

BANGLADESH YOUTH MOVEMENT

England & Wales · Charity number 1011723

Details

Status Registered

Legal form Charitable company

Company number [02045625](#)

Registered 1992-06-10

Register [View on the Charity Commission register](#)

Contact

Address Bangladesh Youth Movement Advice CE
21-23 Henriques Street
London
E1 1NB

Phone 02074881831

Email admin@bym.org.uk

Website www.bym.org.uk

Activities

Objects: (1) FOR THE BENEFIT OF THE INHABITANTS OF THE LONDON BOROUGH OF TOWER HAMLETS AND IN PARTICULAR YOUNG PERSONS OF BANGLADESHI ORIGIN BY PROVIDING OR ASSISTING IN THE PROVISION OF A COMMUNITY CENTRE CONTAINING FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR YOUNG PERSONS UP TO 21 YEARS OF AGE WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE (2) TO RELIEVE POVERTY AND TO ADVANCE EDUCATION AMONG THE INHABITANTS OF THE LONDON BOROUGH OF TOWER HAMLETS AND IN PARTICULAR YOUNG PERSONS OF BANGLADESHI ORIGIN BY PROVIDING INFORMATION ADVICE AND ASSISTANCE (3) TO PROMOTE GOOD RACE RELATIONS IN THE LONDON BOROUGH OF TOWER HAMLETS BY ENDEAVOURING TO ELIMINATE DISCRIMINATION ON GROUNDS OF RACE AND ENCOURAGING EQUALITY OF OPPORTUNITY BETWEEN PERSONS OF DIFFERENT RACIAL GROUPS

Activities: our clients come from a broad group of individuals from the local community including young people, elderly people, people with disabilities people providing social welfare through advice and information service with clients and also one to one interaction with clients, through education, training, job club arts and crafts youth provision including sports, leisure, indoor and outdoor activities.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Accommodation/housing, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** LONDON BOROUGH OF TOWER HAMLETS
- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£105,651	£97,330	-	-
2024-03-31	£131,960	£149,045	-	-
2023-03-31	£150,099	£146,991	-	-
2022-03-31	£163,831	£136,744	-	-
2021-03-31	£197,347	£147,361	-	-

Trustees

Name	Role	Appointed
NURUL ISLAM	Chair	2015-06-10
Abdul Khaliq		2013-12-22
Abul Kalam Makhan		2014-12-22
Althaf Hussain		2013-12-22
Ashraf Hussain		2014-12-22
Husnara Begum		2014-12-22
Kala Miah		2013-12-22

BANGLADESH YOUTH MOVEMENT

England & Wales - Charity number 1011723

Accounts

BANGLADESH YOUTH MOVEMENT
21-23 HENRIQUES STREET
LONDON E1 1NB

FINANCIAL STATEMENT

AND

REPORT OF THE DIRECTORS/TRUSTEES

FOR THE YEAR ENDED

31st MARCH 2025

RAHMAN & CO
INCORPORATED EXECUTIVE ACCOUNTANTS
167 CANNON STREET ROAD
LONDON E1 2LX
Tel: 020 7702 0562

BANGLADESH YOUTH MOVEMENT

CONTENTS

	Page
Charity Information	1
Report of the Directors/Trustees	2
Independent Auditors' Report	4-4(i)
Income and Expenditure Account	5
Balance Sheet	6
Accounting Policies	7
Notes to the Accounts	8 - 10

BANGLADESH YOUTH MOVEMENT

CHARITY INFORMATION **FOR THE YEAR ENDED 31st MARCH 2025**

Status:

The organization is a charitable company limited by guarantee. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees who held office during the year

Norul Islam	Chairperson
Khalil Uddin	Vice Chair
Abul Kalam Makhan	Secretary
Althaf Hussain	Assistant Secretary
Wahidul Islam Tutu	Treasurer
Ms. Nurjahan Haque	Woman & Children Secretary
Abdul Malik	ECM

Secretary

Abul Kalam Makhan

Registered Office

21 – 23 Henriques Street
London E1 1NB

Company Registration Number

2045625 England & Wales

Charity Registration Number

1011723

Auditors

Rahman & Co
Incorporated Executive Accountants
167 Cannon Street Road
London E1 2LX

Bank

HSBC
75 Whitechapel Road
London E1 1DU

BANGLADESH YOUTH MOVEMENT

REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31st MARCH 2025

The Directors/Trustees of Bangladesh Youth Movement present their report together with the financial statements for the year ended 31st March, 2025.

Principal Activity

The principal activity of the charity in the year under review was that of running a non-profit making welfare rights, advice, youth, women activities-training and community service.

Directors/Trustees

The Directors/Trustees of the charity who held office during the year were as follows:

Norul Islam	Khalil Uddin
Abul Kalam Makhan	Abdul Malik
Althaf Hussain	Wahidul Islam Tutu
Nurjahan Haque	

Risk Mitigation

The board has examined the principal areas of the Charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the Trustees the Charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

Reserve Policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use should be maintained at a level equivalent to at least 3 months expenditure. The executive committee considers that the reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Results for the Year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Income and Expenditure Account shows net outgoing resources for the year of £97,330 and reserves of £96,537

A review of the charity's activities during the period covered by these accounts and trustees report is contained in the Annual Report, which is available from the registered office.

Tangible Fixed Assets for use by the Charity

Fixed Assets are set out in the Notes to the Accounts.

Statement of Directors/Trustees Responsibilities

The Directors/Trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity company will continue in operation.

The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity company and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation. They are also responsible for safeguarding the assets of the charity company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The auditors, Rahman & Co, have indicated their willingness to be proposed for re-appointment in accordance with the Companies Act 2011.

Approved by the directors trustees on: 17/12/2025
and signed on their behalf by

Signature

Norul Islam Trustee
Name

BANGLADESH YOUTH MOVEMENT

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st MARCH 2025

We have audited the accounts of Bangladesh Youth Movement for the year ended 31st March 2025 on pages 5 to 6 which have been prepared under the historical cost convention in accordance with the SORP, Accounting and Reporting by Charities Commission issued in January 2015 and applicable Accounting Standards and Charities Act 2011.

Respective responsibilities of Trustees and Auditors

As the Charity's Trustees, you are responsible for the preparation of the Financial Statements. The Executive Committee considers that an Audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an Independent Examiner is needed.

It is our responsibility to:

- Examine the Financial Statements under section 145 of the 2011 Act.
- Follow the procedure laid down in the general directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These Accounts have been prepared in accordance with the provision applicable to the small companies, regime

Basis of Opinion

We conducted our audit in accordance with the general directions issued by the Charities Commissioner. The examination includes:

- A review of the accounting records kept by the Charity
- A comparison of the accounts presented with those records made available
- It includes consideration of an unusual items of disclosures in the accounts.

Finally, obtaining explanations from you as the Executive Committee concerning any such matters relating to the accounts. The examination also includes examination of any such matters of evidence relevant to the account disclosures in the financial statements. It includes assessment of the significant estimates and judgments made in the preparation of the financial statements, and whether the accounting policies and appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners' statement

In connection with our examination no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In our opinion the accounts give a true and fair view of the state of the charity company's affairs as at 31st March 2025 and of its incoming resources and application of resources, including its income and expenditure, in the period then ended and have been properly prepared with the general direction given by the Charities Commissioner.

Dr. M. N. Alam (FAIA)
Rahman & Co
Incorporated Executive Accountants
167 Cannon St Road
London E1 2LX

17/12/2025

BANGLADESH YOUTH MOVEMENT

Statement of Financial Activities Incorporating the Income and Expenditure account for the year ended 31 March 2025

	Notes	Unrestricted Funds		Restricted Funds	2025	2024
		Designated	General		Total Funds	Total Funds
		£	£	£	£	£
Gross Incoming Resources						
Grants and Donations	4		4,550		4,550	5,800
Income of charitable activities	5			101,101	101,101	126,160
Investment returns	6					
Other income	7					
Total Incoming resources			<u>4,550</u>	<u>101,101</u>	<u>105,651</u>	<u>131,960</u>
Resources expended						
Charitable expenditure:						
-Direct expenditure	8			63,134	63,134	98,491
-Support expenditure	9		2,285	29,661	31,856	48,304
-Management and administration	10			2,250	2,250	2,250
Total expenditure			<u>2,285</u>	<u>95,045</u>	<u>97,330</u>	<u>149,045</u>
Surplus(deficit) on ordinary activities before funds transfers			2,265	6,056	8,321	-17,085
Transfers between funds	15					
Transfer from designated funds			2,265	6,056		
Net outgoing resources			<u>0</u>	<u>2,265</u>	<u>8,321</u>	<u>-17,085</u>
Fund balances at 1 April 2024		2,841	36,713	48,662	88,216	105,301
Fund balances at 31 March 2025		<u>2,841</u>	<u>38,978</u>	<u>54,718</u>	<u>96,537</u>	<u>88,216</u>

The notes on pages 8 to 12 form part of these accounts.

