

CITY BANGLADESHI COMMUNITY AND CULTURAL CENTRE TRUST

England & Wales · Charity number 1089321

Details

Other names	CITY BANGLADESH COMMUNITY AND CULTURAL CENTRE TRUST
Status	Registered
Legal form	Other
Registered	2001-11-14
Register	View on the Charity Commission register

Contact

Address	2a Buckfast Street London E2 6EY
Phone	07949670003
Email	Cbcctrust@gmail.com

Activities

Objects: "THE TRUST" IS ESTABLISHED IN PARTICULAR FOR THE BENEFIT OF BENGALIS LIVING IN GREATER LONDON IN GENERAL AND BETHNAL GREEN AREA IN THE LONDON BOROUGH OF TOWER HAMLETS IN PARTICULAR (THE PRINCIPAL AREA OF BENEFIT) TO :- 1. ADVANCE THE ISLAMIC RELIGION AND EDUCATION OF THE PUBLIC IN ALL ASPECTS OF ISLAM. 11. ADVANCE EDUCATION IN PARTICULAR BY THE PROVISION OF SUPPLEMENTARY AND BENGALI MOTHER CLASSES IN THE PRINCIPAL AREA OF BENEFIT. 111. RELIEVE DISABLED AND ELDERLY PERSONS WHO ARE IN NEED BY THE PROVISION OF A DAY CENTRE AND ADVICE AND INFORMATION IN THE PRINCIPAL AREA OF BENEFIT; AND 1V. PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION OR LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE CHILDREN AND ELDERLY BENGALIS OF THE PRINCIPAL AREA OF BENEFIT.

Activities: The main activities include the advancement of education and training in particular Islamic education, providing counselling service to the local community, offering Bengali mother tongue classes to children and general services to improve the overall condition of life of local community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** GREATER LONDON AND THE BETHNAL GREEN AREA IN PARTICULAR
- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£86,873	£32,299	-	-
2024-03-31	£90,729	£54,416	-	-
2023-03-31	£80,248	£42,205	-	-
2022-03-31	£87,599	£24,936	-	-
2021-03-31	£86,830	£27,038	-	-

Trustees

Name	Role	Appointed
ABDUL MATIN		
Abu Hurairah		2021-11-28
Anayath Ahmed		2021-11-28
MOHAMMED HUSSAIN		
MOUSUF AHMED		2021-11-28
MR ALHAZ MATHIN MIAH		
MUHAMMAD KHALISUR RAHMAN		
Mohammed Alimur Rahman		2021-11-28
RASHID AHMED KHAN		

Accounts

The Charity Registration Number is :- 1089321

City Bangladeshi Community & Cultural Centre Trust

Report and Accounts

31 March 2025

City Bangladeshi Community & Cultural Centre Trust
Report and accounts for the year ended 31 March 2025

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City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2025

The Trustees presents his Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- City Bangladeshi Community & Cultural Centre Trust

The charity is also known by its operating name, City Bangladeshi Community and Cultural Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1089321

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

2A
Buckfast Street, London
Greater London, E2 6EY
Email Address: cbcctrust@gmail.com

The Trustees in office on the date the report was approved were:-

Rashid Khan
Muhammad Khalisur Rahman
Eagad Ali
Muhammad Hussain
Abdus Subhan
Alhaz Miah
Abdul Matin
Mohammed Rahman
Anayath Ahmed
Abu Hurairah
Mousuf Ahmed

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

"The trust" is established in particular for the benefit of Bengalis living in Greater London in general and Bethnal Green area in the London Borough of Tower Hamlets in particular (the principal area of benefit) to :-

1. advance the Islamic religion and education of the public in all aspects of Islam.
2. advance education in particular by the provision of supplementary and Bengali mother classes in the principal area of benefit.
3. relieve disabled and elderly persons who are in need by the provision of a day centre and advice and information in the principal area of benefit; and
4. provide or assist in the provision of facilities for recreation or leisure-time occupation with the object of improving the conditions of life of the children and elderly Bengalis of the principal area of benefit.

The main activities undertaken in relation to those purposes during the year.

As a local mosque, we have continuously encouraged our community to live together with love, respect, and harmony. Our message promotes unity, compassion, and mutual support, particularly during times of distress and hardship. We remind our members of the importance of helping one another whether through emotional support, charitable giving, or community volunteering to strengthen the bonds within our society. Through our sermons, community events, and outreach initiatives, we aim to foster an environment where everyone feels valued, supported, and inspired to contribute positively to the wellbeing of others.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Educational and Cultural Workshops - Organising regular workshops and seminars to promote learning, cultural awareness, and community engagement.
2. Family Support Services - Providing guidance and counselling on marriage, mediation, and domestic issues, including support for victims of domestic violence.
3. Substance Misuse Support - Offering advice, awareness sessions, and guidance to help individuals overcome addiction and make positive lifestyle changes.
4. Elderly Support Programmes - Delivering advice, care, and social support to elderly members of the community to reduce isolation and improve wellbeing.
5. Youth Empowerment and Mentorship - Facilitating youth-focused initiatives, including self-help groups, educational advice, and personal development activities.
6. Islamic Education and Propagation - Conducting study circles, Qur'an classes, and weekend Islamic schools to enhance religious knowledge and understanding.
7. Spiritual Healing - Providing faith-based support and Qur'anic healing for those suffering from illness, particularly individuals facing incurable conditions.
8. Prayer Facilities - Offering five daily prayers, Friday congregational prayers, and special Ramadan prayers for the whole community.
9. Ramadan Programmes - Hosting evening iftar meals and other community gatherings during the holy month to promote unity and generosity.
10. Community Engagement and Participation - Encouraging members to socialise, volunteer, and actively take part in the organisation's programmes and decision-making processes.

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2025

The main achievements and performance of the charity during the year.

Over the past year, we have worked tirelessly to enhance both the quantity and quality of the activities and services we provide to the local community and the wider public. Our aim has been to create meaningful, inclusive, and engaging programmes that address the diverse needs of our community.

We have expanded our outreach by offering a wider range of educational, cultural, and social initiatives designed to promote understanding, wellbeing, and unity. Great care has been taken to ensure that all our events remain open and accessible to everyone, regardless of faith, background, or ethnicity.

By strengthening our partnerships with local organisations and actively engaging volunteers, we have been able to deliver programmes that foster a spirit of compassion, cooperation, and shared purpose. This ongoing commitment reflects our belief that true community development comes through collaboration, inclusivity, and consistent effort toward the common good.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have placed special emphasis on combating terrorism and extremist ideologies by raising awareness about the dangers of such destructive beliefs and the methods of social grooming used by those who promote them. Through our educational programmes, sermons, and community discussions, we actively expose and challenge individuals and groups involved in spreading these harmful ideas.

We make it clear that such extreme ideologies have no connection to the true teachings of Islam, a faith founded on peace, compassion, and mutual respect. The very word Islam is derived from the Arabic root word Salaam, meaning peace, which reflects the essence of our message and mission to promote understanding, harmony, and unity within our community and beyond.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2025

Bankers NatWest Bank
Accountants Birchtree Sullivan

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	54,574	46,313
Unrestricted Revenue Funds available for the general purposes of the charity	894,473	839,899
Total Funds	894,473	839,899

Financial review of the position at the reporting date, 31 March 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

CBCCC policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of CBCCC to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

N/A

City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2025

Third party indemnity provisions

N/A

Details of The Independent Examiner

Imran Asif FCCA

Member of Chartered Certified Accountants

Unit 301

Lock Studios

7 Corsican Square

London

E3 3YD

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2025

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 22 October 2025.



