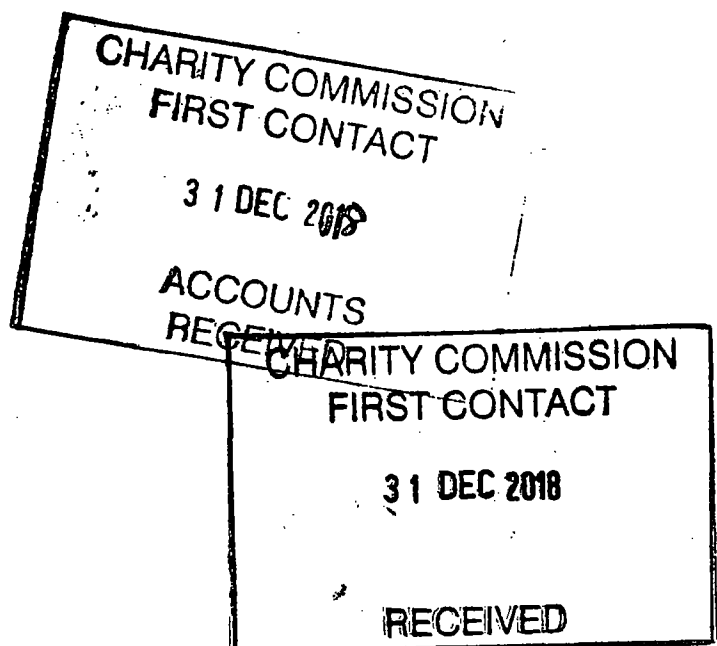
## **BANGLADESHI YOUTH ORGANISATION**

(A company limited by guarantee)

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### **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2018**



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**BANGLADESHI YOUTH ORGANISATION**  
(A company limited by guarantee)

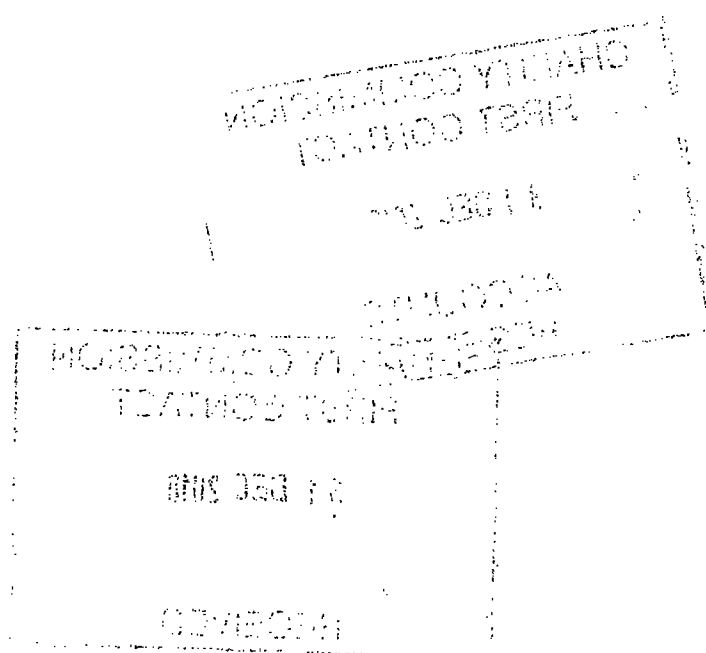
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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**Trustees**

Abdul Rouf  
Abdul Karim  
Shadidur Rahman  
Yasmin Haq  
Abdul Khaliq  
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

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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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The Trustees present their annual report together with the financial statements of for the year 1 April 2017 to 31 March 2018. 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 Charity 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 £16259 (2017: deficit £12224)

**b. REVIEW OF ACTIVITIES**

During the year the Charity has continued to support and provide benefits to the community despite constraints on the availability of funding and will continue to carefully plan the services of the Charity over the next few years.

**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**

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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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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.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

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 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.

This report was approved by the Trustees, on 7 September 2018 and signed on their behalf by:



**Abdul Rouf**

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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**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 2018 which are set out on pages 6 to 13.

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.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on the after 1 January 2015.

**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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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**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, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects 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: 7 September 2018

Martin Johnson Chartered Accountant

Spencer Woods Limited  
Unit 5, Concept Court  
Kettlestring Lane  
Clifton Moor  
YORK  
YO30 4XF

**BANGLADESHI YOUTH ORGANISATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME FROM:</b>				
Donations and legacies	2	47,024	47,024	26,158
Investments	3	5,009	5,009	11
Other income		3,074	3,074	-
<b>TOTAL INCOME</b>		<u>55,107</u>	<u>55,107</u>	<u>26,169</u>
<b>EXPENDITURE ON:</b>				
Charitable activities	6	38,848	38,848	38,373
<b>TOTAL EXPENDITURE</b>	7	<u>38,848</u>	<u>38,848</u>	<u>38,373</u>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		16,259	16,259	(12,204)
<b>NET MOVEMENT IN FUNDS</b>		16,259	16,259	(12,204)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		58,552	58,552	70,756
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>74,811</u>	<u>74,811</u>	<u>58,552</u>

The notes on pages 8 to 13 form part of these financial statements.