BANGLADESH YOUTH MOVEMENT

Balance Sheet

as at 31 March 2025

	Notes	31-Mar-25		31-Mar-24	
		£	£	£	£
Fixed Assets	11				
Tangible Fixed Assets			5,894		3,704
Current Assets					
Debtors	12				
Cash at bank and in hand	13	<u>97,112</u>		<u>124,068</u>	
		97,112		124,068	
Creditors: amounts falling due within one year	14	<u>6,469</u>		<u>39,557</u>	
			<u>90,643</u>		<u>84,512</u>
Net current assets/(liabilities)			<u>96,537</u>		<u>88,216</u>
Net Assets					
Funds					
General Funds	15	38,978		36,713	
Designated Funds		<u>2,841</u>		<u>2,841</u>	
Total unrestricted Funds			41,819		39,554
Restricted Funds	16		<u>54,718</u>		<u>48,662</u>
Total funds	17		<u>96,537</u>		<u>88,216</u>

These financial statements have been prepared under the historical cost convention in accordance with the SORP, Accounting and Reporting by Charities Commission issued in April 2005 and applicable Accounting Standards and Charities Act 1993.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These Accounts have been prepared in accordance with the provision applicable to the small companies, regime

Approved by the Directors/Trustees and signed on their behalf by:

_____ Trustee

_____ Trustee

Approved by the board on: _____

The notes on pages 8 to 12 form part of these accounts.

BANGLADESH YOUTH MOVEMENT

ACCOUNTING POLICIES **FOR THE YEAR ENDED 31st MARCH 2025**

1 Accounting policies

Accounting Convention

The financial statements have been prepared:

- a) under the historical cost convention;
- b) in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002);
- c) in accordance with the Statement of Recommended Practice: Accounting and reporting by Charity Commission issued in March 2005 and applicable Accounting Standards and Charities Act 1993.

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small undertaking under FRS1.

Incoming Resources

Incoming resources are the amounts derived from the provision of charitable services, the receipt of gifts, subscriptions and grants falling within the charity's ordinary activities and are shown net of VAT where applicable.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted Funds are funds received which have no restrictions placed on their use and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Voluntary income

Voluntary income received by way of donations and gifts is included in full when received.

Revenue grants

Revenue grants are credited to incoming resources on the earlier of when they are received or when they are due. If they relate to a specified future period they are deferred.

Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities.

Management and Administration

Administration expenditure includes all expenditure not directly related to or supporting the charitable activity.

Tangible Fixed Assets

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer and office equipment	- 33% on cost
Furniture and fittings	- 25% on reducing balance

2 Incoming Resources

The incoming resources and surplus are attributable to the principal activities of the charity.

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2025

3 Net outgoing resources

Net outgoing resources are stated after charging:

Auditors fees - audit services

Auditors fees - other services

Depreciation - owned assets

2025
£

2024
£

2,195 1,520

4 Grants and Donations

Donations

Unrestricted Restricted
£ £

4550

4,550

5800

4550

0

4,550

5,800

5 Income of charitable activities

LBTH – Women Education / Training

LBTH - Main Grant

The City Bridge Trust (City Of London)

Trust For London

People Health Trust

Award For All (female advice)

London Community - LCF

Postcode Society

Central Fund - Trust For London

People Health Trust (PHT)

Garfield Weston Foundation

Wapping Asso - Advice Consotium Grant

DEFERRED INCOME B/F

DEFERRED INCOME C/F

20,000

0

0

0

3,971

19,855

0

25,000

0

0

15,000

17,275

0

0

101,101

20,000

0

0

0

3,971

19,855

0

25,000

0

0

15,000

17,275

0

0

101,101

0

20,900

6,408

16,500

9,927

0

31,882

0

9,000

7,942

15,000

8,602

0

0

126,161

6 Investment returns

Bank interest received

Unrestricted Restricted
£ £

0

0

2025
Total
£

2024
Total
£

0

0

7 Other Income

Zurich Municipal Insurance Claim

0

0

0

0

8 Direct expenditure

Project costs/Direct Charity Expense

Womans Health, Training, Development Workshop Costs

Youth Educational, Sports & Training Activities

Volunteer expenses

Wages

Older People Wellbeing Project

Capacity Building & Mentoring Support

Social / Cultural Events

4,707

3,861

950

2,470

45,959

800

3,250

1,137

63,134

4,707

3,861

950

2,470

45,959

800

3,250

1,137

63,134

9,005

5,262

1,500

6,100

61,567

6,500

6,495

2,062

98,491

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2025

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	£	£	£	£
<u>9 Support Expenditure</u>				
Telephone & Internet		1,409	1,409	1,173
Printing, postage & Stationery		370	370	967
Subscription & membership		781	781	2,091
Consultancy & Fund Raising costs		3,676	3,676	8,200
Repairs, renewals and small equipment		825	825	4,800
Insurance/proffessional indemnities AQS		2,881	2,881	2,436
Promotions & Publicities		370	370	750
Rent & services - Water Charges		11,779	11,779	14,448
Light & Heat		1,250	1,250	1,228
Volunteer Training & Development		1,980	1,980	3,750
Cleaning, cleaning materials and trade refuse		1,075	1,075	1,080
Materials, Books & Literature		225	225	301
Staff Training & Development		920	920	2,400
Sessional work / Part time		2,120	2,120	3,160
Depreciation: Fixtures and fittings	1,296		1,296	236
Depreciation: Computer Equipment	989		899	1,284
	<u>2,285</u>	<u>29,661</u>	<u>31,946</u>	<u>48,304</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	£	£	£	£
<u>10 Management and administration</u>				
Auditors remuneration				
Accountancy fees		2,250	2,250	2,250
Bookkeeping & payroll charges				
Professional fees				
Legal fees				
Bank charges				
	<u>0</u>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>

	<u>Furniture & Fittings</u>	<u>Computers & Equipment</u>
As at 1 April 2024	707	2,997
Additions	4,475	0
As at 31 March 2025	<u>5,182</u>	<u>2,997</u>

Depreciation

Charge for the year	<u>1,296</u>	<u>989</u>
As at 31 March 2025	1,296	989

Net book value

As at 31 March 2024	<u>2,236</u>	<u>5,388</u>
As at 31 March 2025	<u><u>3,887</u></u>	<u><u>2,008</u></u>

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2025

	2025 £	2024 £
12 Debtors: amounts falling due within one year		
Other debtors	0	0
Accrued income	0	0
	<u>0</u>	<u>0</u>

13 Bank and cash in hand

Bank deposit account		
Bank current account	97,112	124,068
	<u>97,112</u>	<u>124,068</u>

14 Creditors: amounts falling due within one year

Accruals / Deferred Income	0	0
Other Creditors /Payroll Taxes	144	4,290
Salaries	0	28,941
Accountancy	6,325	6,325
	<u>6,469</u>	<u>39,556</u>

	Opening balance	Resources arising	Resources utilised	Closing balance
15 Designated Funds				
Property & equipment fund	2,841	4,475	0	7,316
	<u>2,841</u>	<u>4,475</u>	<u>0</u>	<u>7,316</u>

Property and equipment fund

This designated fund represents the amount of charity funds locked up in fixed assets which are needed for operational purposes. The funds are carried at the net book value of the fixed assets at the balance sheet date, after deducting any outstanding loans and restricted funds used to finance their acquisition.

	Opening balance	Incoming Resources	Resources expended	Transfers & adjustments	Closing balance
16 Restricted Funds					
BYM Projects	48,662	101,101	95,045	0	54,718
	<u>48,662</u>	<u>101,101</u>	<u>95,045</u>	<u>0</u>	<u>54,718</u>

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

17 Net assets attributable to funds	Total £
Tangible fixed assets	5,894
Current assets	97,112
Current liabilities	<u>6,469</u>
Net assets represented by funds	<u>96,537</u>

18 Taxation

The company is a registered charity and does not trade or undertake non-charitable activities and has been granted tax exempt status by the Inland Revenue.

BANGLADESH YOUTH MOVEMENT

England & Wales - Charity number 1011723

Accounts

BANGLADESH YOUTH MOVEMENT
21-23 HENRIQUES STREET
LONDON E1 1NB

FINANCIAL STATEMENT

AND

REPORT OF THE DIRECTORS/TRUSTEES

FOR THE YEAR ENDED

31st MARCH 2024

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	Page
Charity Information	1
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BANGLADESH YOUTH MOVEMENT

CHARITY INFORMATION **FOR THE YEAR ENDED 31st MARCH 2022**

Status:

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Trustees who held office during the year

Norul Islam	Chairperson
Khalil Uddin	Vice Chair
Abul Kalam Makhan	Secretary
Althaf Hussain	Assistant Secretary
Wahidul Islam Tutu	Treasurer
Ms. Nurjahan Haque	Woman & Children Secretary
Abdul Malik	ECM
Ms. Hushnera Begum	ECM

Secretary

Abul Kalam Makhan

Registered Office

21 – 23 Henriques Street
London E1 1NB

Company Registration Number

2045625 England & Wales

Charity Registration Number

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HSBC
75 Whitechapel Road
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BANGLADESH YOUTH MOVEMENT

REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

The Directors/Trustees of Bangladesh Youth Movement present their report together with the financial statements for the year ended 31st March, 2024.

Principal Activity

The principal activity of the charity in the year under review was that of running a non-profit making welfare rights, advice, youth, women activities-training and community service.

Directors/Trustees

The Directors/Trustees of the charity who held office during the year were as follows:

Norul Islam	Khalil Uddin
Abul Kalam Makhan	Abdul Malik
Ms. Hushnera Begum	Althaf Hussain
Wahidul Islam Tutu	Nurjahan Haque

Risk Mitigation

The board has examined the principal areas of the Charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the Trustees the Charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

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It is the policy of the charity that unrestricted funds, which have not been designated for a specific use should be maintained at a level equivalent to at least 3 months expenditure. The executive committee considers that the reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

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Tangible Fixed Assets for use by the Charity

Fixed Assets are set out in the Notes to the Accounts.