Mr Muhammad Khalisur Rahman (Oct 24, 2025,
9:33pm)

Mr Muhammad Khalisur Rahman
Trustee

City Bangladeshi Community & Cultural Centre Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 23 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

City Bangladeshi Community & Cultural Centre Trust

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and 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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 301
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 22 October 2025

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	86,873	-	86,873	90,729
Expenditure on:					
Raising funds	B1	1,060	-	1,060	-
Charitable activities	B2	31,239	-	31,239	44,416
Total expenditure	B	32,299	-	32,299	44,416
Net income for the year		54,574	-	54,574	46,313
Net income after transfers	A-B-C	54,574	-	54,574	46,313
Net movement in funds		54,574	-	54,574	46,313
Reconciliation of funds:-	E				
Total funds brought forward		839,899	-	839,899	803,586
Total funds carried forward		894,473	-	894,473	849,899

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 14 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income from:				
Donations & Legacies	A1	88,518	-	90,729
Total income	A	<u>88,518</u>	<u>-</u>	<u>90,729</u>
Expenditure on:				
Charitable activities	B2	42,205	-	44,416
Total expenditure	B	<u>42,205</u>	<u>-</u>	<u>44,416</u>
Net income for the year		46,313	-	46,313
Transfers between funds	C	(10,000)	-	10,000
Net income after transfers		<u>36,313</u>	<u>-</u>	<u>56,313</u>
Net movement in funds		<u>36,313</u>	<u>-</u>	<u>56,313</u>
Reconciliation of funds:-	E			
Total funds brought forward		803,586	-	803,586
Total funds carried forward		<u>839,899</u>	<u>-</u>	<u>859,899</u>
All activities derive from continuing operations				

City Bangladeshi Community & Cultural Centre Trust - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	54,574	46,313
Net resources available to fund charitable activities	<u>49,574</u>	<u>46,313</u>

The notes attached on pages 14 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	839,899	-	839,899	803,586
Recognised gains and losses before transfers	54,574	-	54,574	46,313
	894,473	-	894,473	849,899
(From)/To unrestricted revenue funds	-	-	-	(10,000)
Closing revenue funds	894,473	-	894,473	839,899

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	894,473	-	894,473	839,899

The notes attached on pages 14 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2025

**City Bangladeshi Community & Cultural Centre Trust
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	86,873	90,729
Investment income		
Gross income in the year before exceptional items	86,873	90,729
Gross income in the year including exceptional items	86,873	90,729
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	30,579	43,756
Fundraising costs	1,060	-
Governance costs	660	660
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	32,299	44,416
Net income before tax in the financial year	54,574	46,313
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	54,574	46,313
Retained surplus for the financial year	54,574	46,313

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Balance Sheet as at 31 March 2025

		SORP		
		Note Ref	2025	2024
			£	£
Fixed assets		A		
Tangible assets	6	A2	1,007,422	1,002,422
Current assets		B		
Debtors	7	B2	2,089	2,089
Cash at bank and in hand		B4	20,535	2,211
Total current assets			<u>22,624</u>	<u>4,300</u>
Creditors: amounts falling due within one year	8	C1	<u>345</u>	<u>345</u>
Net current assets			22,969	4,645
			<u>1,030,391</u>	<u>1,007,067</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	9	C2	(135,918)	(167,168)
The total net assets of the charity			<u>894,473</u>	<u>839,899</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	894,473	839,899
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Designated Funds

Total charity funds			<u>894,473</u>	<u>839,899</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Mr Khalisur Rahman (Oct 24, 2025,
3:33pm)

Mr Muhammad Khalisur Rahman

Trustee

Approved by the board of trustees on 22 October 2025

The notes attached on pages 14 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2025

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2025

4 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	22,360	22,360
Total salaries, wages and related costs	22,360	22,360

Numbers of full time employees or full time equivalents	2025	2024
The average number of total staff employed in the year was	3	3
The average number of part time staff employed in the year was	3	3
The estimated full time equivalent number of all staff employed in the year was	3	3

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	3
The estimated full time equivalent number of all staff employed as above	3	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	1,002,422	-	-	1,002,422
Additions	5,000	-	-	5,000
At 31 March 2025	1,007,422	-	-	1,007,422
Depreciation				
At 31 March 2025	-	-	-	-
Net book value				
At 31 March 2025	1,007,422	-	-	1,007,422
At 31 March 2024	1,002,422	-	-	1,002,422

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2025

7 Debtors

	2025	2024
	£	£
Prepayments and accrued income	2,089	2,089

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
PAYE, NIC VAT and other taxes	(397)	(397)
Other creditors	52	52
	(345)	(345)

9 Creditors: amounts falling due after one year

	2025	2024
	£	£
Accruals	1,518	1,518
Other creditors	134,400	165,650
	135,918	167,168

10 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	839,899	803,586
Transfers out for the year	-	(10,000)
At 1 April 2024	839,899	793,586
Surplus after tax for the year	54,574	46,313
At 31 March 2025	894,473	839,899

11 No related party transactions

There were no transactions with related parties in the year.

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,007,422	-	-	1,007,422
Current Assets	22,624	-	-	22,624
Current Liabilities	345	-	-	345
Long Term Liabilities	(135,918)	-	-	(135,918)
	894,473	-	-	894,473
At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	4,300	-	-	4,300
Current Liabilities	345	-	-	345
Long Term Liabilities	(167,168)	-	-	(167,168)
	839,899	-	-	839,899

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2025

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 14 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	839,899	54,574	-	894,473
Total unrestricted and designated funds	839,899	54,574	-	894,473
Total charity funds	839,899	54,574	-	894,473

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	86,873	(32,299)	-	54,574

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

16 Ultimate controlling party

The charity is under the control of its legal members.

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	86,873	-	86,873	90,729
Total donations and gifts from individuals	86,873	-	86,873	90,729
Total Donations and Legacies A1	86,873	-	86,873	90,729

18 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Gross wages and salaries - charitable activities	22,360	-	22,360	22,360
Total direct spending B2a	22,360	-	22,360	22,360

19 Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Premises Expenses				
Rates and water charges	443	-	443	359
Light heat and power	5,259	-	5,259	6,790
Premises repairs, renewals and maintenance	-	-	-	11,000
Property insurance	1,360	-	1,360	1,063
Administrative overheads				
Telephone, fax and internet	299	-	299	179
Sundry expenses	-	-	-	53
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	858	-	858	858
Financial costs				
Bank charges	-	-	-	1,094
Support costs before reallocation	8,219	-	8,219	21,396
Total support costs	8,219	-	8,219	21,396

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

20 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	660	-	660	660
Total Governance costs	660	-	660	660

21 Total Charitable expenditure

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total direct spending	B2a 22,360	-	22,360	22,360
Total support costs	B2d 8,219	-	8,219	21,396
Total Governance costs	B2e 660	-	660	660
Total charitable expenditure	B2 31,239	-	31,239	44,416

22 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Cost of fundraising activities	1,060	-	1,060	-
Total fundraising costs	B1 1,060	-	1,060	-

City Bangladeshi Community & Cultural Centre Trust

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classssified by activity and not by conventional nominal descriptions.

23 Analysis of income by activity

	SOFA ref	2025 £	2024 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	86,873	90,729
Categories of income			
Income from exchange transactions		86,873	90,729

24 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising activities 2025 £	Fundraising activities 2024 £
Direct fundraising costs	1,060	-
Indirect fundraising costs:-	-	-

Governance costs

	Governance costs 2025 £	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 20	660	660

Total non charitable expenditure

	2025 £	2024 £
Total costs of Fundraising activities	1,060	-
Total non charitable expenditure	1,060	-



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Audit history log

Date	Action
Wed, 22nd Oct 2025 15:27:52 BST	Envelope generated by Birchtree Sullivan Chartered Certified Accountants (89.38.121.136)
Wed, 22nd Oct 2025 15:27:53 BST	Document generated with fingerprint 0fc45d795b78e2ab4984c7105294f669 (89.38.121.136)
Wed, 22nd Oct 2025 15:30:41 BST	Sent the envelope to M Khalisur Rahman for signing (89.38.121.136)
Wed, 22nd Oct 2025 15:30:42 BST	Document emailed to party email
Fri, 24th Oct 2025 15:12:55 BST	M Khalisur Rahman viewed the envelope (82.132.233.66)
Fri, 24th Oct 2025 15:15:01 BST	M Khalisur Rahman viewed the envelope (82.132.233.66)
Fri, 24th Oct 2025 15:33:44 BST	M Khalisur Rahman signed the envelope (82.132.233.66)
Fri, 24th Oct 2025 15:33:45 BST	This envelope has been signed by all parties (82.132.233.66)
Fri, 24th Oct 2025 15:35:15 BST	Dropbox integration upload completed for envelope CBCCC_Trust_FA_YE31.03.2025_CC

