

BANGLADESH YOUTH LEAGUE (LUTON)

England & Wales · Charity number 1109719

Details

Other names	BYL
Status	Registered
Legal form	Other
Registered	2005-05-26
Register	View on the Charity Commission register

Contact

Address	Bangladesh Youth League 94-106 Leagrave Road Luton LU4 8HZ
Phone	01582519500
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Website	www.cycd.org.uk

Activities

Objects: TO FURTHER SUCH CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN AND AROUND LUTON OR SUCH OTHER PLACES AS ARE DETERMINED FROM TIME TO TIME (IN PARTICULAR BUT NOT EXCLUSIVELY FOR THOSE OF BENGALI AND OTHER ETHNIC ORIGIN) AS THE EXECUTIVE COMMITTEE SEES FIT IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) RELIEVING THOSE IN FINANCIAL NEED, HARDSHIP OR DISTRESS;(B) ADVANCING EDUCATION IN PARTICULAR THROUGH TRAINING AND PROVIDING EDUCATIONAL PROGRAMMES;(C) RELIEVING THE UNEMPLOYED;(D) PROTECTING AND PRESERVING HEALTH IN PARTICULAR THROUGH THE PROVISION OF AID AND ADVICE (INCLUDING ADVOCACY AND OTHER CENTRE-BASED PROGRAMMES);(E) ESTABLISHING AND MAINTAINING A YOUTH AND COMMUNITY CENTRE; AND(F) PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Providing facilities and services for the most disadvantaged members of the community.Serving as a meeting place for young people.Facilitating services for elderly and/or disabled members of the community.Providing leisure activities for those who need them.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** IN AND AROUND LUTON AND SUCH OTHER PLACES AS THE EXECUTIVE COMMITTEE DETERMINE FROM TIME TO TIME
- Luton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£642,242	£669,719	£1,282,647	16
2024-03-31	£939,223	£774,257	£1,310,124	18
2023-03-31	£752,985	£722,394	£1,145,159	21
2022-03-31	£689,822	£616,338	£1,108,896	17
2021-03-31	£596,365	£504,407	£1,029,851	15

Trustees

Name	Role	Appointed
MOHAMMED JAMIRUL ISLAM	Chair	
IRAK-UL KARIM CHOWDHURY		
MOTHAHIR MIAH		
Namira Tasreen		2024-10-14
Shahanara Begum		2024-10-14
TAHIR KHAN		

Accounts

REGISTERED CHARITY NUMBER: 1109719

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
BANGLADESH YOUTH LEAGUE (LUTON)**

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

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for the Year Ended 31 MARCH 2025**

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BANGLADESH YOUTH LEAGUE (LUTON)
REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 MARCH 2025

TRUSTEES

S Zaman (resigned 24.7.24)
M Ahmed (resigned 24.7.24)
G Y Chowdhury (resigned 24.7.24)
I K Chowdhury
A Haque (resigned 24.7.24)
T Khan
S Koyes (resigned 24.7.24)
M A Koyes (resigned 24.7.24)
M Miah
S Ahmed (resigned 24.7.24)
S Miah (resigned 24.7.24)
A Halim
S Begum (appointed 14.10.24)
N Tasreen (appointed 14.10.24)
M J Islam

PRINCIPAL ADDRESS

94 Leagrave Road
Luton
Bedfordshire
LU4 8HZ

**REGISTERED CHARITY
NUMBER**

1109719

INDEPENDENT EXAMINER

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Through a dedicated and professional system of youth and community development work, the organisation will seek to improve the quality of life of the community, alleviate poverty and promote good health through the provision of education and training, including social education programmes; advocacy; advice; information; outreach and centre based activities; and liaison with other similar service providers. In setting these aims the trustees have considered the Charity Commissions general guidance on public benefit.

Bangladeshi Youth League (Luton) (BYL) actively promotes equality, opportunities and diversity, being non-religious and non-political.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The following activities are taken part in as the Executive Committee sees fit to further such charitable purposes for the benefit of the community in and around Luton or such other places when required (in particular but not exclusively for those of Bengali and other ethnic origin):

- i. Relieving those in financial need, hardship or distress;
- ii. Advancing education, in particular, through training and providing educational programmes;
- iii. Relieving the unemployed;
- iv. Protecting and preserving health, in particular, through the provision of aid and advice (including advocacy and other centre-based programmes);
- v. Establishing and maintaining a youth and community centre; and
- vi. Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

The Bangladesh Youth League has continued its trajectory of success, despite challenges, thanks to our dedicated partners, funders, and the unwavering support of the community and service users.

One of our significant achievements includes securing funding from the Department for Digital, Culture, Media & Sport (DCMS) to enhance our facilities, enabling the development of a new multi-use games area (MUGA) and replacing the access lift. This has greatly improved accessibility and contributed to community engagement. Furthermore, the National Lottery's Cost of Living Fund has allowed us to expand our Keeping Warm and Healthy (kWH) initiative, which supports elderly residents by improving energy efficiency and reducing our carbon footprint through the installation of new equipment at the Centre for Youth & Community Development (CYCD) centre.

We have also been awarded some core funding from the BBC Children in Need (BBC) for three years and from Energise Luton, a program that benefits children on free school meals. In the health and wellbeing sector, we have rekindled our leadership role by securing funding for a consortium of seven organizations to address key health challenges in the community.

Our environmental efforts have also flourished, with the Greener Future Fund supporting the development of the CYCD garden, where we engage the community in growing herbs and promoting sustainability.

These milestones highlight the BYL's continued growth and impact across multiple sectors.

Public Benefit: The Trustees have read and understood the general guidance provided by the Charities Commission regarding a statement for the benefit of the Public.

The charity carries out a wide range of activities in the pursuit of its charitable aims. The trustees consider that these activities, detailed below, are provided for the Public Benefit of the wider Luton community.

Our core commitments are:

- **Community Focused** - driven by need, informed by dialogue
- **Inclusive** - accessible to all, without discrimination
- **Innovative** - embracing new ideas and approaches
- **Independent** - rooted in local voice and leadership
- **Inspirational** - leading by example and nurturing hope

Children's Early Years & Pre-School (Little Stars Pre-school):

- Supported **47 children** aged 2-4 with high-quality, personalised early years education.
- Achieved Ofsted "**Good**" rating on **March 2025** and accreditation from **Growing Healthy Families**.
- Introduced a **new curriculum** and enhanced facilities, including a **sensory room**.
- Strengthened **family engagement** through events and parental feedback integration.

Youth Engagement & Development (CYCD Youth Provision; Aged 10-17 years old):

- Engaged **120+ young people** in weekly youth clubs and targeted programmes, increasing attendance during peak periods.
- Delivered the **Youth Conference 2024** with **197 participants**, empowering youth voices on policy, education, mental health, and community cohesion.
- Promoted **skills development**, with 80% reporting improved teamwork, communication, and leadership; 65% inspired to pursue education, training, or volunteering.
- **32 young people** volunteered with CYCD Youth Provision expanding their knowledge, experience and skills.

Holiday Programme (6-10 years old - Rising Stars Holiday Project):

- Supported **180 children** during school holidays with sports, creative workshops, and team-building activities.
- Delivered **healthy meals**, addressing food insecurity while improving wellbeing.
- Enhanced **confidence, resilience, and social skills**.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Holiday Programme (10-18 years old - Youth Holiday & Engagement Programme):

- Provided **multi-activity programmes** for 10-18-year-olds, including sports, leadership, creative arts, and mentoring.
- Engaged **175 young people** during school holidays, increasing safe participation in structured activities.
- Developed **life skills, teamwork, and confidence**, reducing social isolation and promoting positive community engagement.

SEND Provision (6-24 years old - Access Disability Project):

- Supported 44 children and young people during term time and school holidays with sports, arts & craft, creative workshops, trip to various activity centre and team building activities.
- Provided total 10,511 short break hours through 111 weekly and 33 holiday sessions
- Enhanced **social skills, resilience, and confidence**.

Cultural & Language Education (Rongdhonu Bangla School):

- Engaged **22 children** in mother-tongue learning, enhancing cultural awareness, confidence, and academic performance.
- Strengthened **intergenerational and family connections** in Luton.

Health & Wellbeing for Older Adults (Bhandob Club):

- Provided **73 sessions** supporting physical health, social inclusion, and community participation for **50+ older adults**.
- Delivered culturally sensitive activities and health workshops, including the **first joint South Asian Older People's Festival**.
- Supported **South Asian Health & Wellbeing Consortium** made up of 7 groups.

Women's Empowerment:

- Engaged **95 women**, with **11 becoming active volunteers**, building leadership, digital, and employability skills.
- Delivered the **Own My Life programme**, supporting recovery from domestic abuse.
- Hosted **100+ participants** at cultural and empowerment events, strengthening social networks.

Employability, ESOL & Digital Skills Programme:

- Supported **90 learners** in ESOL, IT, and employability skills; reached **253 participants** through outreach events.
- Enabled **23 participants** to progress into employment or further education.
- Provided **critical support for 30 individuals** addressing urgent housing, health, and welfare needs.

Partnership Works:

- The Charity, in collaboration with Luton Rights, continues to offer its Welfare Advice sessions every Thursday, providing confidential guidance on welfare and various social security benefits. This initiative has successfully assisted a **total of 150 individuals**.
- The Charity has collaborated with Barnfield College to offer a diverse array of ESOL classes, **benefiting 150 economically inactive and unemployed adults** this year through these educational opportunities.

The Charity recognises the intricate challenges our communities are currently facing. In this critical moment, it is essential for us to unite our efforts to confront systemic injustice and inequality, paving the way for a more equitable and inclusive future. With a strong legacy of community-driven achievements, we are positioned to spearhead significant change.

