

**SUNDERLAND BANGLADESH INTERNATIONAL CENTRE**  
(A company limited by guarantee)

**REPORT AND GROUP FINANCIAL STATEMENTS**

**For the year ended 31 March 2023**

**Charity number 1085598**  
**Company number 03900232**

## **SUNDERLAND BANGLADESH INTERNATIONAL CENTRE**

(A company limited by guarantee)

### **TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2023

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The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

### **Objectives and Activities**

The objects of the Centre are;

To promote the benefit of the community in the City of Sunderland, primarily the Black, Minority and Ethnic Community, and especially those who are suffering from the effects of unemployment and other forms of social deprivation, through the provision and promotion of multi-cultural activities and facilities which will provide opportunities for the members of the said community to take control of their own lives, which will aid personal development and which will make the experience of unemployment more positive;

To promote and provide facilities in the interest of social welfare in the fields of recreation; leisure, education, self-help and otherwise;

To advance economic regeneration, job creation and job retention in the area through the promotion of co-operatives, community enterprise and other forms of small business and in particular, but not exclusively, those which will provide locally needed services and those which involve members of the community who are unemployed or suffering from the effects of social deprivation.

### **Achievements and Performance**

#### **Enterprise For All – ERDF- Community Led Local Development - Sunderland City Council**

Enterprise for All project was a three-year funded project from 2020 to March 2023 to enable young and older black and minority ethnic backgrounds, Refugee & Asylum Seekers to work alongside ethnic minorities, lived-experienced community enterprise advisors who will have business empathy, understanding, credibility and knowledge. SBIC provided an accessible service, led by the user which accommodated all stages of enterprise development and record all key learning outcomes, including the user's experiences in approach and accessibility as well as success factors and barriers.

Topic areas are as follow:

- Raising enterprise awareness within young and older Black and minority ethnic backgrounds, Refugee Asylum Seeker users
- Financial Capability of users
- Discussing and identifying opportunities, barriers, attitudes & ambitions of users
- Implementing Individual Needs assessment with user

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- Individual confidence building with user
- Benefits & disadvantages of becoming self-employed

The project supported 55 individuals from the local black, minority, and ethnic community to receive advice and support in developing their skills in entrepreneurship and help them to develop their business ideas.

#### **Shared Sunderland – Paul Hamlyn Foundation**

This is a collaborative project set up by Sunderland Bangladesh International Centre, New Horizon and ICOS with ICOS as the project lead. The Project supports Black and minority ethnic backgrounds in Sunderland to have better access to advice, including immigration advice and thus enjoy more stable lives; promote race equality on a strategic level in the city through acting as a “critical friend” to the public sector (including the council and the NHS); foster ethnic community leadership and participation through encouraging and supporting ethnic community leaders (including supporting them to become trustees, councillors, and key volunteers). Working with black minority and ethnic people to give them a platform to aspire to become leaders in their localities and in their city. Creating opportunities and building capacity and confidence and skills for young people to go forward, contest and be free to express their views in constructive forums. To date the project has helped over 180 individuals seek advice and support on various matters.

#### **We are Together – The National Better Mental Health Fund – SCCG**

The purpose of this project was to actively raise awareness of mental health issues and use a variety of methods, techniques, and tools to improve mental health and well-being in the BAME community, primarily targeting Bangladeshi and African communities in the east area. It was aimed at those whose mental health has suffered because of the COVID pandemic and caused many factors including loss of employment, bereavement, home schooling and isolation from support networks. Mental health is seldom spoken about within all BAME communities due to stigma and lack of understanding; therefore, symptoms are overlooked and isn't something recognised to be treated or improved. The key to this project is the partnership working between local mental health service providers and the East Sunderland communities and its leaders. The project was delivered in collaboration with the little Company of Calm, New Horizon, and Sunderland Mind.

The project had a total of 400 Beneficiaries who participated and engaged in the project through various workshops and events, through outreach sessions at the Centre, it was able to recruit 16 Wellbeing Champions: 2 Kurdish, 1 Iranian, 4 African and 9 Bangladeshi.