Statement of Directors/Trustees Responsibilities

The Directors/Trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
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The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity company and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation. They are also responsible for safeguarding the assets of the charity company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The auditors, Rahman & Co, have indicated their willingness to be proposed for re-appointment in accordance with the Companies Act 2011.

Approved by the directors trustees on: 26/12/2024
and signed on their behalf by

Signature

Norul Islam Trustee
Name

BANGLADESH YOUTH MOVEMENT

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st MARCH 2024

We have audited the accounts of Bangladesh Youth Movement for the year ended 31st March 2024 on pages 4 to 5 which have been prepared under the historical cost convention in accordance with the SORP, Accounting and Reporting by Charities Commission issued in January 2015 and applicable Accounting Standards and Charities Act 2011.

Respective responsibilities of Trustees and Auditors

As the Charity's Trustees, you are responsible for the preparation of the Financial Statements. The Executive Committee considers that an Audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an Independent Examiner is needed.

It is our responsibility to:

- Examine the Financial Statements under section 145 of the 2011 Act.
- Follow the procedure laid down in the general directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These Accounts have been prepared in accordance with the provision applicable to the small companies, regime

Basis of Opinion

We conducted our audit in accordance with the general directions issued by the Charities Commissioner. The examination includes:

- A review of the accounting records kept by the Charity
- A comparison of the accounts presented with those records made available
- It includes consideration of an unusual items of disclosures in the accounts.

Finally, obtaining explanations from you as the Executive Committee concerning any such matters relating to the accounts. The examination also includes examination of any such matters of evidence relevant to the account disclosures in the financial statements. It includes assessment of the significant estimates and judgments made in the preparation of the financial statements, and whether the accounting policies and appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners' statement

In connection with our examination no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In our opinion the accounts give a true and fair view of the state of the charity company's affairs as at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, in the period then ended and have been properly prepared with the general direction given by the Charities Commissioner.

Dr. M. N. Alam (FAIA)
Rahman & Co
Incorporated Executive Accountants
167 Cannon St Road
London E1 2LX

26/12/2024

BANGLADESH YOUTH MOVEMENT

Statement of Financial Activities
Incorporating the Income and Expenditure account
for the year ended 31 March 2024

	Notes	Unrestricted Funds		Restricted Funds	2024	2023
		Designated	General		Total Funds	Total Funds
		£	£	£	£	£
Gross Incoming Resources						
Grants and Donations	4		5,800	0	5,800	21,593
Income of charitable activities	5			126,160	126,160	175,754
Investment returns	6				0	0
Other income	7		0		0	0
Total Incoming resources			<u>5,800</u>	<u>126,160</u>	<u>131,960</u>	<u>197,347</u>
Resources expended						
<i>Charitable expenditure:</i>						
-Direct expenditure	8			98,491	98,491	86,542
-Support expenditure	9		1,520	46,784	48,304	58,569
-Management and administration	10			2,250	2,250	2,250
Total expenditure			<u>1,520</u>	<u>147,525</u>	<u>149,045</u>	<u>147,361</u>
Surplus(deficit) on ordinary activities before funds transfers			4,280	(21,365)	(17,085)	49,985
Transfers between funds	15					
Transfer from designated funds		0	4,280	(21,365)		
		0	4,280	(21,365)	(17,085)	49,985
Net outgoing resources						
Fund balances at 1 April 2021		2,841	32,433	70,027	105,301	25,121
Fund balances at 31 March 2022		<u>2,841</u>	<u>36,713</u>	<u>48,662</u>	<u>88,216</u>	<u>75,106</u>

The notes on pages 8 to 12 form part of these accounts.

BANGLADESH YOUTH MOVEMENT

ACCOUNTING POLICIES **FOR THE YEAR ENDED 31st MARCH 2024**

1 Accounting policies

Accounting Convention

The financial statements have been prepared:

a) under the historical cost convention:

b) in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002);

c) in accordance with the Statement of Recommended Practice: Accounting and reporting by Charity Commission issued in March 2005 and applicable Accounting Standards and Charities Act 1993.

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small undertaking under FRS1.

Incoming Resources

Incoming resources are the amounts derived from the provision of charitable services, the receipt of gifts, subscriptions and grants falling within the charity's ordinary activities and are shown net of VAT where applicable.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted Funds are funds received which have no restrictions placed on their use and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Voluntary income

Voluntary income received by way of donations and gifts is included in full when received.

Revenue grants

Revenue grants are credited to incoming resources on the earlier of when they are received or when they are due. If they relate to a specified future period they are deferred.

Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities.

Management and Administration

Administration expenditure includes all expenditure not directly related to or supporting the charitable activity.

Tangible Fixed Assets

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer and office equipment	- 33% on cost
Furniture and fittings	- 25% on reducing balance

2 Incoming Resources

The incoming resources and surplus are attributable to the principal activities of the charity.

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2024

3 Net outgoing resources

Net outgoing resources are stated after charging:

Auditors fees - audit services

Auditors fees - other services

Depreciation - owned assets

2024

2023

£

£

1,520

3,040

Unrestricted
£

Restricted
£

4 Grants and Donations

H M REVENUE & Customs - JRS Grant

LBTH (Rates Descretionary Payment)

Donations

5800

0

605

5800

0

5,800

605

5 Income of charitable activities

London Community Foundation

0

0

5,500

LBTH - WOMEN HEALTH PROJECT

0

0

21,542

LBTH - Main Grant

20,900

20,900

0

The City Bridge Trust (City Of London)

6,408

6,408

25,490

Trust For London

16,500

16,500

15,000

People Health Trust

9,927

9,927

9,927

East End Community Fund Covid19 Emergency Fund

0

0

0

EECF /LBTH OLDER PEOPLE PROGRAMME

0

0

5,000

H M Gvt in partnership with Natinal Lottery Covid 19

0

0

0

Together For London - LCF

0

0

9,907

LBTH/EECF (female advice)

0

0

0

Power to Change-Covid 19 Community Recovery

0

0

0

London Community - LCF

31,882

31,882

31,882

EECF - LONELINESS PROJECT

0

0

0

The City Bridge Trust (City Of London Covid Fund)

0

0

2,563

LBTH Small Fund

0

0

14,033

Central Fund - Trust For London

9,000

9,000

0

LCF - Pathway 2 Employment Programme

0

0

0

People Health Trust (PHT)

7,942

7,942

0

Garfield Weston Foundation

15,000

15,000

0

Wapping Asso - Advice Consotium Grant

8,602

8,602

0

DEFFERED INCOME B/F

0

0

8,650

DEFFERED INCOME C/F

0

0

0

0

126,160

126,160

149,494

6 Investment returns

Bank interest received

Unrestricted
£

Restricted
£

0

2024

2023

Total

Total

£

£

7 Other Income

Zurich Municipal Insurance Claim

0

0

8 Direct expenditure

Project costs/Direct Charity Expense

9,005

9,005

9,545

Womans Health & Training

5,262

5,262

4,600

Youth Educational, Sports & Training Activities

1,500

1,500

1,388

Volunteer expenses

6,100

6,100

7,768

Wages

61,567

61,567

59,204

Older People Wellbeing Project

6,500

6,500

3,050

Capacity Building & Mentoring Support

6,495

6,495

7,710

Social / Cultural Meeting Events

2,062

2,062

2,140

98,491

98,491

95,405

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2024

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£
<u>9 Support Expenditure</u>				
Telephone & Internet		1,173	1,173	2,856
Printing, postage & Stationery		967	967	3,646
Subscription & membership		2,091	2,091	1,931
Consultancy & Fund Raising costs		8,200	8,200	5,100
Repairs, renewals and small equipment		4,800	4,800	6,575
Insurance/proffessional indemnities AQS		2,436	2,436	3,255
Promotions & Publicities		750	750	850
Rent & services - Water Charges		14,448	14,448	11,350
Light & Heat		1,228	1,228	2,083
Volunteer Training & Development		3,750	3,750	4,018
Cleaning, cleaning materials and trade refuse		1,080	1,080	855
Materials, Books & Literature		301	301	320
Staff Training & Development		2,400	2,400	1,020
Sessional work / Part time		3,160	3,160	2,950
Travel & Transport cost		0	0	254
Depreciation: Fixtures and fittings	236		236	315
Depreciation: Computer Equipment	1,284		1,284	1,835
	<u>1,520</u>	<u>46,784</u>	<u>48,304</u>	<u>49,213</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£
<u>10 Management and administration</u>				
Auditors remuneration	-			
Accountancy fees	-	2,250	2,250	2,250
Bookkeeping & payroll charges	-	-	-	-
Professional fees	-	-	-	-
Legal fees	-	0	0	0
Bank charges	0	0	0	123
	<u>0</u>	<u>2,250</u>	<u>2,250</u>	<u>2,250</u>

	<u>Furniture & Fittings</u>	<u>Computers & Equipment</u>
As at 1 April 2023	943	4,281
Additions	0	0
As at 31 March 2024	<u>943</u>	<u>4,281</u>

Depreciation

Charge for the year	<u>236</u>	<u>1,284</u>
As at 31 March 2024	<u>236</u>	<u>1,284</u>

Net book value

As at 31 March 2023	<u>2,236</u>	<u>5,388</u>
As at 31 March 2024	<u>707</u>	<u>2,997</u>