Our ambition is to achieve financial stability while fostering social transformation, actively questioning the existing norms to enhance outcomes for everyone.

Our priorities have become more defined and targeted. By leveraging the lived experiences of our communities and our broad networks, we aim to drive systemic change at both regional and national levels. To achieve this, it is vital to secure core, unrestricted funding that enables long-term impact and fosters innovation.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

FINANCIAL REVIEW

Principal funding sources

Principal funding sources for each project can be found on the individual projects' financial statements and in the preceding report

Reserves policy

Unrestricted reserves are required to ensure that sufficient finance is available to adequately respond to the potential for a curtailment or cessation of operations in the event of a significant variation in funding. These reserves act as a safety net, allowing the organization to navigate unforeseen challenges without compromising its mission. Currently, the Charity maintains a six-month reserve to manage potential operational halts stemming from funding variations. This timeframe provides a temporary buffer, but the organization recognizes the need for a more robust financial strategy.

To enhance its financial stability and sustainability, the Charity is actively working to extend its unrestricted reserve period to one year. This proactive approach will ensure that the organization is better equipped to handle unexpected events and seize future opportunities, ultimately strengthening its long-term viability.

Additional reserves are required to provide for risks in relation to premises:

- Where cessation of operations would require a reassignment of the property and;
- Ongoing maintenance costs.

Wherever possible the trustees will designate funding to be used to develop projects where gaps in services exist. These services will be required to enable the fulfilment of one or more of our key objectives.

Review and results

The Trustees wish to report a net loss of £27,477 on operations within restricted and unrestricted funds for the year under review. This is represented by a surplus in the unrestricted general funds of £2,052, a surplus in the unrestricted designated funds of £674 and a loss in the restricted funds of £30,203. The unrestricted general reserves now stand at £483,668, designated reserves at £371,288, and restricted reserves at £427,691.

Details of the major items on the balance sheet can be found in the notes to the accounts. The fluctuations in debtors and creditors year on year are purely the result of timing of receipts and payments around the year end.

Stephen Mason has signified his willingness to continue in office as Independent Examiner and a resolution proposing re-appointment will be put to the forthcoming Annual General Meeting.

FUTURE DEVELOPMENTS

In the challenging times ahead, the Trustees of the Bangladesh Youth League are committed to sustaining the existing service provisions and developing new services to meet the changing needs of the local communities. The organisation is also aiming to become more self-financing and is developing a strategy to meet this objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing instrument is the constitution of the Bangladesh Youth League (Luton) which was adopted on 22 May 2005.

Recruitment and appointment of new trustees

New Trustees are nominated from members of BYL and elected at the AGM.

Organisational structure

Management is through an Executive Committee of Trustees up to a maximum of 19. Executive Committee meetings are held on a monthly basis. There is one standing sub-committee with a remit for Premises and Human Resources.

Other ad hoc sub-committees are set up to investigate and develop particular issues and to provide a written report and recommendations to the Executive Committee.

BANGLADESH YOUTH LEAGUE (LUTON)

**REPORT OF THE TRUSTEES
for the Year Ended 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees are introduced to the work of the Charity in three stages: by one-to-one discussions with the trustees reviewing the aims and purposes; by the provision of documents such as the business plan, minutes of meetings and reports which provide a background to current work and decisions; and the engagement with their fellow trustees. Trustees undertake a skills assessment to enable their involvement in areas of work where they will immediately add value and identify any areas they wish to develop but will require support or training.

Risk management

The trustees are responsible for ensuring that the charity has assessed the risks incurred in carrying on its business and makes appropriate policy provisions to ensure that appropriate action is undertaken. The trustees have undertaken an assessment of major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks including fraud and error.

Approved by order of the board of trustees on 12-11-2025 and signed on its behalf by:



.....
T Khan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BANGLADESH YOUTH LEAGUE (LUTON)**

Independent examiner's report to the trustees of Bangladesh Youth League (Luton)

I report to the charity trustees on my examination of the accounts of Bangladesh Youth League (Luton) (the Trust) for the year ended 31 March 2025

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

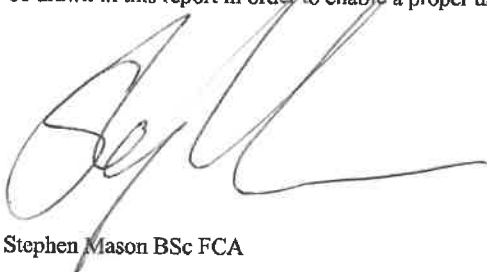
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.



Stephen Mason BSc FCA

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

Date: 18/11/2025

BANGLADESH YOUTH LEAGUE (LUTON)

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2025**

				2025	2024	
	Notes	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Charitable activities	4					
Bangladesh Youth League Centre for Youth and Community Development		5,724	-	194,603	200,327	370,080
Bangladesh After School Educational Support Service		81,902	-	35,324	117,226	205,611
Little Stars Pre-School		1,078	-	1,250	2,328	5,490
BYL Luncheon Clubs		1,117	-	162,429	163,546	159,022
Access Disability Project		-	-	4,775	4,775	2,500
Rising Stars Play Scheme		2,000	-	81,227	83,227	84,094
Luton Digital Skills and Employment Project		-	-	30,836	30,836	30,722
		-	-	-	-	49,248
Other trading activities	2	37	-	-	37	1,057
Investment income	3	37,164	-	-	37,164	29,553
Other income	5	2,775	-	1	2,776	1,847
Total		131,797	-	510,445	642,242	939,224
EXPENDITURE ON						
Investment management costs	6	7,447	-	-	7,447	8,466
Charitable activities	7					
Bangladesh Youth League Centre for Youth and Community Development		39,966	17,318	214,803	272,087	271,758
Bangladesh After School Educational Support Service		55,873	-	32,446	88,319	152,011
Little Stars Pre-School		-	-	3,136	3,136	2,755
BYL Luncheon Clubs		-	-	160,969	160,969	158,110
Access Disability Project		8,467	-	6,196	14,663	5,530
Rising Stars Play Scheme		-	-	90,236	90,236	96,861
Luton Digital Skills and Employment Project		-	-	32,862	32,862	28,444
		-	-	-	-	50,373
Total		111,753	17,318	540,648	669,719	774,258
NET INCOME/(EXPENDITURE)						
Transfers between funds	21	20,044 (17,992)	(17,318) 17,992	(30,203) -	(27,477) -	164,966 -
Net movement in funds		2,052	674	(30,203)	(27,477)	164,966
RECONCILIATION OF FUNDS						
Total funds brought forward		481,616	370,614	457,894	1,310,124	1,145,158

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2025**

				2025	2024
	Notes	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD		<u>483,668</u>	<u>371,284</u>	<u>427,691</u>	<u>1,282,647</u>
				<u>1,282,647</u>	<u>1,310,124</u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	958,451	988,599
Investment property	14	289,232	289,232
		<u>1,247,683</u>	<u>1,277,831</u>
CURRENT ASSETS			
Debtors	15	31,000	9,516
Cash at bank and in hand		303,253	380,483
		<u>334,253</u>	<u>389,999</u>
CREDITORS			
Amounts falling due within one year	16	(195,390)	(234,910)
NET CURRENT ASSETS		<u>138,863</u>	<u>155,089</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,386,546</u>	<u>1,432,920</u>
CREDITORS			
Amounts falling due after more than one year	17	(103,899)	(122,796)
NET ASSETS		<u>1,282,647</u>	<u>1,310,124</u>
FUNDS	21		
Unrestricted funds:			
General fund		483,670	481,616
Designated Fund - Property		371,287	370,614
		<u>854,957</u>	<u>852,230</u>
Restricted funds		<u>427,690</u>	<u>457,894</u>
TOTAL FUNDS		<u>1,282,647</u>	<u>1,310,124</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12-11-2025 and were signed on its behalf by:


T Khan - Trustee


I K Chowdhury - Trustee

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(42,950)	296,056
Interest paid		(7,447)	(8,466)
Net cash (used in)/provided by operating activities		<u>(50,397)</u>	<u>287,590</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,754)	(188,463)
Net cash used in investing activities		<u>(9,754)</u>	<u>(188,463)</u>
Cash flows from financing activities			
Loan repayments in year		(17,079)	(13,172)
Net cash used in financing activities		<u>(17,079)</u>	<u>(13,172)</u>
Change in cash and cash equivalents in the reporting period		<u>(77,230)</u>	85,955
Cash and cash equivalents at the beginning of the reporting period		<u>380,483</u>	<u>294,528</u>
Cash and cash equivalents at the end of the reporting period		<u><u>303,253</u></u>	<u><u>380,483</u></u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2025**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(27,477)	164,966
Adjustments for:		
Depreciation charges	39,902	40,830
Interest paid	7,447	8,466
(Increase)/decrease in debtors	(21,484)	58,894
(Decrease)/increase in creditors	(41,338)	22,900
Net cash (used in)/provided by operations	<u>(42,950)</u>	<u>296,056</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	380,483	(77,230)	303,253
	<u>380,483</u>	<u>(77,230)</u>	<u>303,253</u>
Debt			
Debts falling due within 1 year	(15,423)	(1,818)	(17,241)
Debts falling due after 1 year	(122,796)	18,897	(103,899)
	<u>(138,219)</u>	<u>17,079</u>	<u>(121,140)</u>
Total	<u>242,264</u>	<u>(60,151)</u>	<u>182,113</u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Bangladesh Youth League (Luton) meets the definition of a public benefit entity under FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£)

Preparation of the accounts on a going concern basis

The Trustees believe that the charity has adequate resources in place and has taken appropriate measures to appropriately manage any principal risks and uncertainties.