#### **BAME Learning Disability Project – SCCG**

A project funded by the NHS Sunderland CCG to SBIC to provide support to NHS Sunderland CCG in raising awareness and understanding linked to learning disabilities within the Black and Minority Ethnic Community (BAME), that will include:

- support in the development and delivery of education / awareness sessions for patients / families / carers within the BAME community
- support the CCG to increase the uptake of Annual Health Checks for those with

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For the year ended 31 March 2023

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- learning disabilities within the BAME community
- support the CCG to increase the uptake of Flu vaccination programme for those with learning disabilities within the BAME community
- support the CCG to improve communications and key messages within the BAME community around learning disabilities
- support the CCG to identify and increase the number of those within the BAME community with a learning disability who are on a GP practice registers

**Macmillan BAME Cancer Project – Macmillan Cancer Support**

In 2021 the centre carried out a scoping research project funded by Macmillan Cancer Support Grant. To develop a programme of work to support early diagnosis and prevention of cancer within the BAME community, along with a BAME focussed approach to personalised care (working in partnership with colleagues from secondary and primary care). This work involved understanding the current levels of support and appropriate information available to the community. Identifying any gaps and potential interventions to support cancer patients and their families, as well as developing ways to promote key cancer related messages to the wider community. The findings from this research project helped SBIC to secure project funding from Macmillan Cancer to deliver a community project within the centre for 24 months.

The project will seek to understand the landscape and barriers for people from BAME communities within Sunderland so that plans can be developed to ensure equity of care is in place for all such as i addressing barriers around support to aid screening uptake, presentation at primary care to aid earlier diagnosis, supportive care through cancer pathways and ongoing physical , emotional and psychosocial support needs to be tailored to the individuals to be a true representation of personalised care.

The project will work with partners inclusive of the Northern Cancer Alliance, Macmillan Cancer Support, Cancer Research UK, and South Tyneside and Sunderland NHS Foundation Trust and be led by an experienced project manager within the Sunderland Bangladeshi Centre to develop and subsequently test a model of delivery using asset based community development, with support workers from the community to educate around symptoms, support through navigation, advocate for people living with cancer and educate the workforce, to be culturally competent and confident.

The project will be split into 3 phases, each phase addressing different stages of the cancer experience:

Phase 1: early diagnosis and prevention of cancers

Phase 2: cancer treatment and care

phase 3: living with cancer and beyond including end of life and palliative care

**Go Online Digi Project – Back on the Map**

Delivering a project to promote digital inclusion by delivering centre bases one to one and small group digital workshops that are flexible in time duration reflecting needs and designed to get people online, such as social media for beginners, easy EBAY, web browsing tips,

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emails etc. The project has supported over 80 individuals to access digital support.

#### **HAF summer programme – Together for Children, Sunderland City Council**

Working with Together for children for the past two years to deliver the holiday and food programme during school holidays. SBIC along with our partner New Horizon delivered the summer holidays kids HAF programme aimed at 5- to 16-year-old providing fun filled activities during the holidays for children to participate. On average on our programme, we had 40 plus children turn up to take part in our various weekly activities from Monday to Thursday 10am to 2pm.

#### **Capital Build Project – Youth Investment Fund**

After many years of endeavour and hard work SBIC has been successful to secure funding to expand and refurbish the facilities to meet our growing user and community needs to provide a facility with more accessible training rooms to incorporate young people's services and opportunities. In the coming year SBIC will be working with its users, local communities, partners and young people to put in place a strategy to incorporate the new vision for the organisation in making it a successful vibrant community organisation which meets the needs of all users' groups and communities.

#### **Information Advice and Guidance (IAG)**

SBIC bi-lingual IAG and counselling is provided through a team of qualified counsellors of African and Asian origin, who understand the unique cultural issues that young people, woman, and families are faced with in City of Sunderland. We provide free and culturally specific service with a safe, confidential, and non-judgmental space. Total individual Users within the IAG was 1410.

#### **Informal Education & Training**

As indicated within our business plan and Social Impact Reports Black and minority ethnic young people and adults' users of SBIC want more cultural appropriate education and training opportunities (according to our 2020-21 social impact report there was 224 Ethnic minority learners). To this end the Board listened to their users and agreed that SBIC to become an accredited NCFE centre, which we have achieved in December 2022.

SBIC continues to provide a range of informal and formal education and training opportunities to the local community such as ESOL classes, Childcare, Early Years, Health and Social care and other functional skills qualifications.