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2024

	2024	2023
	£	£
12 Debtors: amounts falling due within one year		
Other debtors	0	0
Accrued income	3,971	0
	<u>3,971</u>	<u>0</u>

13 Bank and cash in hand

Bank deposit account	-	-
Bank current account	124,068	137,907
	<u>124,068</u>	<u>137,907</u>

14 Creditors: amounts falling due within one year

Accruals / Deferred Income	0	0
Other Creditors / Payroll Taxes	4,290	22,337
Salaries	28,941	9,168
Accountancy	6,325	6,325
	<u>39,557</u>	<u>37,830</u>

	Opening balance	Resources arising	Resources utilised	Closing balance
15 Designated Funds				
Property & equipment fund	2,841	0	0	2,841
	<u>2,841</u>	<u>0</u>	<u>0</u>	<u>2,841</u>

Property and equipment fund	This designated fund represents the amount of charity funds locked up in fixed assets which are needed for operational purposes. The funds are carried at the net book value of the fixed assets at the balance sheet date, after deducting any outstanding loans and restricted funds used to finance their acquisition.
-----------------------------	---

	Opening balance	Incoming Resources	Resources expended	Transfers & adjustments	Closing balance
16 Restricted Funds					
BYM Projects	70,027	126,160	147,525		48,662
	<u>70,027</u>	<u>126,160</u>	<u>149,045</u>	<u>-</u>	<u>48,662</u>

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

17 Net assets attributable to funds	Total
	£
Tangible fixed assets	3,704
Current assets	133,443
Current liabilities	39,557
Net assets represented by funds	<u>97,590</u>

18 Taxation

The company is a registered charity and does not trade or undertake non-charitable activities and has been granted tax exempt status by the Inland Revenue.

BANGLADESH YOUTH MOVEMENT

England & Wales - Charity number 1011723

Accounts

BANGLADESH YOUTH MOVEMENT
21-23 HENRIQUES STREET
LONDON E1 1NB

FINANCIAL STATEMENT

AND

REPORT OF THE DIRECTORS/TRUSTEES

FOR THE YEAR ENDED

31st MARCH 2023

RAHMAN & CO
INCORPORATED EXECUTIVE ACCOUNTANTS
167 CANNON STREET ROAD
LONDON E1 2LX
Tel: 020 7702 0562

BANGLADESH YOUTH MOVEMENT

CONTENTS

	Page
Charity Information	1
Report of the Directors/Trustees	2
Independent Auditors' Report	4-4(i)
Income and Expenditure Account	5
Balance Sheet	6
Accounting Policies	7
Notes to the Accounts	8 - 10

BANGLADESH YOUTH MOVEMENT

CHARITY INFORMATION **FOR THE YEAR ENDED 31st MARCH 2023**

Status:

The organization is a charitable company limited by guarantee. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees who held office during the year

Norul Islam	Chairperson
Khalil Uddin	Vice Chair
Abul Kalam Makhan	Secretary
Althaf Hussain	Assistant Secretary
Abdul Khalique	Treasurer
Ms. Nurjahan Haque	Woman & Children Secretary
Kala Miah	ECM
Ms. Hushnera Begum	ECM

Secretary

Abul Kalam Makhan

Registered Office

21 – 23 Henriques Street
London E1 1NB

Company Registration Number

2045625 England & Wales

Charity Registration Number

1011723

Auditors

Rahman & Co
Incorporated Executive Accountants
167 Cannon Street Road
London E1 2LX

Bank

HSBC
75 Whitechapel Road
London E1 1DU

BANGLADESH YOUTH MOVEMENT

REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

The Directors/Trustees of Bangladesh Youth Movement present their report together with the financial statements for the year ended 31st March, 2023.

Principal Activity

The principal activity of the charity in the year under review was that of running a non-profit making welfare rights, advice, youth, women activities-training and community service.

Directors/Trustees

The Directors/Trustees of the charity who held office during the year were as follows:

Norul Islam	Khalil Uddin
Abul Kalam Makhan	Abdul Khaliq
Ms. Hushnera Begum	Althaf Hussain
Kola Miah	Nurjahan Haque

Risk Mitigation

The board has examined the principal areas of the Charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the Trustees the Charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

Reserve Policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use should be maintained at a level equivalent to at least 3 months expenditure. The executive committee considers that the reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Results for the Year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Income and Expenditure Account shows net outgoing resources for the year of £146,991 and reserves of £105,301

A review of the charity's activities during the period covered by these accounts and trustees report is contained in the Annual Report, which is available from the registered office.

Tangible Fixed Assets for use by the Charity

Fixed Assets are set out in the Notes to the Accounts.

Statement of Directors/Trustees Responsibilities

The Directors/Trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity company will continue in operation.

The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity company and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation. They are also responsible for safeguarding the assets of the charity company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The auditors, Rahman & Co, have indicated their willingness to be proposed for re-appointment in accordance with the Companies Act 2011.

Approved by the directors trustees on: 29/12/2023
and signed on their behalf by



Signature

NORUL ISLAM

Name Trustee

BANGLADESH YOUTH MOVEMENT

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st MARCH 2023

We have audited the accounts of Bangladesh Youth Movement for the year ended 31st March 2023 on pages 4 to 5 which have been prepared under the historical cost convention in accordance with the SORP, Accounting and Reporting by Charities Commission issued in January 2015 and applicable Accounting Standards and Charities Act 2011.

Respective responsibilities of Trustees and Auditors

As the Charity's Trustees, you are responsible for the preparation of the Financial Statements. The Executive Committee considers that an Audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an Independent Examiner is needed.

It is our responsibility to:

- Examine the Financial Statements under section 145 of the 2011 Act.
- Follow the procedure laid down in the general directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These Accounts have been prepared in accordance with the provision applicable to the small companies, regime

Basis of Opinion

We conducted our audit in accordance with the general directions issued by the Charities Commissioner. The examination includes:

- A review of the accounting records kept by the Charity
- A comparison of the accounts presented with those records made available
- It includes consideration of an unusual items of disclosures in the accounts.

Finally, obtaining explanations from you as the Executive Committee concerning any such matters relating to the accounts. The examination also includes examination of any such matters of evidence relevant to the account disclosures in the financial statements. It includes assessment of the significant estimates and judgments made in the preparation of the financial statements, and whether the accounting policies and appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners' statement

In connection with our examination no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In our opinion the accounts give a true and fair view of the state of the charity company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, in the period then ended and have been properly prepared with the general direction given by the Charities Commissioner.



Dr. M. N. Alam (FAIA)
Rahman & Co
Incorporated Executive Accountants
167 Cannon St Road
London E1 2LX

29/12/2023

BANGLADESH YOUTH MOVEMENT

Statement of Financial Activities Incorporating the Income and Expenditure account for the year ended 31 March 2023

	Notes	Unrestricted Funds		Restricted Funds	2023	2022
		Designated	General		Total Funds	Total Funds
		£	£	£	£	£
Gross Incoming Resources						
Grants and Donations	4		605	0	605	550
Income of charitable activities	5			149,494	149,494	163,281
Investment returns	6				0	0
Other income	7		0		0	0
Total Incoming resources			605	149,494	150,099	163,831
Resources expended						
<i>Charitable expenditure:</i>						
-Direct expenditure	8			95,405	95,405	90,720
-Support expenditure	9		2,150	47,063	49,213	43,709
-Management and administration	10			2,373	2,373	2,315
Total expenditure			2,150	144,841	146,991	136,744
Surplus(deficit) on ordinary activities before funds transfers			(1,545)	4,653	3,108	27,087
Transfers between funds	15					
Transfer from designated funds		0	(1,545)	4,653		
		0	(1,545)	4,653	3,108	27,087
Net outgoing resources						
Fund balances at 1 April 2022		2,841	33,978	65,374	102,193	75,106
Fund balances at 31 March 2023		2,841	32,433	70,027	105,301	102,193

The notes on pages 8 to 12 form part of these accounts.

BANGLADESH YOUTH MOVEMENT

Balance Sheet

as at 31 March 2023

		<u>31-Mar-23</u>		<u>31-Mar-22</u>	
		£	£	£	£
Fixed Assets	Notes				
Tangible Fixed Assets	11		5,224		7,374
Current Assets					
Debtors	12			133,443	
Cash at bank and in hand	13	<u>137,907</u>		<u>133,443</u>	
		<u>137,907</u>			
Creditors: amounts falling due within one year	14	<u>37,830</u>		<u>38,624</u>	
			<u>100,077</u>		<u>94,819</u>
Net current assets/(liabilities)			<u>105,301</u>		<u>102,193</u>
Net Assets					
Funds					
General Funds	15	32,433		33,978	
Designated Funds		<u>2,841</u>		<u>2,841</u>	
Total unrestricted Funds			35,274		36,819
Restricted Funds	16		<u>70,027</u>		<u>65,374</u>
Total funds	17		<u>105,301</u>		<u>102,193</u>

These financial statements have been prepared under the historical cost convention in accordance with the SORP, Accounting and Reporting by Charities Commission issued in April 2005 and applicable Accounting Standards and Charities Act 1993.


For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.


No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These Accounts have been prepared in accordance with the provision applicable to the small companies, regime

Approved by the Directors/Trustees and signed on their behalf by:

 NORUL ISLAM Trustee

 ABUL KALAM MAKI Trustee

Approved by the board on: 29/12/2023

The notes on pages 8 to 12 form part of these accounts.