**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04681096**

**BALANCE SHEET**  
**AS AT 31 MARCH 2018**

	Note	£	2018 £	£	2017 £
<b>FIXED ASSETS</b>					
Tangible assets	10		33,867		34,712
<b>CURRENT ASSETS</b>					
Debtors	11	3,276		821	
Cash at bank and in hand		39,345		24,696	
		<u>42,621</u>		<u>25,517</u>	
<b>CREDITORS: amounts falling due within one year</b>	12	<u>(1,677)</u>		<u>(1,677)</u>	
<b>NET CURRENT ASSETS</b>			<u>40,944</u>		<u>23,840</u>
<b>NET ASSETS</b>			<u>74,811</u>		<u>58,552</u>
<b>CHARITY FUNDS</b>					
Unrestricted funds			<u>74,811</u>		<u>58,552</u>
<b>TOTAL FUNDS</b>			<u>74,811</u>		<u>58,552</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 the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 7 September 2018 and signed on their behalf, by:

  
**Abdul Rouf**

The notes on pages 8 to 13 form part of these financial statements.

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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Bangladeshi 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.

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**BANGLADESHI YOUTH ORGANISATION**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**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.

**BANGLADESHI YOUTH ORGANISATION**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Grants	47,024	47,024	26,158
<i>Total 2017</i>	<u>26,158</u>	<u>26,158</u>	

**3. INVESTMENT INCOME**

	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Rents received	5,000	5,000	-
Bank interest	9	9	11
	<u>5,009</u>	<u>5,009</u>	<u>11</u>
<i>Total 2017</i>	<u>11</u>	<u>11</u>	

**4. DIRECT COSTS**

	Basis of Allocation	Running Youth centre £	Total 2018 £	Total 2017 £
Running Youth centre	Actual	13,913	13,913	17,850
Wages and salaries	Actual	23,400	23,400	18,702
Depreciation	Actual	845	845	1,115
		<u>38,158</u>	<u>38,158</u>	<u>37,667</u>
<i>At 31 March 2017</i>		<u>37,687</u>	<u>37,687</u>	

**BANGLADESHI YOUTH ORGANISATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**5. SUPPORT COSTS**

	Basis of Allocation	Activities £	Total 2018 £	Total 2017 £
Payroll costs	Actual	240	240	256
<i>At 31 March 2017</i>		256	256	

**6. GOVERNANCE COSTS**

	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Independant examiners fee	450	450	450

**7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	Staff costs 2018 £	Depreciation 2018 £	Other costs 2018 £	Total 2018 £	Total 2017 £
Running Youth centre	23,400	845	14,153	38,398	37,923
Expenditure on governance	-	-	450	450	450
	<u>23,400</u>	<u>845</u>	<u>14,603</u>	<u>38,848</u>	<u>38,373</u>
<i>Total 2017</i>	<u>18,702</u>	<u>1,115</u>	<u>18,576</u>	<u>38,393</u>	

**8. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets: - owned by the charity	845	1,115

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2017 - £NIL).

**BANGLADESHI YOUTH ORGANISATION**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**9. STAFF COSTS**

Staff costs were as follows:

	2018 £	2017 £
Wages and salaries	23,400	18,702

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

	2018 No.	2017 No.
	3	4

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

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>					
At 1 April 2017 and 31 March 2018	38,470	18,000	2,589	14,014	73,073
<b>Depreciation</b>					
At 1 April 2017	3,833	18,000	2,589	13,939	38,361
Charge for the year	770	-	-	75	845
At 31 March 2018	4,603	18,000	2,589	14,014	39,206
<b>Net book value</b>					
At 31 March 2018	33,867	-	-	-	33,867
At 31 March 2017	34,637	-	-	75	34,712

**11. DEBTORS**

	2018 £	2017 £
Grants receivable	2,498	-
Prepayments and accrued income	778	821
	3,276	821

**BANGLADESHI YOUTH ORGANISATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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

	2018 £	2017 £
Bank loans and overdrafts	586	487
Accruals and deferred income	1,091	1,190
	<u>1,677</u>	<u>1,677</u>

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	33,867	33,867
Current assets	42,620	42,620
Creditors due within one year	(1,676)	(1,676)
	<u>74,811</u>	<u>74,811</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Unrestricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	34,712	34,712
Current assets	25,517	25,517
Creditors due within one year	(1,677)	(1,677)
	<u>58,552</u>	<u>58,552</u>