#### **Health and well-being**

This is one of the core areas of work for SBIC Health and wellbeing, which is very broad but do have specific gender-based work such as young people's health agenda looking at mental health. Along with wider health remits looking at men's health, women's health such as menopause and the wider health inequalities within Black and minority ethnic backgrounds and how we can create a stronger voice for Black and minority ethnic users to address health inequalities and be involved in service design and delivery so that it meets their needs and services are fit for purpose thus reducing the health inequalities in services. Throughout the

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year SBIC has continued to work with health partners to deliver awareness raising education programmes to the local communities. Such as women only well-being sessions, Menopause project in partnership with Age UK Sunderland, Mens health and wellbeing sessions. BAME older persons support project around dementia and care.

#### **Other projects and activities**

Along with the above specific funded projects SBIC continues to deliver a range of activities and programmes within its core work areas which are the following:

1. Education and Training
2. Health and Wellbeing
3. Community Development
4. Employment and Enterprise
5. Refugee and Asylum Seeker support
6. Volunteering opportunities

The day-to-day activities for the above areas have only been possible with the funding and support from the various charitable trusts, funders and partners who have and in certain cases supported and funded the organisation for a few years helping it to continue to be a community hub which is at the heart of the community and the city. Funders such as.

The Ballinger Charitable Trust

Mercers Charitable Trust

Virgin Money Foundation

Greggs Foundation

Garfield Weston Foundation

Community Foundation Tyne and Wear

The National Lottery - Awards For All

Social Investment Business – The Reach Fund

Social Enterprise Support Fund

Sunderland Black and Minority Ethnic Network

Sunderland City Council

Together For Children

Back on the Map

Sunderland Clinical Commissioning Group

Macmillan Cancer Support

#### **PUBLIC BENEFIT STATEMENT**

The trustees have had regard to the Charity Commission's guidance on their legal duty on public benefit, and are satisfied that the Charity delivers public benefit, and due regard is paid to the guidance on public benefit when deciding on what new projects the charity

**TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2023

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should undertake.

**Reserves Policy and Going Concern**

The trustees have a policy of holding 3-6 months running costs in free reserves (unrestricted funds not invested in tangible fixed assets). This reserves fund on 31 March 2023 was £122,045 (2022: £125,505) which is consistent with this policy. These reserves are held to cover short term gaps and shortfalls in funding and provide working capital.

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. With the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Reference and Administrative Details of the Charity, its Trustees and Advisors**

Charity Name	Sunderland Bangladesh International Centre		
Registered Charity Number	1085598	Company Number	03900232
Registered Office and operational address	30 Tatham Street, Hendon, Sunderland, Tyne & Wear SRI 2QD		
Trustees	<div>Syed Musaddique Ahmed Appointed 12 June 2022</div> <div>Md Shahan Ahmed Appointed 12 June 2022</div> <div>Motlib Miah Appointed 12 June 2022</div> <div>Syed Shoyjhad Miah Appointed 12 June 2022</div> <div>Syed Muazzel Ali Appointed 12 June 2022</div> <div>Syed Abu Musa Appointed 12 June 2022</div> <div>Syed Sajnu Miah Appointed 12 June 2022</div> <div>Syed Akhlaque Miah Appointed 12 June 2022</div> <div>Syed Murshed Miah Appointed 12 June 2022</div> <div>Molik Shohid Ahmed Appointed 12 June 2022</div> <div>Syed Foyzul Islam Appointed 12 June 2022</div> <div>Syed Abu Musa Ahsan Appointed 12 June 2022</div> <div>Md Suhel Miah Appointed 12 June 2022</div> <div>Sabina Rokib Appointed 12 June 2022</div> <div>Syeda Chompa Begum Appointed 12 June 2022</div> <div>Utara Ghosh Appointed 12 June 2022</div> <div>Syeda Shilpe Chowdhury Appointed 12 June 2022</div> <div>Shahida Parveen Appointed 12 June 2022</div> <div>Ruksana Miah Appointed 12 June 2022</div> <div>Bushra Rahman Appointed 12 June 2022</div>		