BANGLADESH YOUTH MOVEMENT

ACCOUNTING POLICIES **FOR THE YEAR ENDED 31st MARCH 2023**

1 Accounting policies

Accounting Convention

The financial statements have been prepared:

a) under the historical cost convention:

b) in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002);

c) in accordance with the Statement of Recommended Practice: Accounting and reporting by Charity Commission issued in March 2005 and applicable Accounting Standards and Charities Act 1993.

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small undertaking under FRSI.

Incoming Resources

Incoming resources are the amounts derived from the provision of charitable services, the receipt of gifts, subscriptions and grants falling within the charity's ordinary activities and are shown net of VAT where applicable.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted Funds are funds received which have no restrictions placed on their use and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Voluntary income

Voluntary income received by way of donations and gifts is included in full when received.

Revenue grants

Revenue grants are credited to incoming resources on the earlier of when they are received or when they are due. If they relate to a specified future period they are deferred.

Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities.

Management and Administration

Administration expenditure includes all expenditure not directly related to or supporting the charitable activity.

Tangible Fixed Assets

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer and office equipment	- 30% on cost
Furniture and fittings	- 25% on reducing balance

2 Incoming Resources

The incoming resources and surplus are attributable to the principal activities of the charity.

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2023

3 Net outgoing resources

Net outgoing resources are stated after charging:

Auditors fees - audit services

Auditors fees - other services

Depreciation - owned assets

2023

2022

£

£

2,149

3,040

4 Grants and Donations

H M REVENUE & Customs - JRS Grant

LBTH (Rates Descretionary Payment)

Donations

Unrestricted
£

Restricted
£

0

0

605

605

0

605

550

5 Income of charitable activities

East End Community Foundation

LBTH - WOMEN HEALTH PROJECT

LBTH - YOUNG PEOPLE (HAF) PROJECT

The City Bridge Trust (City Of London)

Trust For London

People Health Trust

East End Community Fund Covid19 Emergency Fund

EECF /LBTH OLDER PEOPLE PROGRAMME

H M Gvt in partnership with National Lottery Covid 19

Together For London - LCF

LBTH/EECF (female advice)

Power to Change-Covid 19 Community Recovery

London Community - LCF

EECF - LONELINESS PROJECT

The City Bridge (City Of London Covid Fund)

LBTH Small Fund

Post Code Society Fund

LCF - Pathway 2 Employment Programme

People Health Trust (PHT)

Garfield Weston Foundation

LCF Dickenson Foundation

DEFERRED INCOME B/F

DEFERRED INCOME C/F

5,500

21,542

0

25,490

15,000

9,927

0

5,000

0

9,907

0

0

31,882

0

0

2,563

14,033

0

0

0

0

0

8,650

0

0

149,494

5,500

21,542

0

25,490

15,000

9,927

0

5,000

0

9,907

0

0

31,882

0

0

2,563

14,033

0

0

0

0

0

8,650

0

149,494

9,394

21,542

6,200

24,552

15,000

0

0

7,000

0

0

0

0

0

0

0

0

5,000

18,230

11,500

11,940

15,000

2,553

24,020

-8,650

163,281

6 Investment returns

Bank interest received

Unrestricted
£

Restricted
£

2023

2022

Total

Total

£

£

0

7 Other Income

Zurich Municipal Insurance Claim

0

0

8 Direct expenditure

Project costs/Direct Charity Expense

Womans Health & Training

Youth Educational, Sports & Training Activities

Volunteer expenses

Wages

Older People Food supply & Household Essentials

Capacity Building & Mentoring Support

Social / Cultural Meeting Events

9,545

4,600

1,388

7,768

59,204

3,050

7,710

2,140

95,405

9,545

4,600

1,388

7,768

59,204

3,050

7,710

2,140

95,405

12,580

6,540

2,855

4,167

52,703

5,395

4,830

1,650

90,720

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£
<u>9 Support Expenditure</u>				
Telephone & Internet		2,856	2,856	2,342
Printing, postage & Stationery		3,646	3,646	863
Subscription & membership		1,931	1,931	1,209
Consultancy & Fund Raising costs		5,100	5,100	8,975
Repairs, renewals and small equipment / Office Refurb		6,575	6,575	650
Insurance/professional indemnities AQS		3,255	3,255	2,813
Promotions & Publicities		850	850	980
Rent & services - Water Charges		11,350	11,350	12,070
Light & Heat		2,083	2,083	1,326
Volunteer training & Expenses		4,018	4,018	4,205
Matrix Licence Renewal fee		0	0	0
Cleaning, cleaning materials and trade refuse		855	855	750
Materials, Books & Literature		320	320	1,055
Staff Training & Development		1,020	1,020	1,520
Sessional work / Part time		2,950	2,950	1,556
Travel & Transport cost		254	254	355
Depreciation: Fixtures and fittings	315		315	419
Depreciation: Computer Equipment	1,835		1,835	2,621
	<u>2,150</u>	<u>47,063</u>	<u>49,213</u>	<u>43,709</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£
<u>10 Management and administration</u>				
Auditors remuneration	-			
Accountancy fees	-	2,250	2,250	2,250
Bookkeeping & payroll charges	-	-	-	-
Professional fees	-	-	-	-
Legal fees	-	0	0	0
Bank charges	0	123	123	65
	<u>0</u>	<u>2,373</u>	<u>2,373</u>	<u>2,250</u>

	<u>Furniture & Fittings</u>	<u>Computers & Equipment</u>
As at 1 April 2022	1,258	6,116
Additions	0	0
As at 31 March 2023	<u>1,258</u>	<u>6,116</u>

Depreciation

Charge for the year	315	1,835
As at 31 March 2023	<u>315</u>	<u>1,835</u>

Net book value

As at 31 March 2022	2,236	5,388
As at 31 March 2023	<u>943</u>	<u>4,281</u>

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2023

	2023	2022
	£	£
12 Debtors: amounts falling due within one year		
Other debtors	0	0
Accrued income		
	<u>0</u>	<u>0</u>

13 Bank and cash in hand

Bank deposit account	-	-
Bank current account	137,907	133,443
	<u>137,907</u>	<u>133,443</u>

14 Creditors: amounts falling due within one year

Accruals / Deferred Income	0	8,650
Other Creditors / Payroll Taxes	22,337	17,904
Salaries	9,168	5,970
Accountancy	6,325	6,100
	<u>37,830</u>	<u>38,624</u>

	Opening balance	Resources arising	Resources utilised	Closing balance
15 Designated Funds				
Property & equipment fund	2,841	0	0	2,841
	<u>2,841</u>	<u>0</u>	<u>0</u>	<u>2,841</u>

Property and equipment fund

This designated fund represents the amount of charity funds locked up in fixed assets which are needed for operational purposes. The funds are carried at the net book value of the fixed assets at the balance sheet date, after deducting any outstanding loans and restricted funds used to finance their acquisition.

	Opening balance	Incoming Resources	Resources expended	Transfers & adjustments	Closing balance
16 Restricted Funds					
BYM Projects	65,374	149,494	144,841		70,027
	<u>65,374</u>	<u>149,494</u>	<u>144,841</u>	<u>-</u>	<u>70,027</u>

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

17 Net assets attributable to funds	Total
	£
Tangible fixed assets	5,224
Current assets	137,907
Current liabilities	<u>37,830</u>
Net assets represented by funds	<u>105,301</u>

18 Taxation

The company is a registered charity and does not trade or undertake non-charitable activities and has been granted tax exempt status by the Inland Revenue.

BANGLADESH YOUTH MOVEMENT

England & Wales - Charity number 1011723

Accounts

BANGLADESH YOUTH MOVEMENT
21-23 HENRIQUES STREET
LONDON E1 1NB

FINANCIAL STATEMENT

AND

REPORT OF THE DIRECTORS/TRUSTEES

FOR THE YEAR ENDED

31st MARCH 2022

RAHMAN & CO
INCORPORATED EXECUTIVE ACCOUNTANTS
167 CANNON STREET ROAD
LONDON E1 2LX
Tel: 020 7702 0562

BANGLADESH YOUTH MOVEMENT

CONTENTS

	Page
Charity Information	1
Report of the Directors/Trustees	2
Independent Auditors' Report	4-4(i)
Income and Expenditure Account	5
Balance Sheet	6
Accounting Policies	7
Notes to the Accounts	8 - 10

BANGLADESH YOUTH MOVEMENT

CHARITY INFORMATION **FOR THE YEAR ENDED 31st MARCH 2022**

Status:

The organization is a charitable company limited by guarantee. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees who held office during the year

Norul Islam	Chairperson
Khalil Uddin	Vice Chair
Abul Kalam Makhan	Secretary
Althaf Hussain	Assistant Secretary
Abdul Khaliq	Treasurer
Ms. Nurjahan Haque	Woman & Children Secretary
Kala Miah	ECM
Ms. Hushnera Begum	ECM

Secretary

Abul Kalam Makhan

Registered Office

21 – 23 Henriques Street
London E1 1NB

Company Registration Number

2045625 England & Wales

Charity Registration Number

1011723

Auditors

Rahman & Co
Incorporated Executive Accountants
167 Cannon Street Road
London E1 2LX

Bank

HSBC
75 Whitechapel Road
London E1 1DU

BANGLADESH YOUTH MOVEMENT

REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022

The Directors/Trustees of Bangladesh Youth Movement present their report together with the financial statements for the year ended 31st March, 2022.