Accounts

The Charity Registration Number is :- 1089321

City Bangladeshi Community & Cultural Centre Trust

Report and Accounts

31 March 2024

City Bangladeshi Community & Cultural Centre Trust
Report and accounts for the year ended 31 March 2024

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City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2024

The Trustees presents his Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- City Bangladeshi Community & Cultural Centre Trust

The charity is also known by its operating name, City Bangladeshi Community and Cultural Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1089321

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

2A
Buckfast Street, London
Greater London, E2 6EY
Email Address: cbcctrust@gmail.com

The Trustees in office on the date the report was approved were:-

Rashid Khan
Muhammad Khalisur Rahman
Eagad Ali
Muhammad Hussain
Abdus Subhan
Alhaz Miah
Abdul Matin
Mohammed Rahman
Anayath Ahmed
Abu Hurairah
Mousuf Ahmed

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

"The trust" is established in particular for the benefit of Bengalis living in Greater London in general and Bethnal Green area in the London Borough of Tower Hamlets in particular (the principal area of benefit) to :-

1. advance the Islamic religion and education of the public in all aspects of Islam.
2. advance education in particular by the provision of supplementary and Bengali mother classes in the principal area of benefit.
3. relieve disabled and elderly persons who are in need by the provision of a day centre and advice and information in the principal area of benefit; and
4. provide or assist in the provision of facilities for recreation or leisure-time occupation with the object of improving the conditions of life of the children and elderly Bengalis of the principal area of benefit.

The main activities undertaken in relation to those purposes during the year.

We have encouraged local community to live with love and harmony, and look after each other at this difficult time while we have been facing severe pandemic.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- 1- Educational & Cultural Workshops,
- 2- Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
- 3- Substance misuse advice and guidance,
- 4- Elderly program such as advice and support; and
- 5- Self-help youth work and advice,
- 6- Islamic propagation: such as study circles, Islamic weekend School,
- 7- Treating the sick people with holy Quran especially those who have incurable diseases,
- 8- Five time a day, Friday, Ramadan prayer facilities,
- 9- Ramadan (evening meal) program; and
- 10- Socialising and encouraging users to participate the organisation activities and decision making processes.

The main achievements and performance of the charity during the year.

We have worked tremendously hard this year to improve the quantity and quality of activities that we have provided to the local community and the wider area public. All of our events are open to everyone in the community from all faiths and backgrounds.

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2024

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have put extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islam as the word Islaam comes from the Arabic root word salaam which means peace.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

Bankers	NatWest Bank
Accountants	Birchtree Sullivan

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	36,313	38,043
Unrestricted Revenue Funds available for the general purposes of the charity	839,899	803,586
Total Funds	839,899	803,586

City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2024

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

CBCCC policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of CBCCC to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

N/A

Third party indemnity provisions

N/A

Details of The Independent Examiner

Imran Asif FCCA

Member of Chartered Certified Accountants

Unit 301

Lock Studios

7 Corsican Square

London

E3 3YD

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2024

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 15 November 2024.



Muhammad Khalisur Rahman (Fri, 22nd
Nov 2024 14:12:52 GMT)

Mr Muhammad Khalisur Rahman
Trustee

City Bangladeshi Community & Cultural Centre Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 21 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

City Bangladeshi Community & Cultural Centre Trust

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and 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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 301
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 15 November 2024

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	90,729	-	90,729	80,248
Expenditure on:					
Charitable activities	B2	44,416	-	44,416	42,205
Total expenditure	B	44,416	-	44,416	42,205
Net income for the year		46,313	-	46,313	38,043
Transfers between funds	C	(10,000)	-	(10,000)	-
Net income after transfers	A-B-C	36,313	-	36,313	38,043
Net movement in funds		36,313	-	36,313	38,043
Reconciliation of funds:-	E				
Total funds brought forward		803,586	-	803,586	767,513
Total funds carried forward		839,899	-	839,899	805,556

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income from:				
Donations & Legacies	A1	80,248	-	80,248
Total income	A	<u>80,248</u>	<u>-</u>	<u>80,248</u>
Expenditure on:				
Charitable activities	B2	42,205	-	42,205
Total expenditure	B	<u>42,205</u>	<u>-</u>	<u>42,205</u>
Net income for the year		38,043	-	38,043
Transfers between funds	C	(1,970)	-	1,970
Net income after transfers		<u>36,073</u>	<u>-</u>	<u>40,013</u>
Net movement in funds		<u>36,073</u>	<u>-</u>	<u>40,013</u>
Reconciliation of funds:-	E			
Total funds brought forward		767,513	-	767,513
Total funds carried forward		<u>803,586</u>	<u>-</u>	<u>807,526</u>

All activities derive from continuing operations

City Bangladeshi Community & Cultural Centre Trust - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	36,313	38,043
Net resources available to fund charitable activities	<u>36,313</u>	<u>38,043</u>

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2024

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	803,586	-	803,586	767,513
Recognised gains and losses before transfers	46,313	-	46,313	38,043
	849,899	-	849,899	805,556
(From)/To unrestricted revenue funds	(10,000)	-	(10,000)	(1,970)
Closing revenue funds	839,899	-	839,899	803,586

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	839,899	-	839,899	803,586

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2024

**City Bangladeshi Community & Cultural Centre Trust
Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	90,729	80,248
Investment income		
Gross income in the year before exceptional items	90,729	80,248
Gross income in the year including exceptional items	90,729	80,248
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	43,756	40,687
Governance costs	660	1,518
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	44,416	42,205
Net income before tax in the financial year	46,313	38,043
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	46,313	38,043
Retained surplus for the financial year	46,313	38,043

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Balance Sheet as at 31 March 2024

		SORP		
		Note Ref	2024	2023
			£	£
Fixed assets		A		
Tangible assets	10	A2	1,002,422	1,002,422
Current assets		B		
Debtors	13	B2	2,089	2,089
Cash at bank and in hand		B4	2,211	3,448
Total current assets			<u>4,300</u>	<u>5,537</u>
Creditors: amounts falling due within one year	15	C1	<u>345</u>	<u>345</u>
Net current assets			4,645	5,882
			<u>1,007,067</u>	<u>1,008,304</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	16	C2	(167,168)	(204,718)
The total net assets of the charity			<u>839,899</u>	<u>803,586</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	28	D3	839,899	803,586
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Designated Funds

Total charity funds			<u>839,899</u>	<u>803,586</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Muhammad Khalisur Rahman (Fri, 22nd
Nov 2024 14:12:52 GMT)

Mr Muhammad Khalisur Rahman

Trustee

Approved by the board of trustees on 15 November 2024

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2024

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

5 Staff costs and emoluments

Salary costs

	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	22,360	23,994
Total salaries, wages and related costs	22,360	23,994

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2024

<i>Numbers of full time employees or full time equivalents</i>	2024	2023
The average number of total staff employed in the year was	<u>3</u>	<u>3</u>
The average number of part time staff employed in the year was	3	3
The estimated full time equivalent number of all staff employed in the year was	3	3

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	3
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<i>The estimated full time equivalent number of all staff employed as above</i>	<u>3</u>	<u>3</u>
---	-----------------	-----------------

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	1,002,422	-	-	1,002,422
At 31 March 2024	<u>1,002,422</u>	<u>-</u>	<u>-</u>	<u>1,002,422</u>
Depreciation				
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2024	<u>1,002,422</u>	<u>-</u>	<u>-</u>	<u>1,002,422</u>
At 31 March 2023	<u>1,002,422</u>	<u>-</u>	<u>-</u>	<u>1,002,422</u>

13 Debtors

	2024	2023
	£	£
Prepayments and accrued income	2,089	2,089

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
PAYE, NIC VAT and other taxes	<u>(397)</u>	<u>(397)</u>
Other creditors	52	52
	<u>(345)</u>	<u>(345)</u>

16 Creditors: amounts falling due after one year

2024	2023
-------------	-------------

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2024

	£	£
Accruals	1,518	1,518
Other creditors	165,650	203,200
	167,168	204,718

24 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	803,586	767,513
Transfers out for the year	(10,000)	(1,970)
At 1 April 2023	793,586	765,543
Surplus after tax for the year	46,313	38,043
At 31 March 2024	839,899	803,586

26 No related party transactions

There were no transactions with related parties in the year.