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	Syed K Miah	Resigned 12 June 2022
	Syed H Islam	Resigned 12 June 2022
	Abdul Ali	Resigned 12 June 2022
	Syed Shohirul Bari	Resigned 12 June 2022
	Syed Ataur Rahman	Resigned 12 June 2022
	Md Abdur Rofil	Resigned 12 June 2022
	Syed Kobir Uddin	Resigned 12 June 2022
	Mirza A. T Raihan	Resigned 12 June 2022
	Syed R Hussen	Resigned 12 June 2022
	Salique Miah	Resigned 12 June 2022
	Syed M Ahmed	Resigned 12 June 2022
	Delta Mokoko	Resigned 12 June 2022
	Syeda K Begum	Resigned 12 June 2022
	Johura Begum	Resigned 12 June 2022
Chief Executive	Abu Shama	
Independent Examiner	Jim Dodds FCIE 33 The Glebe Morpeth Northumberland NE61 6HW	
Bankers	Royal Bank of Scotland Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN	

## **Structure, Governance and Management**

### **Governing Document**

The Centre is constituted as a charitable company under its memorandum and articles of association as incorporated on 23 December 1999.

### **Appointment of Trustees**

The management committee that is elected biennially by the members at the Annual General Meeting runs the activities of the Centre. Election to the management committee is open to any member over the age of eighteen who is not an employee of the Centre and has been a member at least three months prior to the meeting. In the event of a casual vacancy, the management committee may co-opt any person to serve on the committee provided they become a member and that there are not more than twenty committee members. The management committee may also co-opt female members of the Centre to ensure that at least one third of the committee is female or to ensure that the minimum number of five committee members are in place.



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### **TRUSTEES ANNUAL REPORT**

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#### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of PROPS North East for company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

Approved by the Board on 13/11/23 and signed on their behalf by:

Syed Musaddique Ahmed



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(Chair of Trustees)

## SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED

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### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

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I report on the financial statements of Sunderland Bangladesh International Centre Limited for the year ended 31 March 2023, which are set out on pages 10 to 21.

#### Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) 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 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

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

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

#### Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jim Dodds FCIE

33 The Glebe  
Morpeth  
NE61 6HW



Date: 04/12/23

**SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED**

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**STATEMENT OF FINANCIAL ACTIVITIES**

(INCLUDING SUMMARY INCOME &amp; EXPENDITURE ACCOUNT)

For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Charitable activities					
Grants and contracts	6	110,576	339,865	<b>450,441</b>	237,607
Other trading activities	7	36,699	-	<b>36,699</b>	18,235
<b>Total income</b>		<b>147,275</b>	<b>339,865</b>	<b>487,140</b>	<b>255,842</b>
<b>Expenditure on:</b>					
Charitable activities					
Operation of the charity	8	134,540	188,726	<b>323,266</b>	289,582
<b>Total expenditure</b>		<b>134,540</b>	<b>188,726</b>	<b>323,266</b>	<b>289,582</b>
<b>Net income/(expenditure)</b>		<b>12,735</b>	<b>151,139</b>	<b>163,874</b>	<b>( 33,740 )</b>
Transfers between funds	21	10,092	( 10,092 )	-	-
<b>Net movement of funds</b>		<b>22,827</b>	<b>141,047</b>	<b>163,874</b>	<b>( 33,740 )</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		624,005	-	<b>624,005</b>	657,745
<b>Total funds carried forward</b>		<b>646,832</b>	<b>141,047</b>	<b>787,879</b>	<b>624,005</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 12 to 21 form an integral part of these accounts.

**SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED**

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Charity Number 1085598

Company Number 03900232

**BALANCE SHEET**

As at 31 March 2023

	Notes	£	Total 2023 £	£	Total 2022 £
<b><u>Fixed assets</u></b>					
Tangible assets	15		524,787		498,501
<b>Total fixed assets</b>			<b>524,787</b>		<b>498,501</b>
<b><u>Current assets</u></b>					
Debtors	16	39,761		40,276	
Cash at bank and in hand	17	225,699		148,685	
<b>Total current assets</b>		<b>265,460</b>		<b>188,961</b>	
<b>Creditors:</b> amounts falling due within one year	18	<b>( 2,368 )</b>		<b>( 63,457 )</b>	
<b>Net current assets</b>			<b>263,092</b>		<b>125,504</b>
<b>Total assets less current liabilities</b>			<b>787,879</b>		<b>624,005</b>
<b>Total net assets or liabilities</b>			<b>787,879</b>		<b>624,005</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			646,832		624,005
Restricted income funds			141,047		-
<b>Total funds</b>			<b>787,879</b>		<b>624,005</b>

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

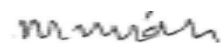
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 12 to 21 form an integral part of these accounts.