Principal Activity

The principal activity of the charity in the year under review was that of running a non-profit making welfare rights, advice, youth, women activities-training and community service.

Directors/Trustees

The Directors/Trustees of the charity who held office during the year were as follows:

Norul Islam	Khalil Uddin
Abul Kalam Makhan	Abdul Khalique
Ms. Hushnera Begum	Althaf Hussain
Kola Miah	Nurjahan Haque

Risk Mitigation

The board has examined the principal areas of the Charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the Trustees the Charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

Reserve Policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use should be maintained at a level equivalent to at least 3 months expenditure. The executive committee considers that the reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Results for the Year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Income and Expenditure Account shows net outgoing resources for the year of £133,704 and reserves of £102,193

A review of the charity's activities during the period covered by these accounts and trustees report is contained in the Annual Report, which is available from the registered office.

Tangible Fixed Assets for use by the Charity

Fixed Assets are set out in the Notes to the Accounts.

Statement of Directors/Trustees Responsibilities

The Directors/Trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity company will continue in operation.

The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity company and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation. They are also responsible for safeguarding the assets of the charity company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The auditors, Rahman & Co, have indicated their willingness to be proposed for re-appointment in accordance with the Companies Act 2011.

Approved by the directors trustees on: 31/01/2023
and signed on their behalf by

Signature

Name Trustee

BANGLADESH YOUTH MOVEMENT

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st MARCH 2022

We have audited the accounts of Bangladesh Youth Movement for the year ended 31st March 2022 on pages 4 to 5 which have been prepared under the historical cost convention in accordance with the SORP, Accounting and Reporting by Charities Commission issued in January 2015 and applicable Accounting Standards and Charities Act 2011.

Respective responsibilities of Trustees and Auditors

As the Charity's Trustees, you are responsible for the preparation of the Financial Statements. The Executive Committee considers that an Audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an Independent Examiner is needed.

It is our responsibility to:

- Examine the Financial Statements under section 145 of the 2011 Act.
- Follow the procedure laid down in the general directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These Accounts have been prepared in accordance with the provision applicable to the small companies, regime

Basis of Opinion

We conducted our audit in accordance with the general directions issued by the Charities Commissioner. The examination includes:

- A review of the accounting records kept by the Charity
- A comparison of the accounts presented with those records made available
- It includes consideration of an unusual items of disclosures in the accounts.

Finally, obtaining explanations from you as the Executive Committee concerning any such matters relating to the accounts. The examination also includes examination of any such matters of evidence relevant to the account disclosures in the financial statements. It includes assessment of the significant estimates and judgments made in the preparation of the financial statements, and whether the accounting policies and appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners' statement

In connection with our examination no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In our opinion the accounts give a true and fair view of the state of the charity company's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, in the period then ended and have been properly prepared with the general direction given by the Charities Commissioner.

Dr. M. N. Alam (FAIA)
Rahman & Co
Incorporated Executive Accountants
167 Cannon St Road
London E1 2LX

31/01/2023

BANGLADESH YOUTH MOVEMENT

Statement of Financial Activities
Incorporating the Income and Expenditure account
for the year ended 31 March 2022

		Unrestricted Funds		Restricted Funds	2022 Total Funds	2021 Total Funds
	Notes	Designated	General			
		£	£	£	£	£
Gross Incoming Resources						
Grants and Donations	4		550	0	550	21,593
Income of charitable activities	5			163,281	163,281	175,754
Investment returns	6				0	0
Other income	7		0		0	0
Total Incoming resources			<u>550</u>	<u>163,281</u>	<u>163,831</u>	<u>197,347</u>
Resources expended						
<i>Charitable expenditure:</i>						
-Direct expenditure	8			90,720	90,720	86,542
-Support expenditure	9		3,040	40,669	43,709	58,569
-Management and administration	10			2,315	2,315	2,250
Total expenditure			<u>3,040</u>	<u>133,704</u>	<u>136,744</u>	<u>147,361</u>
Surplus(deficit) on ordinary activities before funds transfers			(2,490)	29,577	27,087	49,985
Transfers between funds	15					
Transfer from designated funds		0	(2,490)	29,577		
		0	-2,490	29,577	27,087	49,985
Net outgoing resources						
Fund balances at 1 April 2021		2,841	36,468	35,797	75,106	25,121
Fund balances at 31 March 2022		<u>2,841</u>	<u>33,978</u>	<u>65,374</u>	<u>102,193</u>	<u>75,106</u>

The notes on pages 8 to 12 form part of these accounts.

BANGLADESH YOUTH MOVEMENT

Balance Sheet

as at 31 March 2022

		31-Mar-22		31-Mar-21	
	Notes	£	£	£	£
Fixed Assets	11				
Tangible Fixed Assets			7,374		10,414
Current Assets					
Debtors	12				
Cash at bank and in hand	13	133,443		117,650	
		133,443		117,650	
Creditors: amounts falling due within one year	14	38,624		52,958	
			94,819		64,692
Net current assets/(liabilities)			102,193		75,106
Net Assets					
Funds					
General Funds	15	33,978		36,468	
Designated Funds		2,841		2,841	
Total unrestricted Funds			36,819		39,309
Restricted Funds	16		65,374		35,797
Total funds	17		102,193		75,106

These financial statements have been prepared under the historical cost convention in accordance with the SORP, Accounting and Reporting by Charities Commission issued in April 2005 and applicable Accounting Standards and Charities Act 1993.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These Accounts have been prepared in accordance with the provision applicable to the small companies, regime

Approved by the Directors/Trustees and signed on their behalf by:

_____ Trustee

_____ Trustee

Approved by the board on: 31/01/2023

The notes on pages 8 to 12 form part of these accounts.

BANGLADESH YOUTH MOVEMENT

ACCOUNTING POLICIES **FOR THE YEAR ENDED 31st MARCH 2022**

1 Accounting policies

Accounting Convention

The financial statements have been prepared:

a) under the historical cost convention:

b) in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002);

c) in accordance with the Statement of Recommended Practice: Accounting and reporting by Charity Commission issued in March 2005 and applicable Accounting Standards and Charities Act 1993.

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small undertaking under FRS1.

Incoming Resources

Incoming resources are the amounts derived from the provision of charitable services, the receipt of gifts, subscriptions and grants falling within the charity's ordinary activities and are shown net of VAT where applicable.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted Funds are funds received which have no restrictions placed on their use and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Voluntary income

Voluntary income received by way of donations and gifts is included in full when received.

Revenue grants

Revenue grants are credited to incoming resources on the earlier of when they are received or when they are due. If they relate to a specified future period they are deferred.

Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities.

Management and Administration

Administration expenditure includes all expenditure not directly related to or supporting the charitable activity.

Tangible Fixed Assets

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer and office equipment	- 33% on cost
Furniture and fittings	- 25% on reducing balance

2 Incoming Resources

The incoming resources and surplus are attributable to the principal activities of the charity.

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2022

3 Net outgoing resources

Net outgoing resources are stated after charging:

Auditors fees - audit services

Auditors fees - other services

Depreciation - owned assets

2022

2021

£

£

3,040

4,304

4 Grants and Donations

H M REVENUE & Customs - JRS Grant

LBTH (Rates Descretionary Payment)

Donations

Unrestricted
£

Restricted
£

0

0

550

550

0

550

21,593

5 Income of charitable activities

London Community Foundation

LBTH - LCF- WOMEN HEALTH PROJECT

LBTH - YOUNG PEOPLE (HAF) PROJECT

The City Bridge Trust (City Of London)

Trust For London

LBTH - Older People Project

East End Community Fund Covid19 Emergency Fund

EECF /LBTH OLDER PEOPLE PROGRAMME

H M Gvt in partnership with Natinal Lottery Covid 19

London Community LCRF Wave2

LBTH/EECF (female advice)

Power to Change-Covid 19 Community Recovery

London Community Response Fund Wave3

EECF - LONELINESS PROJECT

Other donations

EECF/LBTH Small Fund (Access Participation)

Post Code Society Fund

LCF - Pathway 2 Employment Programme

People Health Trust (PHT)

Garfield Weston Foundation

LCF Dickenson Foundation

DEFFERED INCOME B/F

DEFFERED INCOME C/F

9,394

21,542

6,200

24,552

15,000

0

0

7,000

0

0

0

0

0

0

0

5,000

18,230

11,500

11,940

15,000

2,553

24,020

-8,650

0

163,281

9,394

21,542

6,200

24,552

15,000

0

0

7,000

0

0

0

0

0

0

0

5,000

18,230

11,500

11,940

15,000

2,553

24,020

-8,650

163,281

0

21,542

0

28,750

15,000

12,770

10,000

0

37,972

19,000

4,891

23,768

21,081

5,000

0

0

0

0

0

0

0

0

0

0

6 Investment returns

Bank interest received

Unrestricted
£

Restricted
£

0

2022

2021

Total

Total

£

£

0

7 Other Income

Zurich Municipal Insurance Claim

0

0

8 Direct expenditure

Project costs/Direct Charity Expense

Womans Health & Training

Youth Educational, Sports & Training Activities

Volunteer expenses

Wages

Covid 19 Food supply & Household Essentials

Capacity Building & Mentoring Support

Social / Cultural Meeting Events

12,580

6,540

2,855

4,167

52,703

5,395

4,830

1,650

90,720

12,580

6,540

2,855

4,167

52,703

5,395

4,830

1,650

90,720

11,740

6,819

2,624

6,037

40,858

11,371

4,375

2,718

86,542

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2022

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
<u>9 Support Expenditure</u>				
Telephone & Internet		2,342	2,342	2,471
Printing, postage & Stationery		863	863	614
Subscription & membership		1,209	1,209	1,443
Consultancy & Fund Raising costs		8,975	8,975	13,198
Repairs, renewals and small equipment		650	650	4,630
Insurance/proffessional indemnities AQS		2,813	2,813	2,465
Promotions & Publicities		980	980	875
Rent & services - Water Charges		12,070	12,070	10,216
Light & Heat		1,326	1,326	863
Volunteer training & Expenses		4,205	4,205	5,040
Matrix Licence Renewal fee		0	0	0
Cleaning, cleaning materials and trade refuse		750	750	600
Materials, Books & Literature		1,055	1,055	1,499
Staff Training & Development		1,520	1,520	2,430
Sessional work / Part time		1,556	1,556	7,316
Travel & Transport cost		355	355	605
Depreciation: Fixtures and fittings	419		419	559
Depreciation: Computer Equipment	2,621		2,621	3,745
	<hr/>	<hr/>	<hr/>	<hr/>
	3,040	40,669	43,709	58,569