The trustees have considered all relevant matters and believe that the going concern basis continues to be appropriate when preparing these accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised in the income and expenditure accounts within other income when it is deemed to be receivable by the charity

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable activities costs comprise all direct expenditure and support costs attributed to the charitable projects. Support costs are allocated directly to the project to which they relate and as such no apportionment activities are used.

Governance costs

Governance costs comprises all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those costs relating to the statutory audit and legal fees.

Allocation and apportionment of costs

All costs are directly allocated to the activity to which they relate.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	• Straight line over 40 years
Fixtures and fittings	- 20% on cost

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Included within fixed assets is a freehold property which is used in part to further the charity's objectives and in part let out to commercial tenants.

Land is not depreciated.

Investment property

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in profit or loss.

The methods and significant assumptions used to ascertain the fair value at the balance sheet date and fair value movement included in the profit for the year are as follows:

Properties are valued using an open market valuation by the Board of Trustees.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds have arisen on the purchase of a new building. This fund can be used in accordance with the charitable objectives at the discretion of the trustees.

Financial instruments, cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Financial instruments are measured as fair value. In the case of unlisted investments they are valued at nominal value.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Cafe Income	37	1,057

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	<u>37,164</u>	<u>29,553</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Bangladesh Youth League £	Centre for Youth and Community Development £	Bangladesh After School Educational Support Service £	Little Stars Pre-School £
Management fees	-	39,359	-	-
Room letting	-	41,032	-	-
Grants	194,603	35,324	1,250	-
Nursery fees	-	-	-	162,429
Sundry	<u>5,724</u>	<u>1,511</u>	<u>1,078</u>	<u>1,117</u>
	<u>200,327</u>	<u>117,226</u>	<u>2,328</u>	<u>163,546</u>

	2025	2024
	£	£
BYL Luncheon Clubs £	-	-
Access Disability Project £	-	-
Rising Stars Play Scheme £	-	-
Total activities £	39,359	50,913
	41,032	52,206
	4,775	83,227
	30,836	350,015
	162,429	633,017
	9,430	159,022
	<u>11,609</u>	<u>11,609</u>
	<u>4,775</u>	<u>83,227</u>
	<u>30,836</u>	<u>602,265</u>
	<u>602,265</u>	<u>906,767</u>

5. OTHER INCOME

	2025	2024
	£	£
Bank interest	<u>2,776</u>	<u>1,847</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2025**

6. INVESTMENT MANAGEMENT COSTS

Investment management costs	2025	2024
	£	£
Interest payable and similar charges	<u>7,447</u>	<u>8,466</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Bangladesh Youth League	266,837	5,250	272,087
Centre for Youth and Community			
Development	88,319	-	88,319
Bangladesh After School Educational			
Support Service	3,136	-	3,136
Little Stars Pre-School	160,969	-	160,969
BYL Luncheon Clubs	14,663	-	14,663
Access Disability Project	90,236	-	90,236
Rising Stars Play Scheme	32,862	-	32,862
	<u>657,022</u>	<u>5,250</u>	<u>662,272</u>

8. SUPPORT COSTS

	Governance costs £
Bangladesh Youth League	<u>5,250</u>

9. INDEPENDENT EXAMINERS REMUNERATION

During the year, the independent examiner charged fees of £1,750 (2024: £1,750) for the independent examination of the financial statements and £3,500 (2024: £3,500) for non independent examination services.

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year trustees received remuneration or other benefits of £Nil (2024: £Nil).

There was an honorarium payment made to the Chairperson during the year of £1,666 (2024: £Nil).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2025**

11. STAFF COSTS

	2025	2024
Wages	290,290	305,805
Social security	20,391	17,101
Pensions	3,754	3,184
Freelance workers	71,918	57,874
Other staff costs	68,983	83,044
	<u>450,336</u>	<u>467,008</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Charitable activities	<u>16</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Bangladesh Youth League	3,230	-	366,850	370,080
Centre for Youth and Community				
Development	110,758	-	94,853	205,611
Bangladesh After School Educational Support				
Service	740	-	4,750	5,490
Little Stars Pre-School	-	-	159,022	159,022
BYL Luncheon Clubs	-	-	2,500	2,500
Access Disability Project	-	-	84,094	84,094
Rising Stars Play Scheme	-	-	30,722	30,722
Luton Digital Skills and Employment Project	-	-	49,248	49,248
Other trading activities	1,057	-	-	1,057
Investment income	29,553	-	-	29,553
Other income	1,845	-	2	1,847
Total	<u>147,183</u>	<u>-</u>	<u>792,041</u>	<u>939,224</u>
EXPENDITURE ON				
Investment management costs	-	-	8,466	8,466
Charitable activities				
Bangladesh Youth League	56,572	18,664	196,522	271,758
Centre for Youth and Community				
Development	63,154	-	88,857	152,011
Bangladesh After School Educational Support				
Service	-	-	2,755	2,755
Little Stars Pre-School	-	-	158,060	158,060
BYL Luncheon Clubs	-	-	5,530	5,530
Access Disability Project	10,450	-	86,411	96,861
Rising Stars Play Scheme	-	-	28,444	28,444
Luton Digital Skills and Employment Project	1,125	-	49,248	50,373

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2025

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
Total	<u>131,301</u>	<u>18,664</u>	<u>624,293</u>	<u>774,258</u>
NET INCOME/(EXPENDITURE)	15,882	(18,664)	167,748	164,966
Transfers between funds	<u>61,443</u>	<u>(61,443)</u>	-	-
Net movement in funds	<u>77,325</u>	<u>(80,107)</u>	<u>167,748</u>	<u>164,966</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>404,292</u>	<u>450,721</u>	<u>290,145</u>	<u>1,145,158</u>
TOTAL FUNDS CARRIED FORWARD	<u>481,617</u>	<u>370,614</u>	<u>457,893</u>	<u>1,310,124</u>

13. TANGIBLE FIXED ASSETS

	Freehold property, land and improvements £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2024	1,378,998	157,210	50,310	85,331	1,671,849
Additions	<u>5,291</u>	<u>1,026</u>	-	<u>3,437</u>	<u>9,754</u>
At 31 March 2025	<u>1,384,289</u>	<u>158,236</u>	<u>50,310</u>	<u>88,768</u>	<u>1,681,603</u>
DEPRECIATION					
At 1 April 2024	420,821	148,906	50,310	63,213	683,250
Charge for year	<u>27,685</u>	<u>3,206</u>	-	<u>9,011</u>	<u>39,902</u>
At 31 March 2025	<u>448,506</u>	<u>152,112</u>	<u>50,310</u>	<u>72,224</u>	<u>723,152</u>
NET BOOK VALUE					
At 31 March 2025	<u>935,783</u>	<u>6,124</u>	<u>-</u>	<u>16,544</u>	<u>958,451</u>
At 31 March 2024	<u>958,177</u>	<u>8,304</u>	<u>-</u>	<u>22,118</u>	<u>988,599</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2025**

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	
and 31 March 2025	289,232
NET BOOK VALUE	
At 31 March 2025	289,232
At 31 March 2024	289,232

There are no restrictions on the ability to realise investment property or on the remittance of income and proceeds of disposal, nor are there any contractual obligations for the purchase, construction, or development of investment property or for repairs, maintenance or enhancements.

Leasing Agreements

Minimum lease payments under non-cancellable operating leases are receivable as follows:

	2025	2024
	£	£
Within one year	27,150	17,400
Between one and five years	12,000	24,000
	39,150	41,400

Fair value at 31 March 2025 is represented by:

	£
Valuation in 2016	4,060
Valuation in 2017	5,700
Valuation in 2018	7,410
Valuation in 2019	7,632
Valuation in 2020	7,861
Valuation in 2021	8,097
Valuation in 2022	5,560
Valuation in 2023	5,672
Cost	227,240
	289,232

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Receivables	6,568	3,420
Other debtors	23,056	4,751
Prepayments and accrued income	1,376	1,345
	31,000	9,516

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2025**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 18)	17,241	15,423
Payables	33,416	42,448
Other creditors	42,730	50,640
Grants payable	1,590	1,590
Accruals and deferred income	100,413	124,809
	<u>195,390</u>	<u>234,910</u>

DEFERRED INCOME

	Grant Income £
Deferred Income brought forward at 1 April 2024	119,710
Incoming resources deferred in the current year	89,063
Amounts released from previous years	<u>(114,660)</u>
Deferred Income carried forward at 31 March 2025	<u>94,113</u>

Grant income is deferred as the charity is not entitled to the income until certain conditions are met.

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Bank loans (see note 18)	<u>103,899</u>	<u>122,796</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>17,241</u>	<u>15,423</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>103,899</u>	<u>111,228</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans > 5 years	-	11,568

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2025

19. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Bank loans	121,140	138,219

Land at 108 Leagrave Road is held as security over the mortgage.