These financial statements were approved by the Board on: 13/11/23

and are signed on its behalf by:

Motlib Miah  
Treasurer

  
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# **SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED**

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## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2023

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### **1 Accounting Policies**

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **2 Basis of accounting**

#### **2.1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Sunderland Bangladesh International Centre Limited meets the definition of a public benefit entity under FRS 102.

#### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £22,827 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

### **3 Income**

#### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

#### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

#### **3.3 Grants and donations**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

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### **3.4 Donated goods and services**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

### **3.5 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

### **3.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

### **3.7 Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

### **3.8 Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investment and any gain or loss resulting from revaluing investments to market value at the end of the year.

### **3.9 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

## **4 Expenditure and liabilities**

### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

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## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2023

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### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

### **4.3 Governance and support costs**

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

### **4.4 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **4.5 Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

### **4.6 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

## **5 Assets**

### **5.1 Tangible fixed assets for use by the charity**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Building	No depreciation
Fixtures, fittings and equipment	15% reducing balance

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>6 Charitable activities</b>				
<u>Income from grants</u>				
Awards for All	-	3,700	<b>3,700</b>	5,950
Back on the Map	-	4,950	<b>4,950</b>	-
Ballinger Charitable Trust	15,000	-	<b>15,000</b>	15,000
Community Opportunity Alliance	-	1,656	<b>1,656</b>	-
Community Foundation	7,250	-	<b>7,250</b>	-
EDRF - Community Led Local Development	-	34,418	<b>34,418</b>	33,981
Covid Response	-	-	-	17,500
Garfield Western Foundation	15,000	-	<b>15,000</b>	-
Greggs Foundation	15,000	-	<b>15,000</b>	-
ICOS Shared Sunderland	-	13,131	<b>13,131</b>	-
LA6 Community Grant	-	-	-	7,840
Macmillan Cancer Support	-	38,320	<b>38,320</b>	6,500
Mercer Charitable Trust	33,400	-	<b>33,400</b>	16,600
Social Enterprise Support Fund	-	24,432	<b>24,432</b>	-
Sunderland Black and Minority Ethnic Network (SBMEN)	-	3,750	<b>3,750</b>	-
Sunderland City Council - BREEZ	-	10,092	<b>10,092</b>	24,465
Sunderland Clinical Commissioning Group	-	33,000	<b>33,000</b>	42,000
	-	25,000	<b>25,000</b>	-
Sunderland NHS - Learning Disability Project				
The Reach Fund	-	9,000	<b>9,000</b>	-
Together for Children	-	23,416	<b>23,416</b>	22,582
Virgin Money Foundation	18,000	-	<b>18,000</b>	-
Youth Investment Fund	-	115,000	<b>115,000</b>	-
Other grants	-	-	-	35,928
Other income	6,926	-	<b>6,926</b>	9,261
	<u>110,576</u>	<u>339,865</u>	<u><b>450,441</b></u>	<u>237,607</u>
<b>7 Other trading activities</b>				
Room hire	24,484	-	<b>24,484</b>	15,435
Temporary letting of office space	3,200	-	<b>3,200</b>	2,800
Membership fees	9,015	-	<b>9,015</b>	-
	<u>36,699</u>	<u>-</u>	<u><b>36,699</b></u>	<u>18,235</u>

Income was £487,140 (2022: £255,799) of which £147,275 was unrestricted or designated (2022: £95,686) and £339,865 was restricted (2022: £160,113).



# SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED

(A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>8 Charitable activities</b>				
<u>Direct costs</u>				
Staff salaries	22,148	123,694	<b>145,842</b>	115,790
Other staff and volunteer costs	240	240	<b>480</b>	494
Direct project costs	72,659	54,402	<b>127,061</b>	112,979
Events	1,686	-	<b>1,686</b>	1,101
<u>Support costs</u>				
Premises costs	16,939	6,818	<b>23,757</b>	23,700
Office costs	14,035	3,572	<b>17,607</b>	28,736
Professional fees	4,220	-	<b>4,220</b>	6,432
Depreciation	1,383	-	<b>1,383</b>	-
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,230	-	<b>1,230</b>	350
	<u>134,540</u>	<u>188,726</u>	<u><b>323,266</b></u>	<u>289,582</u>

Expenditure on charitable activities was £323,266 (2022: £289,582) of which £134,540 was unrestricted or designated (2022: £49,865) and £188,726 was restricted (2022: £239,717).

