

Charity number: 1040931

Newcastle Bangladesh Association

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

Newcastle Bangladesh Association  
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For the year ended 31 March 2024

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**Newcastle Bangladesh Association**  
**Report of the Trustees**  
**For the year ended 31 March 2024**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Newcastle Bangladesh Association
<b>Charity registration number</b>	1040931
<b>Principal address</b>	246-248 Elswick Road Newcastle Upon Tyne NE4 6SN

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Matab Miah  
Mr Humayun Choudhury  
Mr Shahan Ahmed Chowdhury  
Mr Abul Boshar  
Mr Shah Moynul Hoque Jahan  
Mrs Jebba Begum  
Mr Siraj Miah  
Mr Oliur Rahman  
Mr Abdul Rahim Karim  
Mr Sufi Ahmed  
Mr Mohammed Shakir A Quraishi  
Mr Azmol Hussain  
Mr Mohammed Ahsan Uz Zaman Arif  
Mrs Kazi Latifa Khanam  
Mrs Shamima Akter Shanu  
Mr Mojir Siddique

<b>Independent examiners</b>	Nesar Ali Chartered Certified Accountant 121 Violet Avenue Hillingdon Middlesex UB8 3PT
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<b>Bankers</b>	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN Barclays Bank Plc 1 Churchill Place London E14 5HP
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Newcastle Bangladesh Association  
Report of the Trustees Continued  
For the year ended 31 March 2024

Approved by the Board of Trustees and signed on its behalf by

11 October 2024

Mr. Siraj Miah.....

# Newcastle Bangladesh Association

## Independent Examiners Report to the Trustees

I report on the accounts of the charity for the period ended 31 March 2024, which comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Nesar Ali  
Chartered Certified Accountant  
121 Violet Avenue  
Hillingdon  
Middlesex  
UB8 3PT

Newcastle Bangladesh Association  
Statement of Financial Activities  
For the year ended 31 March 2024

	Notes	Unrestricted funds £	2023 £
<b>Income and endowments from:</b>			
Charitable activities	2	135,276	243,926
<b>Total</b>		<b>135,276</b>	<b>243,926</b>
<b>Expenditure on:</b>			
Charitable activities	3	(94,348)	(238,675)
<b>Total</b>		<b>(94,348)</b>	<b>(238,675)</b>
<b>Net income</b>		<b>40,928</b>	<b>5,251</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		929,734	924,483
<b>Total funds carried forward</b>		<b>970,662</b>	<b>929,734</b>

Newcastle Bangladesh Association  
Statement of Financial Position  
As at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets		1,030,875	1,033,525
		<b>1,030,875</b>	<b>1,033,525</b>
<b>Current assets</b>			
Cash at bank and in hand		29,106	12,032
		<b>29,106</b>	<b>12,032</b>
<b>Creditors: amounts falling due within one year</b>		(15,385)	(14,059)
<b>Net current assets</b>		<b>13,721</b>	<b>(2,027)</b>
<b>Total assets less current liabilities</b>		<b>1,044,596</b>	<b>1,031,498</b>
<b>Creditors: amounts falling due after more than one year</b>		(73,934)	(101,764)
<b>Net assets</b>		<b>970,662</b>	<b>929,734</b>
<b>The funds of the charity</b>			
Unrestricted income funds		970,662	929,734
<b>Total funds</b>		<b>970,662</b>	<b>929,734</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

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Mr Siraj Miah  
Trustee

11 October 2024

Newcastle Bangladesh Association  
Notes to the Financial Statements  
For the year ended 31 March 2024

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Newcastle Bangladesh Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Going concern

The Charity remains in a very strong position relating to future growth. No short or medium term financial risk to the Charity's continued operations has been identified. In the opinion of the trustees there are no going concern issues.

The trustees have agreed to maintain a reserve of at least six month's annual expenditure in order to meet operational costs in the event a lack of new income in the form of donations or other potential revenue. The trustees assess the adequacy of this policy on an annual basis.

### Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	10 percent Reducing balance
Computer Equipment	10 percent Reducing balance
Motor Vehicles	10 percent Reducing balance
Fixtures and Fittings	10 percent Reducing balance



Newcastle Bangladesh Association  
Notes to the Financial Statements Continued  
For the year ended 31 March 2024

**2. Income from charitable activities**

	2024 £	2023 £
<b>Unrestricted funds</b>		
<i>Mosque</i>		
Jummah Donations	43,329	40,508
Ramadan Donations (Mosque)	17,981	14,974
Other Income & Donations	17,132	25,180
Gift Aid	-	16,827
	<b>78,442</b>	<b>97,489</b>
<i>Community Centre</i>		
Hall Hire	41,070	17,390
Gift Aid	-	15,500
Other Income & Donations	3,235	10,670
Karde Hasana	-	89,877
Grants	12,529	13,000
	<b>56,834</b>	<b>146,437</b>
	<b>135,276</b>	<b>243,926</b>

**3. Costs of charitable activities by fund type**

	2024 £	2023 £
<b>Unrestricted funds</b>		
Mosque	32,711	105,426
Community Centre	61,637	133,249
	<b>94,348</b>	<b>238,675</b>

**4. Trustee remuneration and related party transactions**

All trustees acted on a voluntary basis and therefore no remuneration or expenses were paid by the charity. There were no related party transactions during the financial year.

**5. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Newcastle Bangladesh Association  
Detailed Statement of Financial Activities  
For the year ended 31 March 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENT</b>		
<b>Charitable activities</b>		
Jummah Donations (Mosque)	43,329	40,508
Ramadan Donations (Mosque)	17,981	14,974
Other Income & Donations (Mosque)	17,132	25,180
Gift Aid (Mosque)	-	16,827
Hall Hire (Community Centre)	41,070	17,390
Gift Aid (Community Centre)	-	15,500
Other Income & Donations (Community Centre)	3,235	10,670
Karde Hasana (Community Centre)	-	89,877
Grants (Community Centre)	12,529	13,000
	<b>135,276</b>	<b>243,926</b>
<b>Total incoming resources</b>	<b>135,276</b>	<b>243,926</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost Of Direct Charitable Activity (Mosque)	(32,711)	(105,426)
Cost Of Direct Charitable Activity (Community Centre)	(61,637)	(133,249)
	<b>(94,348)</b>	<b>(238,675)</b>
<b>Total resources expended</b>	<b>(94,348)</b>	<b>(238,675)</b>
<b>Net Income</b>	<b>40,928</b>	<b>5,251</b>