27 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	4,300	-	-	4,300
Current Liabilities	345	-	-	345
Long Term Liabilities	(167,168)	-	-	(167,168)
	839,899	-	-	839,899
At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	5,537	-	-	5,537
Current Liabilities	345	-	-	345
Long Term Liabilities	(204,718)	-	-	(204,718)
	803,586	-	-	803,586

28 Change in total funds over the year as shown in Note 27 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 29 £	Transfers between funds in 2024 See Note 30 £	Funds carried forward to 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	803,586	46,313	(10,000)	839,899
Total unrestricted and designated funds	803,586	46,313	(10,000)	839,899
Total charity funds	803,586	46,313	(10,000)	839,899

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2024

29 Analysis of movements in funds over the year as shown in Note 28

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	90,729	(44,416)	-	46,313

30 Details of transfers between funds in the year as shown in Note 28

The transfers shown in note 28 above are:-	2024
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(10,000)
Net transfers	(10,000)

31 The purposes for which the funds as detailed in note 28 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

32 Ultimate controlling party

The charity is under the control of its legal members.

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

33 Donations and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	90,729	-	90,729	80,248
Total donations and gifts from individuals	90,729	-	90,729	80,248
Total Donations and Legacies	A1 90,729	-	90,729	80,248

34 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities	22,360	-	22,360	23,994
Total direct spending	B2a 22,360	-	22,360	23,994

35 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Grants made to individuals	-	-	-	250
Total grantmaking costs	B2c -	-	-	250

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

36 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Premises Expenses				
Rates and water charges	359	-	359	612
Light heat and power	6,790	-	6,790	3,587
Cleaning and waste management	-	-	-	400
Premises repairs, renewals and maintenance	11,000	-	11,000	10,000
Property insurance	1,063	-	1,063	976
Administrative overheads				
Telephone, fax and internet	179	-	179	32
Sundry expenses	53	-	53	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	858	-	858	-
Financial costs				
Bank charges	1,094	-	1,094	836
Support costs before reallocation	21,396	-	21,396	16,443
Total support costs	21,396	-	21,396	16,443

The basis of allocation of costs between activities is described under accounting policies

37 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	660	-	660	660
Reporting Accountant fees	-	-	-	858
Total Governance costs	660	-	660	1,518

38 Total Charitable expenditure

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	22,360	-	22,360	23,994
Total grantmaking costs	B2c	-	-	-	250
Total support costs	B2d	21,396	-	21,396	16,443
Total Governance costs	B2e	660	-	660	1,518
Total charitable expenditure	B2	44,416	-	44,416	42,205

City Bangladeshi Community & Cultural Centre Trust

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

This analysis is classssified by activity and not by conventional nominal descriptions.

39 Analysis of income by activity

	SOFA ref	2024 £	2023 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	90,729	80,248
Categories of income			
Income from exchange transactions		90,729	80,248

41 Analysis of non charitable expenditure by activity

Activity

Governance costs

	Governance costs 2024 £	Governance costs 2023 £
Other Expenditure - Governance costs as detailed in Note 37	660	1,518



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Parties involved with this document

Document processed	Party + Fingerprint
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Fri, 22nd Nov 2024 14:12:52 GMT	Muhammad Khalisur Rahman - Signer (de4a10bfd61cef585a657685b7e06add)
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Audit history log

Date	Action
Fri, 22nd Nov 2024 14:12:53 GMT	Muhammad Khalisur Rahman viewed the envelope (82.132.232.201)
Fri, 22nd Nov 2024 14:12:52 GMT	This envelope has been signed by all parties (82.132.232.201)
Fri, 22nd Nov 2024 14:12:52 GMT	Muhammad Khalisur Rahman signed the envelope (82.132.232.201)
Fri, 22nd Nov 2024 14:11:29 GMT	Muhammad Khalisur Rahman viewed the envelope (82.132.232.201)
Thu, 21st Nov 2024 14:41:21 GMT	Muhammad Khalisur Rahman opened the document email. (66.249.93.74)
Thu, 21st Nov 2024 14:39:07 GMT	Document emailed to party email (18.134.206.254)
Thu, 21st Nov 2024 14:39:07 GMT	Sent Muhammad Khalisur Rahman a reminder to sign the document. ()
Tue, 19th Nov 2024 17:55:31 GMT	Muhammad Khalisur Rahman viewed the envelope (82.15.95.137)
Tue, 19th Nov 2024 17:55:20 GMT	Muhammad Khalisur Rahman viewed the envelope (82.132.219.193)
Mon, 18th Nov 2024 15:51:11 GMT	Muhammad Khalisur Rahman opened the document email. (66.249.93.74)
Mon, 18th Nov 2024 14:38:21 GMT	Muhammad Khalisur Rahman opened the document email. (66.249.93.67)
Mon, 18th Nov 2024 14:38:13 GMT	Muhammad Khalisur Rahman opened the document email. (72.14.199.37)
Mon, 18th Nov 2024 14:38:09 GMT	Document emailed to party email (3.9.29.238)
Mon, 18th Nov 2024 14:38:09 GMT	Sent Muhammad Khalisur Rahman a reminder to sign the document. ()
Sat, 16th Nov 2024 14:20:11 GMT	Muhammad Khalisur Rahman viewed the envelope (171.22.104.221)
Fri, 15th Nov 2024 19:55:20 GMT	Muhammad Khalisur Rahman viewed the envelope (62.252.169.134)
Fri, 15th Nov 2024 19:55:12 GMT	Muhammad Khalisur Rahman viewed the envelope (82.132.233.127)
Fri, 15th Nov 2024 14:37:42 GMT	Sent the envelope to Muhammad Khalisur Rahman for signing (89.38.121.136)
Fri, 15th Nov 2024 14:37:42 GMT	Document emailed to party email (52.56.190.133)
Fri, 15th Nov 2024 14:35:12 GMT	Document generated with fingerprint 4f9c4e7cf3b60fbd33d8e0f1fb01ee00 (89.38.121.136)

Accounts

The Charity Registration Number is :- 1089321

City Bangladeshi Community & Cultural Centre Trust

Report and Accounts

31 March 2023

City Bangladeshi Community & Cultural Centre Trust
Report and accounts for the year ended 31 March 2023

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City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2023

The Trustees presents his Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- City Bangladeshi Community & Cultural Centre Trust

The charity is also known by its operating name, City Bangladeshi Community and Cultural Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1089321

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

2A
Buckfast Street, London
Greater London, E2 6EY
Telephone Email Address cbcctrust@gmail.com Web address

The Trustees in office on the date the report was approved were:-

Rashid Khan
Muhammad Rahman
Eagad Ali
Muhammad Hussain
Abdus Subhan
Alhaz Miah
Abdul Matin
Mohammed Rahman
Anayath Ahmed
Abu Hurairah
Mousuf Ahmed

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

"The trust" is established in particular for the benefit of Bengalis living in Greater London in general and Bethnal Green area in the London Borough of Tower Hamlets in particular (the principal area of benefit) to :-

1. advance the Islamic religion and education of the public in all aspects of Islam.
2. advance education in particular by the provision of supplementary and Bengali mother classes in the principal area of benefit.
3. relieve disabled and elderly persons who are in need by the provision of a day centre and advice and information in the principal area of benefit; and
4. provide or assist in the provision of facilities for recreation or leisure-time occupation with the object of improving the conditions of life of the children and elderly Bengalis of the principal area of benefit.

The main activities undertaken in relation to those purposes during the year.

We have encouraged local community to live with love and harmony, and look after each other at this difficult time while we have been facing severe pandemic.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- 1- Educational & Cultural Workshops,
- 2- Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
- 3- Substance misuse advice and guidance,
- 4- Elderly program such as advice and support; and
- 5- Self-help youth work and advice,
- 6- Islamic propagation: such as study circles, Islamic weekend School,
- 7- Treating the sick people with holy Quran especially those who have incurable diseases,
- 8- Five time a day, Friday, Ramadan prayer facilities,
- 9- Ramadan (evening meal) program; and
- 10- Socialising and encouraging users to participate the organisation activities and decision making processes.