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2025	2024
	£	£
Unrestricted fund	97,823	491,511
Unrestricted funds - Designated	289,232	-
Restricted fund	274,766	914
Total funds	(178,151)	(17,239)
Fixed assets	-	(103,899)
Investments	483,670	371,287
Current assets	427,690	1,282,647
Current liabilities	1,282,647	1,310,124
Long term liabilities	1,282,647	1,310,124

21. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	481,616	20,046	(17,992)	483,670
Designated Fund - Property	370,614	(17,319)	17,992	371,287
	852,230	2,727	-	854,957
Restricted funds				
Restricted fund	457,894	(30,204)	-	427,690
TOTAL FUNDS	1,310,124	(27,477)	-	1,282,647

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	131,797	(111,751)	20,046
Designated Fund - Property	-	(17,319)	(17,319)
	131,797	(129,070)	2,727
Restricted funds			
Restricted fund	510,445	(540,649)	(30,204)
TOTAL FUNDS	642,242	(669,719)	(27,477)

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2025

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	404,292	15,881	61,443	481,616
Designated Fund - Property	450,721	(18,664)	(61,443)	370,614
	855,013	(2,783)	-	852,230
Restricted funds				
Restricted fund	290,145	167,749	-	457,894
TOTAL FUNDS	<u>1,145,158</u>	<u>164,966</u>	<u>-</u>	<u>1,310,124</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,183	(131,302)	15,881
Designated Fund - Property	-	(18,664)	(18,664)
	147,183	(149,966)	(2,783)
Restricted funds			
Restricted fund	792,041	(624,292)	167,749
TOTAL FUNDS	<u>939,224</u>	<u>(774,258)</u>	<u>164,966</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	404,292	35,927	43,451	483,670
Designated Fund - Property	450,721	(35,983)	(43,451)	371,287
	855,013	(56)	-	854,957
Restricted funds				
Restricted fund	290,145	137,545	-	427,690
TOTAL FUNDS	<u>1,145,158</u>	<u>137,489</u>	<u>-</u>	<u>1,282,647</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2025**

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	278,980	(243,053)	35,927
Designated Fund - Property	-	(35,983)	(35,983)
	<u>278,980</u>	<u>(279,036)</u>	<u>(56)</u>
Restricted funds			
Restricted fund	1,302,486	(1,164,941)	137,545
	<u>1,302,486</u>	<u>(1,164,941)</u>	<u>137,545</u>
TOTAL FUNDS	<u>1,581,466</u>	<u>(1,443,977)</u>	<u>137,489</u>

Restricted fund	Project	Balance at 31 March 2025 (£)	Remarks
National Lottery Community Fund	BYL	53,587	The restricted fund relates to refurbishment works in 2022. The items will be released to SOFA as the assets is depreciated.
Bedfordshire & Luton Community Foundation (Knife Crime) Flood Fund Raise	BYL/CYCD	3,000	The restricted underspend will be spent during 2025-2026 financial year.
Luton Borough Council	BASESS	5,207	The restricted underspend will be spent during 2025-2026 financial year.
Autism Bedfordshire	ADP	38,865	This reserve includes capital expenditure of which has been spent in year 2014-15 and 2013-14. The items will be released to SOFA as the assets is depreciated.
Nursery Education Funding (NEF) / Two Year Funding	Little Stars Pre-school	115,587	This reserve also includes £4,566 which has already spent on Building works in year 2014-2015 and £107,033 was spent on capital items in year 2013-14. This will be released to SOFA as the asset is depreciated.
Active Luton	Rising Stars	11,692	The underspent will be spent during 2025-2026 financial year.
Cost of Living Grants - National Lottery Community Fund	CYCD	5,875	This reserve includes capital expenditure of £6,119 spent in year 2023-24. This will be released to SOFA as the asset is depreciated.
DCMS Youth Investment fund	BYL	31,346	This was spent on capital item in year 2021-22. This will be released to SOFA as the asset is depreciated.
Youth Investment Fund (YIF)	BYL	158,400	This was spent on capital item in year 2023-24. This will be released to SOFA as the asset is depreciated.
		<u>427,690</u>	

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2025**

21. MOVEMENT IN FUNDS - continued

Transfers between funds

A transfer has been made between general and designated funds to reflect the value of the property designated, less the value of the mortgage left to pay.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 nor for the year ended 31 March 2024.

23. ULTIMATE CONTROLLING PARTY

The charity is jointly controlled by the Executive Committee of Trustees.

24. RESTRICTED GRANTS RECEIVED

Restricted Fund	Project	Income 2025 £
National Lottery Community Fund	BYL	80,075
Steel Charitable Trust	BYL	15,075
BBC CIN	BYL/CYCD	15,000
Garfield Weston Foundation	BYL/CYCD	8,333
Baily Thomas Charitable Fund	BYL	2,000
Awards for All	BYL	4,999
Bedfordshire & Luton Community Foundation (Health & Wellbeing and Green Project)	BYL	18,445
Bedfordshire & Luton Community Foundation (Knife Crime)	BYL/CYCD	5,000
Henry Smith Charity	BYL	69,900
Tesco Groundwork Grants	BYL	1,125
ACE Lottery	BYL	2,985
Luton Adult Education	CYCD	6,241
Bedfordshire PCC	CYCD	750
Luton Borough Council	BASESS	1,250
The Connolly Foundation	LUNCHEON	2,900
Bedfordshire & Luton Community Foundation	LUNCHEON	1,875
Wixamtree Trust	ADP	6,667
Autism Bedfordshire	ADP	63,844
Active Luton (Energise Luton)	ADP	10,716
Nursery Education Funding (NEF) / Two Year Funding	Little Stars Pre-school	162,429
Active Luton	Rising Stars	30,836
		510,445

BANGLADESH YOUTH LEAGUE (LUTON)

England & Wales - Charity number 1109719

Accounts

REGISTERED CHARITY NUMBER: 1109719

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
BANGLADESH YOUTH LEAGUE (LUTON)**

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

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for the Year Ended 31 MARCH 2024**

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BANGLADESH YOUTH LEAGUE (LUTON)
REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 MARCH 2024

TRUSTEES

S Zaman (resigned 24.7.24)
M Ahmed (resigned 24.7.24)
G Y Chowdhury (resigned 24.7.24)
I K Chowdhury
A Haque (appointed 1.4.23) (resigned 24.7.24)
T Khan
J Islam (resigned 24.7.24)
S Koyes (resigned 24.7.24)
M A Koyes (resigned 24.7.24)
M Miah
S Ahmed (resigned 24.7.24)
S Miah (resigned 24.7.24)
A Halim
S Begum (appointed 14.10.24)
N Tasreen (appointed 14.10.24)
M J Islam (appointed 24.7.24)

PRINCIPAL ADDRESS

94 Leagrave Road
Luton
Bedfordshire
LU4 8HZ

**REGISTERED CHARITY
NUMBER**

1109719

INDEPENDENT EXAMINER

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Through a dedicated and professional system of youth and community development work, the organisation will seek to improve the quality of life of the community, alleviate poverty and promote good health through the provision of education and training, including social education programmes; advocacy; advice; information; outreach and centre based activities; and liaison with other similar service providers. In setting these aims the trustees have considered the Charity Commissions general guidance on public benefit.

Bangladeshi Youth League (Luton) (BYL) actively promotes equality, opportunities and diversity, being non-religious and non-political.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The following activities are taken part in as the Executive Committee sees fit to further such charitable purposes for the benefit of the community in and around Luton or such other places when required (in particular but not exclusively for those of Bengali and other ethnic origin):

- i. Relieving those in financial need, hardship or distress;
- ii. Advancing education, in particular, through training and providing educational programmes;
- iii. Relieving the unemployed;
- iv. Protecting and preserving health, in particular, through the provision of aid and advice (including advocacy and other centre-based programmes);
- v. Establishing and maintaining a youth and community centre; and
- vi. Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The Bangladesh Youth League has continued its trajectory of success, despite challenges, thanks to our dedicated partners, funders, and the unwavering support of the community and service users.

One of our significant achievements includes securing funding from the Department for Digital, Culture, Media & Sport (DCMS) to enhance our facilities, enabling the development of a new multi-use games area (MUGA) and replacing the access lift. This has greatly improved accessibility and contributed to community engagement. Furthermore, the National Lottery's Cost of Living Fund has allowed us to expand our Keeping Warm and Healthy (kWH) initiative, which supports elderly residents by improving energy efficiency and reducing our carbon footprint through the installation of new equipment at the Centre for Youth & Community Development (CYCD) centre.

We have also been awarded some core funding from the BBC Children in Need (BBC) for three years and from Energise Luton, a program that benefits children on free school meals. In the health and wellbeing sector, we have rekindled our leadership role by securing funding for a consortium of seven organizations to address key health challenges in the community.

Our environmental efforts have also flourished, with the Greener Future Fund supporting the development of the CYCD garden, where we engage the community in growing herbs and promoting sustainability.

These milestones highlight the BYL's continued growth and impact across multiple sectors.

Public Benefit: The Trustees have read and understood the general guidance provided by the Charities Commission regarding a statement for the benefit of the Public.

The charity carries out a wide range of activities in the pursuit of its charitable aims. The trustees consider that these activities, detailed below, are provided for the Public Benefit of the wider Luton community.

Little Stars Pre-school: Our pre-school provides two free sessions per day (Monday - Friday; 1.5 hours per session) during the school term for children aged between 1 to 4 years old. Our Pre-school was graded 'Good' by an OFSTED inspection in November 2018. Our pre-school follows a tailored, foundation stage curriculum to provide support for the children, encouraging them to become independent, self-motivated and reflective learners by fostering wonder, curiosity, concentration, persistence and a pleasure in achievement. A total of 60 children have benefitted from the pre-school each term during 2023-2024.

Rongdhonu Bangla School: Each Saturday during school term-time, a mother tongue school is supported and supervised by qualified tutors. 20 children, aged between 5 to 11 years, attended the school to learn the Bengali language and gain knowledge about the Bengali culture & heritage and a total of 1,140 teaching hours were provided during the year 2023-2024.