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	£	£	£	£
<u>10 Management and administration</u>				
Auditors remuneration	-			
Accountancy fees	-	2,250	2,250	2,250
Bookkeeping & payroll charges	-	-	-	-
Professional fees	-	-	-	-
Legal fees	-	0	0	0
Bank charges	0	65	65	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	2,315	2,315	2,250

	<u>Furniture & Fittings</u>	<u>Computers & Equipment</u>
As at 1 April 2021	1,677	8,737
Additions	0	0
	<hr/>	<hr/>
As at 31 March 2022	1,677	8,737

Depreciation

Charge for the year	<hr/>	<hr/>
	419	2,621
As at 31 March 2022	419	2,621

Net book value

As at 31 March 2021	<hr/>	<hr/>
	2,236	5,388
As at 31 March 2022	<hr/>	<hr/>
	1,258	6,116

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2022

	2022	2021
	£	£
12 Debtors: amounts falling due within one year		
Other debtors	0	0
Accrued income		
	<u>0</u>	<u>0</u>

13 Bank and cash in hand

Bank deposit account	-	-
Bank current account	133,443	117,650
	<u>133,443</u>	<u>117,650</u>

14 Creditors: amounts falling due within one year

Accruals / Deferred Income	8,650	24,020
Other Creditors / Payroll Taxes	17,904	19,275
Salaries	5,970	4,613
Accountancy	6,100	5,050
	<u>38,624</u>	<u>52,958</u>

	Opening balance	Resources arising	Resources utilised	Closing balance
15 Designated Funds				
Property & equipment fund	2,841	0	0	2,841
	<u>2,841</u>	<u>0</u>	<u>0</u>	<u>2,841</u>

Property and equipment fund

This designated fund represents the amount of charity funds locked up in fixed assets which are needed for operational purposes. The funds are carried at the net book value of the fixed assets at the balance sheet date, after deducting any outstanding loans and restricted funds used to finance their acquisition.

	Opening balance	Incoming Resources	Resources expended	Transfers & adjustments	Closing balance
16 Restricted Funds					
BYM Projects	35,797	163,281	133,704		65,374
	<u>35,797</u>	<u>163,281</u>	<u>133,704</u>	-	<u>65,374</u>

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

17 Net assets attributable to funds

Tangible fixed assets	7,374
Current assets	133,443
Current liabilities	38,624
Net assets represented by funds	<u>102,193</u>

18 Taxation

The company is a registered charity and does not trade or undertake non-charitable activities and has been granted tax exempt status by the Inland Revenue.

BANGLADESH YOUTH MOVEMENT

England & Wales - Charity number 1011723

Accounts

BANGLADESH YOUTH MOVEMENT
21-23 HENRIQUES STREET
LONDON E1 1NB

FINANCIAL STATEMENT

AND

REPORT OF THE DIRECTORS/TRUSTEES

FOR THE YEAR ENDED

31st MARCH 2021

RAHMAN & CO
INCORPORATED EXECUTIVE ACCOUNTANTS
167 CANNON STREET ROAD
LONDON E1 2LX
Tel: 020 7702 0562

BANGLADESH YOUTH MOVEMENT

CONTENTS

	Page
Charity Information	1
Report of the Directors/Trustees	2
Independent Auditors' Report	4-4(i)
Income and Expenditure Account	5
Balance Sheet	6
Accounting Policies	7
Notes to the Accounts	8 - 10

BANGLADESH YOUTH MOVEMENT

CHARITY INFORMATION **FOR THE YEAR ENDED 31st MARCH 2021**

Status:

The organization is a charitable company limited by guarantee. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Trustees who held office during the year

Norul Islam	Chairperson
Khalil Uddin	Vice Chair
Abul Kalam Makhan	Secretary
Althaf Hussain	Assistant Secretary
Abdul Khaliq	Treasurer
Ms. Nurjahan Haque	Woman & Children Secretary
Kala Miah	ECM
Ms. Hushnera Begum	ECM

Secretary

Abul Kalam Makhan

Registered Office

21 – 23 Henriques Street
London E1 1NB

Company Registration Number

2045625 England & Wales

Charity Registration Number

1011723

Auditors

Rahman & Co
Incorporated Executive Accountants
167 Cannon Street Road
London E1 2LX

Bank

HSBC
75 Whitechapel Road
London E1 1DU

BANGLADESH YOUTH MOVEMENT

REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

The Directors/Trustees of Bangladesh Youth Movement present their report together with the financial statements for the year ended 31st March, 2021.

Principal Activity

The principal activity of the charity in the year under review was that of running a non-profit making welfare rights, advice, youth, women activities-training and community service.

Directors/Trustees

The Directors/Trustees of the charity who held office during the year were as follows:

Norul Islam
Abul Kalam Makhan
Ms. Hushnera Begum
Kola Miah

Khalil Uddin
Abdul Khalique
Althaf Hussain
Nurjahan Haque

Risk Mitigation

The board has examined the principal areas of the Charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the Trustees the Charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

Reserve Policy

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use should be maintained at a level equivalent to at least 3 months expenditure. The executive committee considers that the reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Results for the Year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Income and Expenditure Account shows net outgoing resources for the year of £147,361 and reserves of £75,106

A review of the charity's activities during the period covered by these accounts and trustees report is contained in the Annual Report, which is available from the registered office.

Tangible Fixed Assets for use by the Charity

Fixed Assets are set out in the Notes to the Accounts.

Statement of Directors/Trustees Responsibilities

The Directors/Trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity company will continue in operation.

The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity company and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation. They are also responsible for safeguarding the assets of the charity company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The auditors, Rahman & Co, have indicated their willingness to be proposed for re-appointment in accordance with the Companies Act 2011.

Approved by the directors trustees on: 17/02/2022
and signed on their behalf by

Signature

Name Trustee

BANGLADESH YOUTH MOVEMENT

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31st MARCH 2021

We have audited the accounts of Bangladesh Youth Movement for the year ended 31st March 2021 on pages 4 to 5 which have been prepared under the historical cost convention in accordance with the SORP, Accounting and Reporting by Charities Commission issued in January 2015 and applicable Accounting Standards and Charities Act 2011.

Respective responsibilities of Trustees and Auditors

As the Charity's Trustees, you are responsible for the preparation of the Financial Statements. The Executive Committee considers that an Audit is not required for this year (under section 144 (2) of the Charities Act 2011) and that an Independent Examiner is needed.

It is our responsibility to:

- Examine the Financial Statements under section 145 of the 2011 Act.
- Follow the procedure laid down in the general directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These Accounts have been prepared in accordance with the provision applicable to the small companies, regime

Basis of Opinion

We conducted our audit in accordance with the general directions issued by the Charities Commissioner. The examination includes:

- A review of the accounting records kept by the Charity
- A comparison of the accounts presented with those records made available
- It includes consideration of an unusual items of disclosures in the accounts.

Finally, obtaining explanations from you as the Executive Committee concerning any such matters relating to the accounts. The examination also includes examination of any such matters of evidence relevant to the account disclosures in the financial statements. It includes assessment of the significant estimates and judgments made in the preparation of the financial statements, and whether the accounting policies and appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners' statement

In connection with our examination no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In our opinion the accounts give a true and fair view of the state of the charity company's affairs as at 31st March 2021 and of its incoming resources and application of resources, including its income and expenditure, in the period then ended and have been properly prepared with the general direction given by the Charities Commissioner.

Dr. M. N. Alam (FAIA)
Rahman & Co
Incorporated Executive Accountants
167 Cannon St Road
London E1 2LX

17/02/2022

BANGLADESH YOUTH MOVEMENT

Statement of Financial Activities Incorporating the Income and Expenditure account for the year ended 31 March 2021

	Notes	Unrestricted Funds		Restricted Funds	2021	2020
		Designated	General		Total Funds	Total Funds
		£	£	£	£	£
Gross Incoming Resources						
Grants and Donations	4		4,239	17,354	21,593	4,439
Income of charitable activities	5			175,754	175,754	95,011
Investment returns	6				0	
Other income	7		0		0	
Total Incoming resources			4,239	193,108	197,347	99,450
Resources expended						
<i>Charitable expenditure:</i>						
-Direct expenditure	8			86,542	86,542	47,616
-Support expenditure	9		4,304	54,266	58,569	40,561
-Management and administration	10			2,250	2,250	2,064
Total expenditure			4,304	143,058	147,361	90,241
Surplus(deficit) on ordinary activities before funds transfers			(65)	50,050	49,985	9,209
Transfers between funds	15					
Transfer from designated funds		0	(65)	50,050		
		0	-65	50,050	49,985	9,209
Net outgoing resources						
Fund balances at 1 April 2020		2,841	36,533	-14,253	25,121	15,912
Fund balances at 31 March 2021		2,841	36,468	35,797	75,106	25,121

The notes on pages 8 to 12 form part of these accounts.