The main achievements and performance of the charity during the year.

We have worked tremendously hard this year to improve the quantity and quality of activities that we have provided to the local community and the wider area public. All of our events are open to everyone in the community from all faiths and backgrounds.

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2023

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have put extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islam as the word Islaam comes from the Arabic root word salaam which means peace.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

Bankers	NatWest Bank
Accountants	Birchtree Sullivan

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	36,073	62,663
Unrestricted Revenue Funds available for the general purposes of the charity	803,586	767,513
Total Funds	803,586	767,513

City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2023

Financial review of the position at the reporting date, 31 March 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

CBCCC policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of CBCCC to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

N/A

Third party indemnity provisions

N/A

Details of The Independent Examiner

Imran Asif FCCA

Member of Chartered Certified Accountants

Unit 301

Lock Studios

7 Corsican Square

London

E3 3YD

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

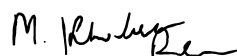
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2023

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 20 October 2023.



Muhammad Khalisur Rahman (Nov 2,
2023, 3:14pm)

Mr Muhammad Khalisur Rahman
Trustee

City Bangladeshi Community & Cultural Centre Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 22 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

City Bangladeshi Community & Cultural Centre Trust

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

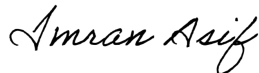
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and 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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 301
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 20 October 2023

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	80,248	-	80,248	87,599
Expenditure on:					
Charitable activities	B2	42,205	-	42,205	24,936
Total expenditure	B	42,205	-	42,205	24,936
Net income for the year		38,043	-	38,043	62,663
Transfers between funds	C	(1,970)	-	(1,970)	-
Net income after transfers	A-B-C	36,073	-	36,073	62,663
Net movement in funds		36,073	-	36,073	62,663
Reconciliation of funds:-	E				
Total funds brought forward		767,513	-	767,513	771,850
Total funds carried forward		803,586	-	803,586	834,513

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 22 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income from:				
Donations & Legacies	A1	87,599	-	87,599
Total income	A	<u>87,599</u>	<u>-</u>	<u>87,599</u>
Expenditure on:				
Charitable activities	B2	24,936	-	24,936
Total expenditure	B	<u>24,936</u>	<u>-</u>	<u>24,936</u>
Net income for the year		62,663	-	62,663
Transfers between funds	C	(67,000)	-	67,000
Net income after transfers		<u>(4,337)</u>	<u>-</u>	<u>129,663</u>
Net movement in funds		<u>(4,337)</u>	<u>-</u>	<u>129,663</u>
Reconciliation of funds:-	E			
Total funds brought forward		771,850	-	771,850
Total funds carried forward		<u>767,513</u>	<u>-</u>	<u>901,513</u>
All activities derive from continuing operations				

City Bangladeshi Community & Cultural Centre Trust - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	36,073	62,663
Net resources available to fund charitable activities	<u>36,073</u>	<u>62,663</u>

The notes attached on pages 15 to 22 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	767,513	-	767,513	771,850
Recognised gains and losses before transfers	38,043	-	38,043	62,663
	805,556	-	805,556	834,513
(From)/To unrestricted revenue funds	(1,970)	-	(1,970)	(67,000)
Closing revenue funds	803,586	-	803,586	767,513

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	803,586	-	803,586	767,513

The notes attached on pages 15 to 22 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2023

**City Bangladeshi Community & Cultural Centre Trust
Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	80,248	87,599
Investment income		
Gross income in the year before exceptional items	80,248	87,599
Gross income in the year including exceptional items	80,248	87,599
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	40,687	23,556
Governance costs	1,518	1,380
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	42,205	24,936
Net income before tax in the financial year	38,043	62,663
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	38,043	62,663
Retained surplus for the financial year	38,043	62,663

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 22 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Balance Sheet as at 31 March 2023

		SORP		
		Note Ref	2023	2022
			£	£
Fixed assets		A		
Tangible assets	6	A2	1,002,422	1,002,422
Current assets		B		
Debtors	13	B2	2,089	-
Cash at bank and in hand		B4	3,448	13,671
Total current assets			<u>5,537</u>	<u>13,671</u>
Creditors: amounts falling due within one year	15	C1	<u>345</u>	<u>-</u>
Net current assets			5,882	13,671
			<u>1,008,304</u>	<u>1,016,093</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	16	C2	(204,718)	(248,580)
The total net assets of the charity			<u>803,586</u>	<u>767,513</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	10	D3	803,586	767,513
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Designated Funds

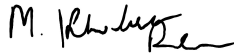
Total charity funds			<u>803,586</u>	<u>767,513</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Muhammad Khalisur Rahman (Nov 2,
2023, 3:14 pm)
Mr Muhammad Khalisur Rahman
Trustee

Approved by the board of trustees on 20 October 2023

The notes attached on pages 15 to 22 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust

Cash Flow Statement for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash (used in)/provided by operating activities as shown below	A (10,223)	3,324
Cash flows from financing activities		
Net cash provided by financing activities	C -	-
Overall cash (used in)/provided by all activities	A+B+C (10,223)	3,324
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2023	(10,223)	3,324
Cash and cash equivalents at 1 April 2022	13,671	13,671
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	3,448	16,995

City Bangladeshi Community & Cultural Centre Trust

Cash Flow Statement for the year ended 31 March 2023 - Continued

Reconciliation of net income/(expenditure) to net cash flow from operating activities

Net income/(expenditure) as shown in the Statement of Financial Activities	36,073	(4,337)
Adjustments for :-		
Write downs of investments	-	-
Net gains on investment assets	-	-
Increase in debtors	(2,089)	-
(Decrease)/increase in creditors, excluding loans	(44,207)	7,661
Net cash (used in)/provided by operating activities	A (10,223)	3,324
Analysis of cash and cash equivalents		
	2023	2022
	£	£
Cash in hand at for the year ended 31 March 2023	3,448	13,671
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	3,448	13,671

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2023

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Staff costs and emoluments

Salary costs

	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	23,994	15,197
Total salaries, wages and related costs	23,994	15,197

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2023

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	1,002,422	-	-	1,002,422
At 31 March 2023	1,002,422	-	-	1,002,422
Depreciation				
At 31 March 2023	-	-	-	-
Net book value				
At 31 March 2023	1,002,422	-	-	1,002,422
At 31 March 2022	1,002,422	-	-	1,002,422

7 Income and Expenditure account summary

	2023 £	2022 £
At 1 April 2022	767,513	771,850
Transfers out for the year	(1,970)	(67,000)
At 1 April 2022	765,543	704,850
Surplus after tax for the year	38,043	62,663
At 31 March 2023	803,586	767,513

8 No related party transactions

There were no transactions with related parties in the year.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2023

9 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	5,537	-	-	5,537
Current Liabilities	345	-	-	345
Long Term Liabilities	(204,718)	-	-	(204,718)
	803,586	-	-	803,586

At 1 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	13,671	-	-	13,671
Long Term Liabilities	(248,580)	-	-	(248,580)
	767,513	-	-	767,513

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 11 £	Transfers between funds in 2023 See Note 12 £	Funds carried forward to 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	767,513	38,043	(1,970)	803,586
Total unrestricted and designated funds	767,513	38,043	(1,970)	803,586
Total charity funds	767,513	38,043	(1,970)	803,586

11 Analysis of movements in funds over the year as shown in Note 10

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	80,248	(42,205)	-	38,043

12 Details of transfers between funds in the year as shown in Note 10

The transfers shown in note 10 above are:-

	2023 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(1,970)
Net transfers	(1,970)

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2023

13 The purposes for which the funds as detailed in note 10 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

14 Ultimate controlling party

The charity is under the control of its legal members.