Access Disability Project (ADP): ADP is a partnership project led by Autism Bedfordshire and funded via Bedfordshire Luton Community Foundation from Luton Rising. A total of 45 young people aged between 6 - 30 years old with disabilities and Special Educational Needs (mostly from Pakistani, Kashmiri, Bangladeshi & other communities) benefit from this project through various activities during week days and all school holidays. A total 143 support sessions and 11,089 Short Break Hours provided during the year 2023-2024.

Youth Provision: The Charity provided a programme of activities, including a mixture of non-accredited learning opportunities, such as issue-based workshops, physical & mental health improvement activities, life-skills training sessions, study support sessions, trips to various outdoor Centre/Places and employment support for young people aged 10 - 18 years old. A total of 687 young people have benefitted from this during the year 2023-2024.

Health & Wellbeing Club: The Health & Wellbeing Club continues to progress well and over 320 people aged 50+ have engaged with this through fitness, information, workshops, health-checks, outings and healthy eating sessions. The clubs which includes a healthy lunch, run Mondays to Wednesday at the CYCD Centre. We are proud to work in partnership with a group of 7 South Asian Health & Wellbeing Clubs.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Welfare Advice Surgery: The Charity ran welfare advice sessions on every Thursday (in partnership with Luton Rights) to provide confidential advice on welfare and other social security benefits. A total of 150 people have benefited from the advice surgery during the year.

Supporting women at risk of domestic abuse, mental health & well-being:

During the year, having identified a key issue of local women being at risk from domestic abuse and mental health issues, the Charity set up a women's support service with a help-line and when permitted to do so, face-to-face support. A total of 175 women have benefited from this project.

Rising Stars Holidays Play-scheme for Free School Meal (FSM) Children: A holiday play scheme for FSM children aged 6 to 11 years old took place, with support from Active Luton. Working in partnership with local primary schools, a total of 180 children have been benefited from the project through a wide range of indoor & outdoor activities during Easter, Summer and Christmas school holidays in 2023.

Employment & Training Project: Funding was secured in October 2023 for a 3 year project to support local people to gain IT skills, ESOL skills and employability skills. A total of 78 participants who were unemployed and/or economically inactive have benefitted from this project during the year 2023-2024. As a result of this Project, all participants have gained basic skills, 12 unemployed participants gained employment and 45 inactive participants have gained employment and/or are actively searching for job through the Universal Job Match.

Training Courses: Barnfield College run various ESOL (entry level 1, 2 and 3) at our CYCD Centre. A total of 125 learners from different ethnic backgrounds have been attended the courses and spent over 2,500 guided learning hours with qualified tutors.

Hall, Rooms & Minibus: Our hall, minibus and rooms were available for use by local groups and organisations. Our minibus is available for hire by charities, clubs and non-profit making organisations which have Section 19 Small Bus Permits.

FINANCIAL REVIEW

Principal funding sources

Principal funding sources for each project can be found on the individual projects' financial statements and in the preceding report.

Reserves policy

Unrestricted reserves are required to ensure that sufficient finance is available to adequately respond to the potential for a curtailment or cessation of operations in the event of a significant variation in funding. A one year period is considered appropriate to manage this process.

Additional reserves are required to provide for risks in relation to premises:

- Where cessation of operations would require a reassignment of the property and;
- Ongoing maintenance costs.

Wherever possible the trustees will designate funding to be used to develop projects where gaps in services exist. These services will be required to enable the fulfilment of one or more of our key objectives.

Review and results

The Trustees wish to report a net gain of £164,966 on operations within restricted and unrestricted funds for the year under review. This is represented by a surplus in the unrestricted general funds of £15,882, a deficit in the unrestricted designated funds of £18,664, and a gain in the restricted funds of £167,748. The unrestricted general reserves now stand at £481,617, designated reserves at £370,614, and restricted reserves at £457,893.

Details of the major items on the balance sheet can be found in the notes to the accounts. The fluctuations in debtors and creditors year on year are purely the result of timing of receipts and payments around the year end.

Stephen Mason has signified his willingness to continue in office as Independent Examiner and a resolution proposing re-appointment will be put to the forthcoming Annual General Meeting.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2024

FUTURE DEVELOPMENTS

In the challenging times ahead, the Trustees of the Bangladesh Youth League are committed to sustaining the existing service provisions and developing new services to meet the changing needs of the local communities. The organisation is also aiming to become more self-financing and is developing a strategy to meet this objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing instrument is the constitution of the Bangladesh Youth League (Luton) which was adopted on 22 May 2005.

Recruitment and appointment of new trustees

New Trustees are nominated from members of BYL and elected at the AGM.

Organisational structure

Management is through an Executive Committee of Trustees up to a maximum of 19. Executive Committee meetings are held on a monthly basis. There is one standing sub-committee with a remit for Premises and Human Resources.

Other ad hoc sub-committees are set up to investigate and develop particular issues and to provide a written report and recommendations to the Executive Committee.

Induction and training of new trustees

Trustees are introduced to the work of the Charity in three stages: by one-to-one discussions with the trustees reviewing the aims and purposes; by the provision of documents such as the business plan, minutes of meetings and reports which provide a background to current work and decisions; and the engagement with their fellow trustees. Trustees undertake a skills assessment to enable their involvement in areas of work where they will immediately add value and identify any areas they wish to develop but will require support or training.

Risk management

The trustees are responsible for ensuring that the charity has assessed the risks incurred in carrying on its business and makes appropriate policy provisions to ensure that appropriate action is undertaken. The trustees have undertaken an assessment of major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks including fraud and error.

Approved by order of the board of trustees on 27/12/2024 and signed on its behalf by:



T Khan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BANGLADESH YOUTH LEAGUE (LUTON)**

Independent examiner's report to the trustees of Bangladesh Youth League (Luton)

I report to the charity trustees on my examination of the accounts of Bangladesh Youth League (Luton) (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.



Stephen Mason BSC FCA

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

Date: 29/01/2025

BANGLADESH YOUTH LEAGUE (LUTON)

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2024**

				2024	2023
	Notes	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Bangladesh Youth League		3,230	-	366,850	370,080
Centre for Youth and Community Development		110,758	-	94,853	205,611
Bangladesh After School Educational Support Service		740	-	4,750	5,490
Little Stars Pre-School		-	-	159,022	159,022
BYL Luncheon Clubs		-	-	2,500	2,500
Access Disability Project		-	-	84,094	84,094
Rising Stars Play Scheme		-	-	30,722	30,722
BBO Support into Employment		-	-	-	-
Luton Digital Skills and Employment Project		-	-	49,248	49,248
Other trading activities	2	1,057	-	-	1,057
Investment income	3	29,553	-	-	29,553
Other income	5	1,846	-	-	1,846
Total		147,184	-	792,039	939,223
EXPENDITURE ON					
Investment management costs	6	1	-	8,464	8,465
Charitable activities	7				
Bangladesh Youth League		56,572	18,664	196,522	271,758
Centre for Youth and Community Development		63,154	-	88,857	152,011
Bangladesh After School Educational Support Service		-	-	2,755	2,755
Little Stars Pre-School		-	-	158,060	158,060
BYL Luncheon Clubs		-	-	5,530	5,530
Access Disability Project		10,450	-	86,411	96,861
Rising Stars Play Scheme		-	-	28,444	28,444
BBO Support into Employment		-	-	-	-
Luton Digital Skills and Employment Project		1,125	-	49,248	50,373
Total		131,302	18,664	624,291	774,257
Net gains on investments		-	-	-	-
NET INCOME/(EXPENDITURE)		15,882	(18,664)	167,748	164,966
Transfers between funds	21	61,443	(61,443)	-	-
Net movement in funds		77,325	(80,107)	167,748	164,966

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2024**

				2024	2023	
	Notes	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £	Total funds £
RECONCILIATION OF FUNDS						
Total funds brought forward		404,292	450,721	290,145	1,145,158	1,108,896
TOTAL FUNDS CARRIED FORWARD		481,617	370,614	457,893	1,310,124	1,145,158

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**BALANCE SHEET
31 MARCH 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	988,599	840,966
Investment property	14	289,232	289,232
		<u>1,277,831</u>	<u>1,130,198</u>
CURRENT ASSETS			
Debtors	15	9,516	68,410
Cash at bank and in hand		380,483	294,528
		<u>389,999</u>	<u>362,938</u>
CREDITORS			
Amounts falling due within one year	16	(234,910)	(210,986)
NET CURRENT ASSETS		<u>155,089</u>	<u>151,952</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,432,920</u>	<u>1,282,150</u>
CREDITORS			
Amounts falling due after more than one year	17	(122,796)	(136,992)
NET ASSETS		<u>1,310,124</u>	<u>1,145,158</u>
FUNDS	21		
Unrestricted funds:			
General fund		481,616	404,292
Designated Fund - Property		370,614	450,721
		<u>852,230</u>	<u>855,013</u>
Restricted funds		<u>457,894</u>	<u>290,145</u>
TOTAL FUNDS		<u>1,310,124</u>	<u>1,145,158</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/12/2024 and were signed on its behalf by:



.....
T Khan - Trustee



.....
I K Chowdhury - Trustee

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	296,055	155,749
Interest paid		(8,465)	(6,270)
Net cash provided by operating activities		<u>287,590</u>	<u>149,479</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(188,463)	(68,191)
Net cash used in investing activities		<u>(188,463)</u>	<u>(68,191)</u>
Cash flows from financing activities			
Loan repayments in year		(13,172)	(14,399)
Net cash used in financing activities		<u>(13,172)</u>	<u>(14,399)</u>
Change in cash and cash equivalents in the reporting period		<u>85,955</u>	<u>66,889</u>
Cash and cash equivalents at the beginning of the reporting period		<u>294,528</u>	<u>227,639</u>
Cash and cash equivalents at the end of the reporting period		<u><u>380,483</u></u>	<u><u>294,528</u></u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	2024	2023	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	164,966	36,262	
Adjustments for:			
Depreciation charges	40,830	34,617	
Losses on investments	-	(5,671)	
Interest paid	8,465	6,270	
Decrease/(increase) in debtors	58,894	(11,786)	
Increase in creditors	22,900	96,057	
Net cash provided by operations	<u>296,055</u>	<u>155,749</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	294,528	85,955	380,483
	<u>294,528</u>	<u>85,955</u>	<u>380,483</u>
Debt			
Debts falling due within 1 year	(14,399)	(1,024)	(15,423)
Debts falling due after 1 year	(136,992)	14,196	(122,796)
	<u>(151,391)</u>	<u>13,172</u>	<u>(138,219)</u>
Total	<u>143,137</u>	<u>99,127</u>	<u>242,264</u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Bangladesh Youth League (Luton) meets the definition of a public benefit entity under FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£)

Preparation of the accounts on a going concern basis

The Trustees believe that the charity has adequate resources in place and has taken appropriate measures to appropriately manage any principal risks and uncertainties.