BANGLADESH YOUTH MOVEMENT

Balance Sheet

as at 31 March 2021

		<u>31-Mar-21</u>		<u>31-Mar-20</u>	
	Notes	£	£	£	£
Fixed Assets	11				
Tangible Fixed Assets			10,414		7574
Current Assets					
Debtors	12				
Cash at bank and in hand	13	<u>117,650</u>		<u>45,449</u>	
		117,650		45,449	
Creditors: amounts falling due within one year	14	<u>52,958</u>		<u>27,902</u>	
			<u>64,692</u>		<u>17,547</u>
Net current assets/(liabilities)			<u>75,106</u>		<u>25,121</u>
Net Assets					
Funds					
General Funds	15	36,468		36,533	
Designated Funds		<u>2,841</u>		<u>2,841</u>	
Total unrestricted Funds			39,309		39,374
Restricted Funds	16		<u>35,797</u>		<u>-14,253</u>
Total funds	17		<u>75,106</u>		<u>25,121</u>

These financial statements have been prepared under the historical cost convention in accordance with the SORP, Accounting and Reporting by Charities Commission issued in April 2005 and applicable Accounting Standards and Charities Act 1993.

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No member has required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These Accounts have been prepared in accordance with the provision applicable to the small companies, regime

Approved by the Directors/Trustees and signed on their behalf by:

_____ Trustee

_____ Trustee

Approved by the board on: 17/02/2022

The notes on pages 8 to 12 form part of these accounts.

BANGLADESH YOUTH MOVEMENT

ACCOUNTING POLICIES **FOR THE YEAR ENDED 31st MARCH 2020**

1 Accounting policies

Accounting Convention

The financial statements have been prepared:

- a) under the historical cost convention;
- b) in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002);
- c) in accordance with the Statement of Recommended Practice: Accounting and reporting by Charity Commission issued in March 2005 and applicable Accounting Standards and Charities Act 1993.

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small undertaking under FRS1.

Incoming Resources

Incoming resources are the amounts derived from the provision of charitable services, the receipt of gifts, subscriptions and grants falling within the charity's ordinary activities and are shown net of VAT where applicable.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted Funds are funds received which have no restrictions placed on their use and are available as general funds.

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Voluntary income

Voluntary income received by way of donations and gifts is included in full when received.

Revenue grants

Revenue grants are credited to incoming resources on the earlier of when they are received or when they are due. If they relate to a specified future period they are deferred.

Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities.

Management and Administration

Administration expenditure includes all expenditure not directly related to or supporting the charitable activity.

Tangible Fixed Assets

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer and office equipment	- 33% on cost
Furniture and fittings	- 25% on reducing balance

2 Incoming Resources

The incoming resources and surplus are attributable to the principal activities of the charity.

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2021

3 Net outgoing resources

Net outgoing resources are stated after charging:

Auditors fees - audit services

Auditors fees - other services

Depreciation - owned assets

2021
£

2020
£

4,304 2,977

4 Grants and Donations

H M REVENUE & Customs - JRS Grant

LBTH (Rates Discretionary Payment)

Donations

Unrestricted
£

Restricted
£

17354.07

2000

2238.68

4238.68

17354.07

21592.75

4,189

5 Income of charitable activities

LBTH - Mainstream (Advice/STIFFORD)

LBTH - LCF- WOMEN HEALTH PROJECT

LBTH - YOUNG CHALLENGE FOR YOUTH EXTENTION

The City Bridge Trust (City Of London)

Trust For London

LBTH - Older People Project

East End Community Fund Covid19 Emergency Fund

ESF - London Council

H M Gvt in partnership with National Lottery Covid 19

London Community Response LCRF Wave2

LBTH/EECF (female advice)

Power to Change-Covid 19 Community Recovery

London Community Response Fund Wave3

LBTH - EECF - LONELINESS PROJECT

Other donations

DEFERRED INCOME B/F

DEFERRED INCOME C/F

0

21,542

0

28,750

15,000

12,770

10,000

0

37,972

19,000

4,891

23,768

21,081

5,000

0 0

0 0

-24,020

0 175,754

0 7,215

21,542 20,971

0 6,500

28,750 23,250

15,000 15,000

12,770 0

10,000 0

0 7,475

37,972 0

19,000 0

4,891 0

23,768 0

21,081 0

5,000 0

0 250

0 14,600

-24,020 0

175,754 99,450

6 Investment returns

Bank interest received

Unrestricted
£

Restricted
£

2020
Total
£

2020
Total
£

0

7 Other Income

Zurich Municipal Insurance Claim

0 0

8 Direct Expenditure

Project costs/Direct Charity Expense

Womans Health, Workshop & Training Expense

Youth Educational, Sports & Training Activities

Volunteer expenses

Wages

Covid 19 Food Supply & Household Essentials Expense

Capacity Building & Mentoring Support

Social / Cultural Meeting Events

11,740

6,819

2,624

6,037

40,858

11,371

4,375

2,718

86,542

11,740

6,819

2,624

6,037

40,858

11,371

4,375

2,718

86,542

6,947

555

1,085

3,455

31,629

0

0

3,945

47,616

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2021

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£
<u>9 Support Expenditure</u>				
Telephone & Internet		2,471	2,471	2,212
Printing, postage & Stationery		614	614	650
Subscription & membership		1,443	1,443	750
Consultancy & Fund Raising costs		13,198	13,198	3,300
Repairs, renewals and small equipment		4,630	4,630	450
Insurance/professional indemnities AQS		2,465	2,465	1,150
Promotions & Publicities		875	875	550
Rent & services - Water Charges		10,216	10,216	10,550
Light & Heat		863	863	938
Volunteer Training, Development & Workshop Expenses		5,040	5,040	1,350
Matrix Licence Renewal fee		0	0	1,800
Cleaning, cleaning materials and trade refuse		600	600	200
Materials, Books & Literature		1,499	1,499	540
Staff Training & Development		2,430	2,430	700
Sessional work / Part time		7,316	7,316	0
Travel & Transport cost		605	605	0
Depreciation: Fixtures and fittings	559		559	105
Depreciation: Computer Equipment	3,745		3,745	0
	<u>4,304</u>	<u>54,266</u>	<u>58,569</u>	<u>25,245</u>

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2020</u>	<u>2019</u>
	£	£	£	£
<u>10 Management and administration</u>				
Auditors remuneration	-			
Accountancy fees	-	2,250	2,250	2,000
Bookkeeping & payroll charges	-	-	-	-
Professional fees	-	-	-	-
Legal fees	-	0	0	0
Bank charges	0	0	0	64
	<u>0</u>	<u>2,250</u>	<u>2,250</u>	<u>2,064</u>

	<u>Furniture & Fittings</u>	<u>Computers & Equipment</u>
As at 1 April 2020	2,236	5,338
Additions	0	7,144
As at 31 March 2021	<u>2,236</u>	<u>12,482</u>

Depreciation

Charge for the year	<u>559</u>	<u>3,745</u>
As at 31 March 2020	559	3,745

Net book value

As at 31 March 2019	<u>2,236</u>	<u>5,388</u>
As at 31 March 2020	<u>1,677</u>	<u>8,737</u>

BANGLADESH YOUTH MOVEMENT

Notes to the Accounts

for the year ended 31 March 2021

	2021 £	2020 £
12 Debtors: amounts falling due within one year		
Other debtors	0	0
Accrued income		
	<u>0</u>	<u>0</u>

13 Bank and cash in hand

Bank deposit account	-	-
Bank current account	117,650	46,448
	<u>117,650</u>	<u>46,448</u>

14 Creditors: amounts falling due within one year

Accruals / Deferred Income	24,020	0
Other Creditors /Payroll Taxes	19,275	20,645
Salaries	4,613	3,257
Accountancy	5,050	4,000
	<u>52,958</u>	<u>27,902</u>

15 Designated Funds

	Opening balance	Resources arising	Resources utilised	Closing balance
Property & equipment fund	2,841	0	0	2,841
	<u>2,841</u>	<u>0</u>	<u>0</u>	<u>2,841</u>

Property and equipment fund

This designated fund represents the amount of charity funds locked up in fixed assets which are needed for operational purposes. The funds are carried at the net book value of the fixed assets at the balance sheet date, after deducting any outstanding loans and restricted funds used to finance their acquisition.

16 Restricted Funds

	Opening balance	Incoming Resources	Resources expended	Transfers & adjustments	Closing balance
BYM Projects	-14,253	193,108	143,058		35,797
	<u>-14,253</u>	<u>193,108</u>	<u>143,058</u>	<u>-</u>	<u>35,797</u>

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

17 Net assets attributable to funds

Tangible fixed assets	10,414
Current assets	117,650
Current liabilities	<u>52,958</u>
Net assets represented by funds	<u>75,106</u>

18 Taxation

The company is a registered charity and does not trade or undertake non-charitable activities and has been granted tax exempt status by the Inland Revenue.