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

15 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	80,248	-	80,248	79,280
Total donations and gifts from individuals	80,248	-	80,248	79,280
Revenue grants from government and public bodies				
CJRS Grant	-	-	-	8,319
Total public sector revenue grants	-	-	-	8,319
Total Donations and Legacies	80,248	-	80,248	87,599

A1

16 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	23,994	-	23,994	15,197
Total direct spending	23,994	-	23,994	15,197

B2a

17 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to individuals	250	-	250	-
Total grantmaking costs	250	-	250	-

B2c

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

18 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Premises Expenses</i>				
Rates and water charges	612	-	612	397
Light heat and power	3,587	-	3,587	2,683
Cleaning and waste management	400	-	400	-
Premises repairs, renewals and maintenance	10,000	-	10,000	4,487
Property insurance	976	-	976	-
<i>Administrative overheads</i>				
Telephone, fax and internet	32	-	32	-
Sundry expenses	-	-	-	470
<i>Financial costs</i>				
Bank charges	836	-	836	322
Support costs before reallocation	16,443	-	16,443	8,359
Total support costs	16,443	-	16,443	8,359

The basis of allocation of costs between activities is described under accounting policies

19 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	660	-	660	600
Reporting Accountant fees	858	-	858	780
Total Governance costs	1,518	-	1,518	1,380

20 Total Charitable expenditure

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a 23,994	-	23,994	15,197
Total grantmaking costs	B2c 250	-	250	-
Total support costs	B2d 16,443	-	16,443	8,359
Total Governance costs	B2e 1,518	-	1,518	1,380
Total charitable expenditure	B2 42,205	-	42,205	24,936

City Bangladeshi Community & Cultural Centre Trust

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

This analysis is classssified by activity and not by conventional nominal descriptions.

21 Analysis of income by activity

	SOFA ref	2023 £	2022 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	80,248	87,599
Categories of income			
Income from exchange transactions		80,248	87,599

Accounts

The Charity Registration Number is :- 1089321

City Bangladeshi Community & Cultural Centre Trust

Report and Accounts

31 March 2022

City Bangladeshi Community & Cultural Centre Trust
Report and accounts for the year ended 31 March 2022

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City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2022

The Trustees presents his Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- City Bangladeshi Community & Cultural Centre Trust

The charity is also known by its operating name, City Bangladeshi Community and Cultural Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1089321

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

2A
Buckfast Street, London
Greater London, E2 6EY
Telephone Email Address cbcctrust@gmail.com Web address

The Trustees in office on the date the report was approved were:-

Rashid Khan
Muhammad Rahman
Eagad Ali
Muhammad Hussain
Abdus Subhan
Alhaz Miah
Abdul Matin
Mohammed Rahman
Anayath Ahmed
Abu Hurairah
Mousuf Ahmed

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

"The trust" is established in particular for the benefit of Bengalis living in Greater London in general and Bethnal Green area in the London Borough of Tower Hamlets in particular (the principal area of benefit) to :-

1. advance the Islamic religion and education of the public in all aspects of Islam.
2. advance education in particular by the provision of supplementary and Bengali mother classes in the principal area of benefit.
3. relieve disabled and elderly persons who are in need by the provision of a day centre and advice and information in the principal area of benefit; and
4. provide or assist in the provision of facilities for recreation or leisure-time occupation with the object of improving the conditions of life of the children and elderly Bengalis of the principal area of benefit.

The main activities undertaken in relation to those purposes during the year.

We have encouraged local community to live with love and harmony, and look after each other at this difficult time while we have been facing severe pandemic.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- 1- Educational & Cultural Workshops,
- 2- Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
- 3- Substance misuse advice and guidance,
- 4- Elderly program such as advice and support; and
- 5- Self-help youth work and advice,
- 6- Islamic propagation: such as study circles, Islamic weekend School,
- 7- Treating the sick people with holy Quran especially those who have incurable diseases,
- 8- Five time a day, Friday, Ramadan prayer facilities,
- 9- Ramadan (evening meal) program; and
- 10- Socialising and encouraging users to participate the organisation activities and decision making processes.

The main achievements and performance of the charity during the year.

We have worked tremendously hard this year to improve the quantity and quality of activities that we have provided to the local community and the wider area public. All of our events are open to everyone in the community from all faiths and backgrounds.

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2022

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have put extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islam as the word Islaam comes from the Arabic root word salaam which means peace.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

Bankers	NatWest Bank
Accountants	Birchtree Sullivan

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net (expenditure)/income	(4,337)	59,792
Unrestricted Revenue Funds available for the general purposes of the charity	767,513	771,850
Total Funds	767,513	771,850

City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2022

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

CBCCC policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of CBCCC to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

N/A

Third party indemnity provisions

N/A

Details of The Independent Examiner

Imran Asif FCCA

Member of Chartered Certified Accountants

Office 6

58 Marsh Wall

Canary Wharf

London

E14 9TP

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2022

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 20 January 2023.



Muhammad Khalisur Rahman (Jan 20,
2023, 8:25pm)

Mr Muhammad Khalisur Rahman
Trustee

City Bangladeshi Community & Cultural Centre Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 21 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

City Bangladeshi Community & Cultural Centre Trust

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and 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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Office 6
58 Marsh Wall
Canary Wharf
London
E14 9TP

This report was signed on 20 January 2023

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	87,599	-	87,599	86,830
Expenditure on:					
Charitable activities	B2	24,936	-	24,936	27,038
Total expenditure	B	24,936	-	24,936	27,038
Net income for the year		62,663	-	62,663	59,792
Transfers between funds	C	(67,000)	-	(67,000)	-
Net income after transfers	A-B-C	(4,337)	-	(4,337)	59,792
Net movement in funds		(4,337)	-	(4,337)	59,792
Reconciliation of funds:-	E				
Total funds brought forward		771,850	-	771,850	602,548
Total funds carried forward		767,513	-	767,513	662,340

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Donations & Legacies	A1	86,830	-	86,830
Total income	A	<u>86,830</u>	<u>-</u>	<u>86,830</u>
Expenditure on:				
Charitable activities	B2	27,038	-	27,038
Total expenditure	B	<u>27,038</u>	<u>-</u>	<u>27,038</u>
Net income for the year		59,792	-	59,792
Transfers between funds	C	109,510	-	(109,510)
Net income after transfers		<u>169,302</u>	<u>-</u>	<u>(49,718)</u>
Net movement in funds		<u>169,302</u>	<u>-</u>	<u>(49,718)</u>
Reconciliation of funds:-	E			
Total funds brought forward		602,548	-	602,548
Total funds carried forward		<u>771,850</u>	<u>-</u>	<u>552,830</u>

All activities derive from continuing operations

City Bangladeshi Community & Cultural Centre Trust - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(4,337)	59,792
Net resources available to fund charitable activities	<u>(4,337)</u>	<u>59,792</u>

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	771,850	-	771,850	602,548
Recognised gains and losses before transfers	62,663	-	62,663	59,792
	834,513	-	834,513	662,340
(From)/To unrestricted revenue funds	(67,000)	-	(67,000)	109,510
Closing revenue funds	767,513	-	767,513	771,850

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	767,513	-	767,513	771,850

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2022

**City Bangladeshi Community & Cultural Centre Trust
Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	87,599	86,830
Investment income		
Gross income in the year before exceptional items	87,599	86,830
Gross income in the year including exceptional items	87,599	86,830
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	24,936	27,038
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	24,936	27,038
Net income before tax in the financial year	62,663	59,792
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	62,663	59,792
Retained surplus for the financial year	62,663	59,792

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Balance Sheet as at 31 March 2022

		SORP			
		Note	Ref	2022	2021
				£	£
Fixed assets			A		
Tangible assets		6	A2	1,002,422	1,002,422
Current assets			B		
Cash at bank and in hand			B4	13,671	10,347
Creditors: amounts falling due within one year		7	C1	-	(339)
Net current assets				13,671	10,008
				<u>1,016,093</u>	<u>1,012,430</u>
Total assets less current liabilities					
Creditors: amounts falling due after more than one year		8	C2	(248,580)	(240,580)
The total net assets of the charity				<u>767,513</u>	<u>771,850</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	12	D3	767,513	771,850
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Designated Funds

Total charity funds			<u>767,513</u>	<u>771,850</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Muhammad Khalisur Rahman (Jan 20, 2023, 8:25pm)

Mr Muhammad Khalisur Rahman

Trustee

Approved by the board of trustees on 20 January 2023

The notes attached on pages 14 to 21 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2022

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Staff costs and emoluments

Salary costs

	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	15,197	20,058
Total salaries, wages and related costs	15,197	20,058