The trustees have considered all relevant matters and believe that the going concern basis continues to be appropriate when preparing these accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised in the income and expenditure accounts within other income when it is deemed to be receivable by the charity

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable activities costs comprise all direct expenditure and support costs attributed to the charitable projects. Support costs are allocated directly to the project to which they relate and as such no apportionment activities are used.

Governance costs

Governance costs comprises all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those costs relating to the statutory audit and legal fees.

Allocation and apportionment of costs

All costs are directly allocated to the activity to which they relate.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 40 years
Fixtures and fittings	- 20% on cost

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Included within fixed assets is a freehold property which is used in part to further the charity's objectives and in part let out to commercial tenants.

Land is not depreciated.

Investment property

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in profit or loss.

The methods and significant assumptions used to ascertain the fair value at the balance sheet date and fair value movement included in the profit for the year are as follows:

Properties are valued using an open market valuation by the Board of Trustees.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds have arisen on the purchase of a new building. This fund can be used in accordance with the charitable objectives at the discretion of the trustees.

Financial instruments, cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Financial instruments are measured as fair value. In the case of unlisted investments they are valued at nominal value.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Cafe Income	1,057	-
	<u>1,057</u>	<u>-</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	<u>29,553</u>	<u>21,882</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Bangladesh Youth League £	Centre for Youth and Community Development £	Bangladesh After School Educational Support Service £	Little Stars Pre-School £	BYL Luncheon Clubs £
Management fees	-	50,913	-	-	-
Room letting	-	52,206	-	-	-
Grants	366,850	94,853	4,750	-	2,500
Nursery fees	-	-	-	159,022	-
Sundry	3,230	7,639	740	-	-
	<u>370,080</u>	<u>205,611</u>	<u>5,490</u>	<u>159,022</u>	<u>2,500</u>
				2024	2023
	Access Disability Project £	Rising Stars Play Scheme £	Luton Digital Skills and Employment Project £	Total activities £	Total activities £
Management fees	-	-	-	50,913	9,185
Room letting	-	-	-	52,206	21,690
Grants	84,094	30,722	49,248	633,017	548,369
Nursery fees	-	-	-	159,022	149,799
Sundry	-	-	-	11,609	1,762
	<u>84,094</u>	<u>30,722</u>	<u>49,248</u>	<u>906,767</u>	<u>730,805</u>

5. OTHER INCOME

	2024	2023
	£	£
Bank interest	<u>1,846</u>	<u>298</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2024

6. INVESTMENT MANAGEMENT COSTS

Investment management costs

	2024	2023
	£	£
Interest payable and similar charges	8,465	6,270

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Bangladesh Youth League Centre for Youth and Community Development	266,508	5,250	271,758
Bangladesh After School Educational Support Service	152,011	-	152,011
Little Stars Pre-School	2,755	-	2,755
BYL Luncheon Clubs	158,060	-	158,060
Access Disability Project	5,530	-	5,530
Rising Stars Play Scheme	96,861	-	96,861
Luton Digital Skills and Employment Project	28,444	-	28,444
	50,373	-	50,373
	760,542	5,250	765,792

8. SUPPORT COSTS

	Governance costs £
Bangladesh Youth League	5,250

9. INDEPENDENT EXAMINERS REMUNERATION

During the year, the independent examiner charged fees of £1,750 (2023: £1,215) for the independent examination of the financial statements and £3,500 (2023: £2,945) for non independent examination service

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024**

11. STAFF COSTS

	2024	2023
Wages	305,805	306,436
Social security	17,101	18,325
Pensions	3,184	11,047
Other staff costs	83,044	81,697
	<u>409,134</u>	<u>305,967</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Charitable activities	<u>18</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Bangladesh Youth League	-	-	293,037	293,037
Centre for Youth and Community Development	31,927	-	8,688	40,615
Bangladesh After School Educational Support Service	710	-	5,000	5,710
Little Stars Pre-School	6,877	-	142,922	149,799
Access Disability Project	-	-	77,681	77,681
Rising Stars Play Scheme	-	-	28,976	28,976
BBO Support into Employment	-	-	15,516	15,516
Luton Digital Skills and Employment Project	-	-	119,471	119,471
Investment income	21,882	-	-	21,882
Other income	298	-	-	298
Total	<u>61,694</u>	<u>-</u>	<u>691,291</u>	<u>752,985</u>
EXPENDITURE ON				
Investment management costs	1	(1)	6,270	6,270
Charitable activities				
Bangladesh Youth League	12,431	17,541	232,917	262,889
Centre for Youth and Community Development	58,908	-	8,688	67,596
Bangladesh After School Educational Support Service	-	-	2,033	2,033
Little Stars Pre-School	-	-	146,999	146,999
BYL Luncheon Clubs	1,309	-	-	1,309
Access Disability Project	-	-	74,817	74,817
Rising Stars Play Scheme	-	-	25,467	25,467
BBO Support into Employment	-	-	15,516	15,516
Luton Digital Skills and Employment Project	28	-	119,470	119,498

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
Total	<u>72,677</u>	<u>17,540</u>	<u>632,177</u>	<u>722,394</u>
Net gains on investments	<u>5,671</u>	<u>-</u>	<u>-</u>	<u>5,671</u>
NET INCOME/(EXPENDITURE)	<u>(5,312)</u>	<u>(17,540)</u>	<u>59,114</u>	<u>36,262</u>
Transfers between funds	<u>283,561</u>	<u>(283,561)</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>278,249</u>	<u>(301,101)</u>	<u>59,114</u>	<u>36,262</u>
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>126,043</u>	<u>751,822</u>	<u>231,031</u>	<u>1,108,896</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>404,292</u></u>	<u><u>450,721</u></u>	<u><u>290,145</u></u>	<u><u>1,145,158</u></u>

13. TANGIBLE FIXED ASSETS

	Freehold property, land and improvements £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023	1,207,073	155,044	50,310	70,959	1,483,386
Additions	<u>171,925</u>	<u>2,166</u>	<u>-</u>	<u>14,372</u>	<u>188,463</u>
At 31 March 2024	<u>1,378,998</u>	<u>157,210</u>	<u>50,310</u>	<u>85,331</u>	<u>1,671,849</u>
DEPRECIATION					
At 1 April 2023	393,240	145,403	50,310	53,467	642,420
Charge for year	<u>27,581</u>	<u>3,503</u>	<u>-</u>	<u>9,746</u>	<u>40,830</u>
At 31 March 2024	<u>420,821</u>	<u>148,906</u>	<u>50,310</u>	<u>63,213</u>	<u>683,250</u>
NET BOOK VALUE					
At 31 March 2024	<u>958,177</u>	<u>8,304</u>	<u>-</u>	<u>22,118</u>	<u>988,599</u>
At 31 March 2023	<u>813,833</u>	<u>9,641</u>	<u>-</u>	<u>17,492</u>	<u>840,966</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2024**

14. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2023	
and 31 March 2024	<u>289,232</u>
NET BOOK VALUE	
At 31 March 2024	<u>289,232</u>
At 31 March 2023	<u>289,232</u>

There are no restrictions on the ability to realise investment property or on the remittance of income and proceeds of disposal, nor are there any contractual obligations for the purchase, construction, or development of investment property or for repairs, maintenance or enhancements.

Leasing Agreements

Minimum lease payments under non-cancellable operating leases are receivable as follows:

	2024	2023
	£	£
Within one year	17,400	23,000
Between one and five years	24,000	36,000
	<u>41,400</u>	<u>59,000</u>

Fair value at 31 March 2024 is represented by:

	£
Valuation in 2023	<u>289,232</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Receivables	3,420	26,826
Other debtors	4,751	40,289
Prepayments and accrued income	1,345	1,295
	<u>9,516</u>	<u>68,410</u>

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 18)	15,423	14,399
Payables	42,448	42,751
Other creditors	50,640	21,566
Grants payable	1,590	1,590
Accruals and deferred income	124,809	130,680
	<u>234,910</u>	<u>210,986</u>

DEFERRED INCOME

	Grant Income £
Deferred Income brought forward at 1 April 2023	125,821
Incoming resources deferred in the current year	114,660
Amounts released from previous years	<u>(124,821)</u>
Deferred Income carried forward at 31 March 2024	<u>115,660</u>

Grant income is deferred as the charity is not entitled to the income until certain conditions are met.