### 9 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	<b>1,230</b>	350
Other accountancy services paid to the examiner	-	4,550
	<u><b>1,230</b></u>	<u>4,900</u>

### 10 Analysis of staff costs, and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	<b>138,036</b>	109,762
Social security costs	<b>4,447</b>	3,654
Pension costs (defined contribution pension plan)	<b>3,359</b>	2,374
	<u><b>145,842</b></u>	<u>115,790</u>

No employee received remuneration above £60,000 (2022: nil).

The key management personnel of the charity, comprise the Trustees and the Centre Manager. The total employee benefits of the key management personnel of the charity were £40,570 (2022: £37,308).

## SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

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#### 11 Staff Numbers

The average monthly head count was 11 staff (2022: 10 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employee's work:		
Charitable activities	7.0	5.5
	7.0	5.5

#### 12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

There has been no related party transactions in the reporting period.

#### 13 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £3,359 (2022: £2,374). There was £1,138 outstanding as at 31 March 2023 (2022: £450).

#### 14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2023

	<b>Building</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>15 Tangible fixed assets</b>			
<b>Cost</b>			
Balance brought forward	498,501	-	<b>498,501</b>
Additions	-	27,669	<b>27,669</b>
Disposals	-	-	-
<b>Balance carried forward</b>	<b>498,501</b>	<b>27,669</b>	<b>526,170</b>
<b>Depreciation</b>			
Basis	No	RB	
Rate	Depreciation	15%	
Balance brought forward	-	-	-
Depreciation charge for year	-	1,383	<b>1,383</b>
Disposals	-	-	-
<b>Balance carried forward</b>	<b>-</b>	<b>1,383</b>	<b>1,383</b>
<b>Net book value</b>			
<b>Brought forward</b>	<b>498,501</b>	<b>-</b>	<b>498,501</b>
<b>Carried forward</b>	<b>498,501</b>	<b>26,286</b>	<b>524,787</b>
<b>16 Debtors and prepayments (receivable within 1 year)</b>			
	<b>2023</b>	<b>2022</b>	
	<b>£</b>	<b>£</b>	
Trade debtors	<b>35,085</b>	40,276	
Accrued income	<b>4,676</b>	-	
	<b>39,761</b>	<b>40,276</b>	
<b>17 Cash at bank and in hand</b>			
	<b>2023</b>	<b>2022</b>	
	<b>£</b>	<b>£</b>	
Cash at bank	<b>225,699</b>	148,685	
	<b>225,699</b>	<b>148,685</b>	
<b>18 Creditors and accruals (payable within 1 year)</b>			
	<b>2023</b>	<b>2022</b>	
	<b>£</b>	<b>£</b>	
Pension	<b>1,138</b>	450	
Accruals			
Independent examination of accounts	<b>1,230</b>	350	
Deferred income	-	60,100	
Other creditors	-	2,557	
	<b>2,368</b>	<b>63,457</b>	

## SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

#### 19 Deferred income

Deferred income comprises of advance payments from grants that relate to future periods.

	<b>2023</b>
	<b>£</b>
Balance brought forward	<b>60,100</b>
Amount released to income earned from charitable activities	<b>( 60,100 )</b>
Amount deferred in year	-
Balance carried forward	-

#### 20 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

#### 21 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

	<b>Fund balances brought forward £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Fund balances carried forward £</b>
<b>Unrestricted funds</b>					
General unrestricted fund	70,002	147,275	( 133,157 )	12,925	<b>97,045</b>
Designated funds					
Capital Fund	498,501	-	( 1,383 )	27,669	<b>524,787</b>
Designated Funds	55,502	-	-	( 30,502 )	<b>25,000</b>
<b>Totals</b>	<b>624,005</b>	<b>147,275</b>	<b>( 134,540 )</b>	<b>10,092</b>	<b>646,832</b>

##### Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' after allowing for designated funds.
Designated funds	
Capital Fund	The current value of designated funds invested in tangible fixed assets
Designated Funds	Future purchase of minibus and associated running cost as agreed by trustees.

# SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

### 21 Analysis of charitable funds continued

#### Analysis of movement in restricted funds

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
EDRF - Community Led Local Development	-	34,418	( 34,418 )	-	-
Together for Children	-	23,416	( 23,416 )	-	-
Sunderland City Council - BREEZ	-	10,092	-	( 10,092 )	-
Macmillan Cancer Support	-	38,320	( 38,320 )	-	-
Awards for All	-	3,700	( 3,700 )	-	-
Sunderland Clinical Commissioning Group (CCG)	-	33,000	( 33,000 )	-	-
Sunderland Black and Minority Ethnic Network (SBMEN)	-	3,750	( 3,750 )	-	-
Back on the Map	-	4,950	( 4,950 )	-	-
Social Enterprise Support Fund	-	24,432	( 24,432 )	-	-
The Reach Fund	-	9,000	( 9,000 )	-	-
ICOS Shared Sunderland	-	13,131	( 4,371 )	-	8,760
Youth Investment Fund	-	115,000	-	-	115,000
	-	1,656	( 1,656 )	-	-
Community Opportunity Alliance					
Sunderland NHS - Learning Disability Project	-	25,000	( 7,713 )	-	17,287
<b>Totals</b>	<b>-</b>	<b>339,865</b>	<b>( 188,726 )</b>	<b>( 10,092 )</b>	<b>141,047</b>

#### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

EDRF - Community Led Local Development	To deliver a project called "Enterprise for All" working with BAME communities and individuals to deliver sector specific enterprise support packages. The project funding covered salary costs for project workers.
Together for Children	Project funding to deliver the HAF programme to local community.
Sunderland City Council - BREEZ	Contribution to new boiler to reduce energy bills.
Macmillan Cancer Support	Working in partnership with Macmillan Cancer Support to improve the cancer care and support all BAME communities within Sunderland funding project delivery and staff costs.
Awards for All	Working in partnership with Sport works Ltd to deliver sport-based, fitness and movement sessions to our mixed ability groups.
Sunderland Clinical Commissioning Group (CCG)	Project delivery and staff costs to deliver a initiative within the BAME community to raise Mental Health awareness.
Sunderland Black and Minority Ethnic Network (SBMEN)	Funding provided for the delivery of the Household support fund.

## SUNDERLAND BANGLADESH INTERNATIONAL CENTRE LIMITED

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

#### 21 Analysis of charitable funds continued

##### Purpose of restricted funds

Back on the Map	Staff costs to deliver centre based 1-2-1 and small group digital workshops as the East delivery partner for the Edit project.
Social Enterprise Support Fund	Funding used to promote our IAG services in order to achieve pre-covid provision, particularly in terms of welfare, employability and business start services. The funding will improve our quality assurance processes by registering as an NCFE accredited training centre.
The Reach Fund	To bring in external support to help the organisation become investment ready.
ICOS Shared Sunderland	Working in partnership with ICOS and New Horizon Sunderland to deliver the Shared Sunderland project with is funded by the Paul Hamlyn Foundation and funding support for 2 project staff.
Youth Investment Fund	Funding for the building expansion and refurbishment work.
Community Opportunity Alliance	To employ worker to support the Living Pride project providing support services to refugee and asylum seekers.
Sunderland NHS - Learning Disability Project	To deliver a project to build awareness of Learning Disability within the BAME community of Sunderland.

#### 21 Analysis of charitable funds continued

##### Transfers between funds

	Reason for transfer	Amount £
Between restricted funds and designated capital fund	This represents the contribution to the new boiler paid for by restricted grants that were transferred to the capital fund.	10,092
Between general unrestricted funds and designated capital fund	This represents the contribution from the charity to purchase the new boiler.	27,669

#### 22 Capital commitments

As at 31 March 2023, the charity had no capital commitments (2022 -£nil).

#### 23 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Tangible fixed assets	524,787	-	524,787	498,501
Cash at bank and in hand	109,652	116,047	225,699	148,685
Other net current assets/(liabilities)	12,393	25,000	37,393	( 23,181 )
	646,832	141,047	787,879	624,005