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2022

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	1,002,422	-	-	1,002,422
At 31 March 2022	1,002,422	-	-	1,002,422
Depreciation				
At 31 March 2022	-	-	-	-
Net book value				
At 31 March 2022	1,002,422	-	-	1,002,422
At 31 March 2021	1,002,422	-	-	1,002,422

7 Creditors: amounts falling due within one year

	2022 £	2021 £
PAYE, NIC VAT and other taxes	-	339

8 Creditors: amounts falling due after one year

	2022 £	2021 £
Accruals	1,380	1,380
Other creditors	247,200	239,200
	248,580	240,580

9 Income and Expenditure account summary

	2022 £	2021 £
At 1 April 2021	771,850	602,548
(Transfers out)/transfers in for the year	(67,000)	109,510
At 1 April 2021	704,850	712,058
Surplus after tax for the year	62,663	59,792
At 31 March 2022	767,513	771,850

10 No related party transactions

There were no transactions with related parties in the year.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2022

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	13,671	-	-	13,671
Long Term Liabilities	(248,580)	-	-	(248,580)
	767,513	-	-	767,513
At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	10,347	-	-	10,347
Current Liabilities	(339)	-	-	(339)
Long Term Liabilities	(240,580)	-	-	(240,580)
	771,850	-	-	771,850

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 13 £	Transfers between funds in 2022 See Note 14 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	771,850	62,663	(67,000)	767,513
Total unrestricted and designated funds	771,850	62,663	(67,000)	767,513
Total charity funds	771,850	62,663	(67,000)	767,513

13 Analysis of movements in funds over the year as shown in Note 12

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	87,599	(24,936)	-	62,663

Gains and losses are detailed in notes 0,0, 0, 0 and 0

14 Details of transfers between funds in the year as shown in Note 12

The transfers shown in note 12 above are:-	2022 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(67,000)
Net transfers	(67,000)

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2022

15 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

16 Ultimate controlling party

The charity is under the control of its legal members.

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	79,280	-	79,280	71,934
Salman Rahman	-	-	-	1,000
Total donations and gifts from individuals	79,280	-	79,280	72,934
Revenue grants from government and public bodies				
CJRS Grant	8,319	-	8,319	13,896
Total public sector revenue grants	8,319	-	8,319	13,896
Total Donations and Legacies	87,599	-	87,599	86,830

18 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	15,197	-	15,197	20,058
Total direct spending	15,197	-	15,197	20,058

19 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Premises Expenses				
Rates and water charges	397	-	397	-
Light heat and power	2,683	-	2,683	258
Premises repairs, renewals and maintenance	4,487	-	4,487	4,000
Property insurance	-	-	-	1,014

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

Administrative overheads

Sundry expenses	470	-	470	200
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Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 20	600	-	600	600
------------------------	-----	---	-----	-----

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	780	-	780	780
---	-----	---	-----	-----

Financial costs

Bank charges	322	-	322	128
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Support costs before reallocation	9,739	-	9,739	6,980
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Total support costs	9,739	-	9,739	6,980
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The basis of allocation of costs between activities is described under accounting policies

20 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
Fees paid to the examiner's firm	600	-	600	600
Total additional fees included in support costs at Note 19	600	-	600	600

21 Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a 15,197	-	15,197	20,058
Total support costs	B2d 9,739	-	9,739	6,980
Total charitable expenditure	B2 24,936	-	24,936	27,038

City Bangladeshi Community & Cultural Centre Trust

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

This analysis is classssified by activity and not by conventional nominal descriptions.

22 Analysis of income by activity

	SOFA ref	2022 £	2021 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	87,599	86,830
Categories of income			
Income from exchange transactions		87,599	86,830

Accounts

The Charity Registration Number is :- 1089321

City Bangladeshi Community & Cultural Centre Trust

Report and Accounts

31 March 2021

City Bangladeshi Community & Cultural Centre Trust
Report and accounts for the year ended 31 March 2021

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City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2021

The Trustees presents his Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- City Bangladeshi Community & Cultural Centre Trust

The charity is also known by its operating name, City Bangladeshi Community and Cultural Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1089321

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

2A

Buckfast Street, London

Greater London, E2 6EY

Telephone Email Address cbcctrust@gmail.com Web address

The Trustees in office on the date the report was approved were:-

Rashid Khan

Muhammad Rahman

Eagad Ali

Muhammad Hussain

Abdus Subhan

Alhaz Miah

Abdul Matin

Mohammed Rahman

Anayath Ahmed

Abu Hurairah

Mousuf Ahmed

City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2021

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mohammed Rahman	28/11/2021	
Anayath Ahmed	28/11/2021	
Abu Hurairah	28/11/2021	
Mousuf Ahmed	28/11/2021	

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

"The trust" is established in particular for the benefit of Bengalis living in Greater London in general and Bethnal Green area in the London Borough of Tower Hamlets in particular (the principal area of benefit) to :-

- 1.advance the Islamic religion and education of the public in all aspects of Islam.
- 2.advance education in particular by the provision of supplementary and Bengali mother classes in the principal area of benefit.
- 3.relieve disabled and elderly persons who are in need by the provision of a day centre and advice and information in the principal area of benefit; and
- 4.provide or assist in the provision of facilities for recreation or leisure-time occupation with the object of improving the conditions of life of the children and elderly Bengalis of the principal area of benefit.

The main activities undertaken in relation to those purposes during the year.

We have encouraged local community to live with love and harmony, and look after each other at this difficult time while we have been facing severe pandemic.

City Bangladeshi Community & Cultural Centre Trust

Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- 1- Educational & Cultural Workshops,
- 2- Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
- 3- Substance misuse advice and guidance,
- 4- Elderly program such as advice and support; and
- 5- Self-help youth work and advice,
- 6- Islamic propagation: such as study circles, Islamic weekend School,
- 7- Treating the sick people with holy Quran especially those who have incurable diseases,
- 8- Five time a day, Friday, Ramadan prayer facilities,
- 9- Ramadan (evening meal) program; and
- 10- Socialising and encouraging users to participate the organisation activities and decision making processes.

The main achievements and performance of the charity during the year.

We have worked tremendously hard this year to improve the quantity and quality of activities that we have provided to the local community and the wider area public. All of our events are open to everyone in the community from all faiths and backgrounds.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have out extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islam as the word Islaam comes from the Arabic root word salaam which means peace.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

Bankers
Accountants

NatWest Bank
Birchtree Sullivan

City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	169,302	39,399
Unrestricted Revenue Funds available for the general purposes of the charity	771,850	602,548
Total Funds	771,850	602,548

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

CBCCC policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of CBCCC to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

N/A

Third party indemnity provisions

N/A

City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2021

Details of The Independent Examiner

Imran Asif FCCA

Member of Chartered Certified Accountants

Office 6

58 Marsh Wall

Canary Wharf

London

E14 9TP

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

City Bangladeshi Community & Cultural Centre Trust
Trustees' Annual Report for the year ended 31 March 2021

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 February 2022.

Mr Muhammad Khalisur Rahman
Trustee

City Bangladeshi Community & Cultural Centre Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 23 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

City Bangladeshi Community & Cultural Centre Trust

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and 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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Office 6
58 Marsh Wall
Canary Wharf
London
E14 9TP

This report was signed on 28 February 2022

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	86,830	-	86,830	86,975
Expenditure on:					
Charitable activities	B2	27,038	-	27,038	47,576
Total expenditure	B	27,038	-	27,038	47,576
Net income for the year		59,792	-	59,792	39,399
Transfers between funds	C	109,510	-	109,510	-
Net income after transfers	A-B-C	169,302	-	169,302	39,399
Net movement in funds		169,302	-	169,302	39,399
Reconciliation of funds:-	E				
Total funds brought forward		602,548	-	602,548	563,149
Total funds carried forward		771,850	-	771,850	602,548

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	86,975	-	86,975
Total income	A	<u>86,975</u>	<u>-</u>	<u>86,975</u>
Expenditure on:				
Charitable activities	B2	47,576	-	47,576
Total expenditure	B	<u>47,576</u>	<u>-</u>	<u>47,576</u>
Net income for the year		39,399	-	39,399
Net income after transfers		<u>39,399</u>	<u>-</u>	<u>39,399</u>
Net movement in funds		<u>39,399</u>	<u>-</u>	<u>39,399</u>
Reconciliation of funds:-	E			
Total funds brought forward		563,149	-	563,149
Total funds carried forward		<u>602,548</u>	<u>-</u>	<u>602,548</u>
All activities derive from continuing operations				