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 18)	<u>122,796</u>	<u>136,992</u>

18. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>15,423</u>	<u>14,399</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>111,228</u>	<u>88,669</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans > 5 years	11,568	48,323

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024**

19. SECURED DEBTS

The following secured debts are included within creditors:

	2024 £	2023 £
Bank loans	<u>138,219</u>	<u>151,391</u>

Land at 108 Leagrave Road is held as security over the mortgage.

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS				2024	2023
	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £	Total funds £
Fixed assets	99,215	508,833	380,551	988,599	840,966
Investments	289,232	-	-	289,232	289,232
Current assets	312,655	-	77,344	389,999	362,938
Current liabilities	(219,486)	(15,423)	(1)	(234,910)	(210,986)
Long term liabilities	-	(122,796)	-	(122,796)	(136,992)
	<u>481,616</u>	<u>370,614</u>	<u>457,894</u>	<u>1,310,124</u>	<u>1,145,158</u>

21. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	404,292	15,881	61,443	481,616
Designated Fund - Property	450,721	(18,664)	(61,443)	370,614
	<u>855,013</u>	<u>(2,783)</u>	<u>-</u>	<u>852,230</u>
Restricted funds				
Restricted fund	290,145	167,749	-	457,894
	<u>290,145</u>	<u>167,749</u>	<u>-</u>	<u>457,894</u>
TOTAL FUNDS	<u>1,145,158</u>	<u>164,966</u>	<u>-</u>	<u>1,310,124</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,184	(131,303)	15,881
Designated Fund - Property	-	(18,664)	(18,664)
	<u>147,184</u>	<u>(149,967)</u>	<u>(2,783)</u>
Restricted funds			
Restricted fund	792,039	(624,290)	167,749
	<u>792,039</u>	<u>(624,290)</u>	<u>167,749</u>
TOTAL FUNDS	<u>939,223</u>	<u>(774,257)</u>	<u>164,966</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	126,043	(5,312)	283,561	404,292
Designated Fund - Property	751,822	(17,540)	(283,561)	450,721
	<u>877,865</u>	<u>(22,852)</u>	<u>-</u>	<u>855,013</u>
Restricted funds				
Restricted fund	231,031	59,114	-	290,145
	<u>231,031</u>	<u>59,114</u>	<u>-</u>	<u>290,145</u>
TOTAL FUNDS	<u>1,108,896</u>	<u>36,262</u>	<u>-</u>	<u>1,145,158</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	61,694	(72,677)	5,671	(5,312)
Designated Fund - Property	-	(17,540)	-	(17,540)
	<u>61,694</u>	<u>(90,217)</u>	<u>5,671</u>	<u>(22,852)</u>
Restricted funds				
Restricted fund	691,291	(632,177)	-	59,114
	<u>691,291</u>	<u>(632,177)</u>	<u>-</u>	<u>59,114</u>
TOTAL FUNDS	<u>752,985</u>	<u>(722,394)</u>	<u>5,671</u>	<u>36,262</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	126,043	10,569	345,004	481,616
Designated Fund - Property	751,822	(36,204)	(345,004)	370,614
	<u>877,865</u>	<u>(25,635)</u>	<u>-</u>	<u>852,230</u>
Restricted funds				
Restricted fund	231,031	226,863	-	457,894
	<u>231,031</u>	<u>226,863</u>	<u>-</u>	<u>457,894</u>
TOTAL FUNDS	<u>1,108,896</u>	<u>201,228</u>	<u>-</u>	<u>1,310,124</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	208,878	(203,980)	5,671	10,569
Designated Fund - Property	-	(36,204)	-	(36,204)
	<u>208,878</u>	<u>(240,184)</u>	<u>5,671</u>	<u>(25,635)</u>
Restricted funds				
Restricted fund	1,483,330	(1,256,467)	-	226,863
	<u>1,483,330</u>	<u>(1,256,467)</u>	<u>-</u>	<u>226,863</u>
TOTAL FUNDS	<u>1,692,208</u>	<u>(1,496,651)</u>	<u>5,671</u>	<u>201,228</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2024

21. MOVEMENT IN FUNDS - continued

Restricted fund	Project	Balance at 31 March 2024 (£)	Remarks
National Lottery Community Fund	BYL	55,800	This reserve includes capital expenditure of £60,000, which was spent in the year 2022-23. This will be released to SOFA as the assets are depreciated.
Cost of Living Grants - National Lottery Community Fund	CYCD	5,997	This reserve includes capital expenditure of £6,119, which was spent in the year 2023-24. This will be released to SOFA as the assets are depreciated.
Henry Smith Charity	BYL	11,040	The restricted underspend will be spent during 2024-2025 financial year.
Flood Fund Raise	BYL	4,131	The restricted underspend will be spent during 2024-2025 financial year..
Luton Borough Council	BASESS	7,094	The restricted underspend will be spent during 2024-2025 financial year.
Luton Borough Council	LUNCHEON	1,421	This was spent on capital items in the year 2016-17. This will be released to SOFA as the asset is depreciated.
Autism Bedfordshire	ADP	36,914	This reserve includes capital expenditure of £47,326 which was spent in the years 2013-14 and 2014-15. The items will be released to te SOFA as the assets is depreciated.
Autism Bedfordshire	ADP	10,959	The restricted underspend will be spent during 2024-2025 financial year.
Nursery Education Funding (NEF)/Two Year Funding	Little Stars Pre-school	87,047	This reserve includes £4,566 which was spent on Building works in the year 2014-15 and £107,033 was spent on capital items in the year 2013-14. This will be released to SOFA as the asset is depreciated.
Nursery Education Funding (NEF)/Two Year Funding	Little Stars Pre-school	27,079	The underspend will be spent during 2024-25 financial year.
Active Luton	Rising Stars	13,719	The underspend will be spent during 2024-25 financial year.
DCMS Youth Investment Fund	BYL	34,993	This was spent on capital items in the year 2021-22. This will be released to SOFA as the asset is depreciated.
Youth Investment Fund (YIF)	BYL	161,700	This was spent on capital items in the year 2023-24. This will be released to SOFA as the asset is depreciated.
		<u>457,894</u>	

Transfers between funds

A transfer has been made between general and designated funds to reflect the value of the property designated, less the value of the mortgage left to pay.

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2024**

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 nor for the year ended 31 March 2023.

23. ULTIMATE CONTROLLING PARTY

The charity is jointly controlled by the Executive Committee of Trustees.

24. RESTRICTED GRANTS RECEIVED

Restricted Fund	Project	Income 2024 £
Steel Charitable Trust	BYL	5,025
Garfield Weston Foundation	BYL/CYCD	20,000
National Lottery Heritage Fund	BYL	30,479
National Lottery Community Fund	BYL/CYCD	80,762
Cost of Living Grants - National Lottery Community Fund	BYL	74,853
Bedfordshire & Luton Community Foundation (Health & Wellbeing and Garden Project)	BYL	13,375
Bedfordshire & Luton Community Foundation (Domestic Violence))	BYL	15,680
Henry Smith Charity	BYL	34,950
Awards for All	BYL	3,328
Post Code Lottery	BYL	17,752
Sported Foundation	BYL	500
Luton Borough Council	BASESS	4,750
Luton Borough Council	LUNCHEON	2,500
Wixamtree Trust	ADP	5,000
Autism Bedfordshire	ADP	63,844
Active Luton	ADP	15,250
Nursery Education Funding (NEF) / Two Year Funding	Little Stars Pre-school	159,022
	Luton Digital Skills & Employment Project	49,248
ESF/DWP	Rising Stars	30,722
Active Luton	BYL	165,000
Youth Investment Fund (YIF)		
		<u>792,040</u>

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
BANGLADESH YOUTH LEAGUE (LUTON)**

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

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for the Year Ended 31 MARCH 2023**

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BANGLADESH YOUTH LEAGUE (LUTON)
REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 MARCH 2023

TRUSTEES	S Zaman N Pasha (resigned 16.6.22) M Ahmed G Y Chowdhury I K Chowdhury A Haque (appointed 1.4.23) T Khan J Islam S Koyes M A Koyes M Miah S Ahmed S Miah A Halim
PRINCIPAL ADDRESS	94 Leagrave Road Luton Bedfordshire LU4 8HZ
REGISTERED CHARITY NUMBER	1109719
INDEPENDENT EXAMINER	FKCA Limited 260 - 270 Butterfield Great Marlings Luton Bedfordshire LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Through a dedicated and professional system of youth and community development work, the organisation will seek to improve the quality of life of the community, alleviate poverty and promote good health through the provision of education and training, including social education programmes; advocacy; advice; information; outreach and centre based activities; and liaison with other similar service providers. In setting these aims the trustees have considered the Charity Commissions general guidance on public benefit.

BYL actively promotes equality, opportunities and diversity, being non-religious and non-political.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The following activities are taken part in as the Executive Committee sees fit to further such charitable purposes for the benefit of the community in and around Luton or such other places when required (in particular but not exclusively for those of Bengali and other ethnic origin):

- i. Relieving those in financial need, hardship or distress;
- ii. Advancing education, in particular, through training and providing educational programmes;
- iii. Relieving the unemployed;
- iv. Protecting and preserving health, in particular, through the provision of aid and advice (including advocacy and other centre-based programmes);
- v. Establishing and maintaining a youth and community centre; and
- vi. Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Public Benefit: The Trustees have read and understood the general guidance provided by the Charities Commission regarding a statement for the benefit of the Public.

The charity carries out a wide range of activities in the pursuit of its charitable aims. The trustees consider that these activities, detailed below, are provided for the Public Benefit of the wider Luton community.