City Bangladeshi Community & Cultural Centre Trust - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	169,302	39,399
Resources applied on functional fixed assets	-	(289,200)
Net resources available to fund charitable activities	<u>169,302</u>	<u>(249,801)</u>

The notes attached on pages 15 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	602,548	-	602,548	563,149
Recognised gains and losses before transfers	59,792	-	59,792	39,399
	662,340	-	662,340	602,548
(From)/To unrestricted revenue funds	109,510	-	109,510	-
Closing revenue funds	771,850	-	771,850	602,548

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	771,850	-	771,850	602,548

The notes attached on pages 15 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Statement of Financial Activities for the year ended 31 March 2021

**City Bangladeshi Community & Cultural Centre Trust
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	86,830	86,975
Investment income		
Gross income in the year before exceptional items	86,830	86,975
Gross income in the year including exceptional items	86,830	86,975
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	27,038	47,576
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	27,038	47,576
Net income before tax in the financial year	59,792	39,399
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	59,792	39,399
Retained surplus for the financial year	59,792	39,399

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust - Balance Sheet as at 31 March 2021

		SORP		
		Note Ref	2021	2020
			£	£
Fixed assets		A		
Tangible assets	6	A2	1,002,422	1,002,422
Current assets		B		
Cash at bank and in hand		B4	10,347	9,774
Creditors: amounts falling due within one year	7	C1	<u>(339)</u>	<u>(1,438)</u>
Net current assets			10,008	8,336
			<u>1,012,430</u>	<u>1,010,758</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	8	C2	<u>(240,580)</u>	<u>(408,210)</u>
The total net assets of the charity			<u>771,850</u>	<u>602,548</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	12	D3	771,850	602,548
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Designated Funds

Total charity funds			<u>771,850</u>	<u>602,548</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr Muhammad Khalisur Rahman

Trustee

Approved by the board of trustees on 28 February 2022

The notes attached on pages 15 to 23 form an integral part of these accounts.

City Bangladeshi Community & Cultural Centre Trust

Cash Flow Statement for the year ended 31 March 2021

		2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>573</u>	<u>226,594</u>
<i>Cash flows from investing activities</i>			
Purchase of property, plant and equipment		-	(289,200)
<i>Cash flows from financing activities</i>			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by /(used in)all activities	A+B+C	<u>573</u>	<u>(62,606)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2021		573	(62,606)
Cash and cash equivalents at 1 April 2020		9,774	9,774
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		<u>10,347</u>	<u>(52,832)</u>

City Bangladeshi Community & Cultural Centre Trust

Cash Flow Statement for the year ended 31 March 2021

City Bangladeshi Community & Cultural Centre Trust

Cash Flow Statement for the year ended 31 March 2021 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	169,302	39,399
Adjustments for :-		
Write downs of investments	-	-
Net losses on investment assets	-	-
(Decrease)/increase in creditors, excluding loans	(168,729)	187,195
Net cash provided by operating activities	A	
	<u>573</u>	<u>226,594</u>
Analysis of cash and cash equivalents		
	2021	2020
	£	£
Cash in hand at for the year ended 31 March 2021	10,347	9,774
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	<u>10,347</u>	<u>9,774</u>

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2021

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	20,058	17,231
Total salaries, wages and related costs	20,058	17,231
Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	2	1
The average number of part time staff employed in the year was	3	-
The average number of full time staff employed in the year was	-	-
The estimated full time equivalent number of all staff employed in the year was	2	1

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2021

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	2	1
Engaged on publicity activities	-	-
Engaged on fundraising activities	-	-
Engaged on management and administration	-	-
The estimated full time equivalent number of all staff employed as above	2	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2021 £	2020 £
£60,001 to £70,000	-	-
£70,001 to £80,000	-	-
£80,001 to £90,000	-	-
£90,001 to £100,000	-	-
	-	-

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	-	-

Numbers of such staff to whom benefits are accruing :-

	No	No
Under money purchase pension schemes	-	-
Under defined benefits pension schemes	-	-
	-	-

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	1,002,422	-	-	1,002,422
At 31 March 2021	1,002,422	-	-	1,002,422
Depreciation				
At 31 March 2021	-	-	-	-
Net book value				
At 31 March 2021	1,002,422	-	-	1,002,422
At 31 March 2020	1,002,422	-	-	1,002,422

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2021

7 Creditors: amounts falling due within one year	2021	2020
	£	£
PAYE, NIC VAT and other taxes	339	1,438
8 Creditors: amounts falling due after one year	2021	2020
	£	£
Accruals	1,380	-
Other creditors	239,200	408,210
	240,580	408,210
9 Income and Expenditure account summary	2021	2020
	£	£
At 1 April 2020	602,548	563,149
Transfers in for the year	109,510	-
At 1 April 2020	712,058	563,149
Surplus after tax for the year	59,792	39,399
At 31 March 2021	771,850	602,548

10 No related party transactions

There were no transactions with related parties in the year.

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	10,347	-	-	10,347
Current Liabilities	(339)	-	-	(339)
Long Term Liabilities	(240,580)	-	-	(240,580)
	771,850	-	-	771,850
At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,002,422	-	-	1,002,422
Current Assets	9,774	-	-	9,774
Current Liabilities	(1,438)	-	-	(1,438)
Long Term Liabilities	(408,210)	-	-	(408,210)
	602,548	-	-	602,548

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	See Note 13	See Note 14	
£	£	£	£

City Bangladeshi Community & Cultural Centre Trust

Notes to the Accounts for the year ended 31 March 2021

Unrestricted and designated funds:-

Unrestricted Revenue Funds	602,548	59,792	109,510	771,850
Total unrestricted and designated funds	602,548	59,792	109,510	771,850
Total charity funds	602,548	59,792	109,510	771,850

13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	86,830	(27,038)	-	59,792

Gains and losses are detailed in notes 0,0, 0, 0 and 0

14 Details of transfers between funds in the year as shown in Note 12

The transfers shown in note 12 above are:-	2021 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	109,510

15 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

16 Ultimate controlling party

The charity is under the control of its legal members.

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	71,934	-	71,934	86,975
Salman Rahman	1,000	-	1,000	-
Total donations and gifts from individuals	72,934	-	72,934	86,975
Revenue grants from government and public bodies				
CJRS Grant	13,896	-	13,896	-
	-	-	-	-
Total public sector revenue grants	13,896	-	13,896	-
Total Donations and Legacies	86,830	-	86,830	86,975

18 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	20,058	-	20,058	6,831
Temporary Staff - Charitable Activities	-	-	-	10,400
Total direct spending	20,058	-	20,058	17,231

19 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Premises Expenses				
Rent payable under operating leases	-	-	-	26,242
Rates and water charges	-	-	-	266
Light heat and power	258	-	258	2,445
Premises repairs, renewals and maintenance	4,000	-	4,000	20
Property insurance	1,014	-	1,014	1,152

City Bangladeshi Community & Cultural Centre Trust

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Administrative overheads

Stationery and printing	-	-	-	116
Sundry expenses	200	-	200	104

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 20	600	-	600	-
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Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	780	-	780	-
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Financial costs

Bank charges	128	-	128	-
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Support costs before reallocation	6,980	-	6,980	30,345
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Total support costs	6,980	-	6,980	30,345
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The basis of allocation of costs between activities is described under accounting policies

20 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees				
Fees paid to the examiner's firm	600	-	600	-
Total additional fees included in support costs at Note 19	600	-	600	-

21 Total Charitable expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a 20,058	-	20,058	17,231
Total support costs	B2d 6,980	-	6,980	30,345
Total charitable expenditure	B2 27,038	-	27,038	47,576

City Bangladeshi Community & Cultural Centre Trust

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

This analysis is classssified by activity and not by conventional nominal descriptions.

22 Analysis of income by activity

	SOFA ref	2021 £	2020 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	86,830	86,975
Categories of income			
Income from exchange transactions		86,830	86,975