Little Stars Pre-school: Our pre-school provides two free sessions per day (Monday - Friday; 1.5 hours per session) during the school term for children aged between 1 to 4 years old. Our Pre-school was graded 'Good' by an OFSTED inspection in November 2018. Our pre-school follows a tailored, foundation stage curriculum to provide support for the children, encouraging them to become independent and self-motivated learners. The curriculum aids in the development of concentration levels, persistence and the desire to achieve goals. A total of 65 children have benefitted from the pre-school each term during 2022-2023.

Rongdhonu Bangla School: Each Saturday during school term-time, a mother tongue school is supported and supervised by qualified tutors. 15 children, aged between 5 to 11 years, attended the school to learn the Bengali language and gain knowledge about the Bengali culture & heritage and a total of 1,140 teaching hours were provided during the year 2022-2023.

CYCD Study Support Club: Every Monday, Tuesday & Thursday evening during school term-time a supervised Study Support Club is supported and supervised by qualified tutors & staff. 23 children aged 10 to 16 years attended the study support club. We provide books, worksheets, one-to-one support towards key stage 2 and 3 in Maths and English, which helped attendees to improve their skills and academic knowledge.

Access Disability Project (ADP): ADP is a partnership project led by Autism Bedfordshire and funded via Bedfordshire Luton Community Foundation from London Luton Airport Ltd. A total of 56 young people aged between 6 - 30 years old with disabilities and Special Educational Needs (mostly from the Pakistani, Kashmiri, Bangladeshi & other communities) benefit from this project through various activities during week days and all school holidays. A total 135 support sessions and 13,282 Short Break Hours provided during the year 2022-2023.

Youth Provision: The refurbishment works on the CYCD Youth Centre were completed by 31st October 2022. The Charity provided a programme of activities including a mixture of non-accredited learning opportunities, issue-based workshops, physical & mental health improvement activities, training sessions to improve life-skills, study support sessions, trips to various outdoor centres/places and employment support for young people aged between 10 - 18 years old. A total of 232 unique young people have been benefitted from these activities during the year 2022-2023.

Health & Wellbeing Club: The Health & Wellbeing Club continues to progress well and over 120 people aged 50+ have engaged with this through fitness, information, workshops, health-checks, outings and healthy eating sessions. The clubs which includes a healthy lunch, run Mondays to Wednesday at the CYCD Centre. We are proud to work in partnership with a group of 7 South Asian Health & Wellbeing Clubs.

Welfare Advice Surgery: The Charity ran welfare advice sessions on every Thursday (in partnership with Luton Rights) to provide confidential advice on welfare and other social security benefits. A total of 125 people have benefitted from the advice surgery during the year.

Supporting women at risk of domestic abuse, mental health & well-being:

During the year, having identified a key issue of local women being at risk from domestic abuse and mental health issues, the Charity set up a women's support service with a help-line and when permitted to do so, face-to-face support. A total of 78 women have benefitted from this project.

Rising Stars Holidays Play-scheme for Free School Meal (FSM) Children: A holiday play scheme for FSM children aged 6 to 11 years old took place, with support from Active Luton. Working in partnership with local primary schools, a total of 180 children have been benefitted from the project through a wide range of indoor & outdoor activities during Easter, Summer and Christmas school holidays in 2022.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Luton Digital Skills & Employment Project: Funding was secured in July 2020 for a 3 ½ year project in partnership with the Luton Irish Forum to support local people in gaining IT, ESOL and employability skills. A total of 222 participants who are unemployed and/or economically inactive have been supported during the year 2022-2023. As a result of this project, a total 136 participants have gained basic skills. Additionally, 15 unemployed and 74 inactive participants have gained employment or are actively searching for jobs through the Universal Job Match.

Celebrating Bengali Heritage in Luton: The National Lottery Heritage Fund funded the project, which helped us capture the heritage and history of the Bengali culture as experienced by children, young people, adults and older people in Luton. The project helped the Charity expand its reach within the community & Luton as a centre of excellence for Bangladeshi heritage, culture and learning. It also helped develop new relationships and develop existing ones with other minority communities and organisations in Luton. A series of Bangladeshi arts/cultural events and exhibitions were held in Luton throughout the year 2022-2023 and a total of 500 people have attended these events and exhibitions.

Training Courses: Barnfield College run various ESOL (entry level 1, 2 and 3) at our CYCD Centre. A total of 120 learners from different ethnic backgrounds have been attended the courses and spent over 2,500 guided learning hours with qualified tutors.

Hall, Rooms & Minibus: Our hall, minibus and rooms were available for use by local groups and organisations. Our minibus is available for hire by charities, clubs and non-profit making organisations which have Section 19 Small Bus Permits.

FINANCIAL REVIEW

Principal funding sources

Principal funding sources for each project can be found on the individual projects' financial statements and in the preceding report.

Reserves policy

Unrestricted reserves are required to ensure that sufficient finance is available to adequately respond to the potential for a curtailment or cessation of operations in the event of a significant variation in funding. A one year period is considered appropriate to manage this process.

Additional reserves are required to provide for risks in relation to premises:

- Where cessation of operations would require a reassignment of the property and;
- Ongoing maintenance costs.

Wherever possible the trustees will designate funding to be used to develop projects where gaps in services exist. These services will be required to enable the fulfilment of one or more of our key objectives.

Review and results

The Trustees wish to report a net gain of £36,262 on operations within restricted and unrestricted funds for the year under review. This is represented by a deficit in the unrestricted general funds of £5,311 and a deficit in the unrestricted designated funds of £17,541, and a gain in the restricted funds of £59,114. After a funds transfer of £283,561 between the unrestricted designated and general funds, the unrestricted general reserves now stand at £404,293, designated reserves at £450,720 and restricted reserves at £290,145.

Details of the major items on the balance sheet can be found in the notes to the accounts. The fluctuations in debtors and creditors year on year are purely the result of timing of receipts and payments around the year end.

Stephen Mason has signified his willingness to continue in office as Independent Examiner and a resolution proposing re-appointment will be put to the forthcoming Annual General Meeting.

FUTURE DEVELOPMENTS

In the challenging times ahead, the Trustees of the Bangladesh Youth League are committed to sustaining the existing service provisions and developing new services to meet the changing needs of the local communities. The organisation is also aiming to become more self-financing and is developing a strategy to meet this objective.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing instrument is the constitution of the Bangladesh Youth League (Luton) which was adopted on 22 May 2005.

Recruitment and appointment of new trustees

New Trustees are nominated from members of BYL and elected at the AGM.

Organisational structure

Management is through an Executive Committee of Trustees up to a maximum of 19. Executive Committee meetings are held on a monthly basis. There is one standing sub-committee with a remit for Premises and Human Resources.

Other ad hoc sub-committees are set up to investigate and develop particular issues and to provide a written report and recommendations to the Executive Committee.

Induction and training of new trustees

Trustees are introduced to the work of the Charity in three stages: by one-to-one discussions with the trustees reviewing the aims and purposes; by the provision of documents such as the business plan, minutes of meetings and reports which provide a background to current work and decisions; and the engagement with their fellow trustees. Trustees undertake a skills assessment to enable their involvement in areas of work where they will immediately add value and identify any areas they wish to develop but will require support or training.

Risk management

The trustees are responsible for ensuring that the charity has assessed the risks incurred in carrying on its business and makes appropriate policy provisions to ensure that appropriate action is undertaken. The trustees have undertaken an assessment of major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks including fraud and error.

Approved by order of the board of trustees on 01-12-2023 and signed on its behalf by:


.....
T Khan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BANGLADESH YOUTH LEAGUE (LUTON)**

Independent examiner's report to the trustees of Bangladesh Youth League (Luton)

I report to the charity trustees on my examination of the accounts of Bangladesh Youth League (Luton) (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.



Stephen Mason BSC FCA

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

Date: 14/12/2022

BANGLADESH YOUTH LEAGUE (LUTON)

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2023**

				2023	2022	
	Notes	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £	Total funds £
INCOME AND						
ENDOWMENTS FROM						
Charitable activities	3					
Bangladesh Youth League		-	-	293,037	293,037	127,112
Centre for Youth and						
Community Development		31,927	-	8,688	40,615	68,469
Bangladesh After School						
Educational Support Service		710	-	5,000	5,710	6,350
Little Stars Pre-School		6,877	-	142,922	149,799	127,030
Access Disability Project		-	-	77,681	77,681	70,664
Rising Stars Play Scheme		-	-	28,976	28,976	43,859
BBO Support into Employment		-	-	15,516	15,516	41,767
Luton Digital Skills and						
Employment Project		-	-	119,471	119,471	155,810
Investment income	2	21,882	-	-	21,882	21,800
Other income	4	298	-	-	298	26,961
Total		61,694	-	691,291	752,985	689,822
EXPENDITURE ON						
Investment management costs	5	-	-	6,270	6,270	4,511
Charitable activities						
	6					
Bangladesh Youth League		12,431	17,541	232,917	262,889	121,052
Centre for Youth and						
Community Development		58,908	-	8,688	67,596	27,618
Bangladesh After School						
Educational Support Service		-	-	2,033	2,033	2,869
Little Stars Pre-School		-	-	146,999	146,999	134,022
BYL Luncheon Clubs		1,309	-	-	1,309	994
Access Disability Project		-	-	74,817	74,817	79,545
Rising Stars Play Scheme		-	-	25,467	25,467	37,973
BBO Support into Employment		-	-	15,516	15,516	43,414
Luton Digital Skills and						
Employment Project		28	-	119,470	119,498	164,340
Total		72,676	17,541	632,177	722,394	616,338
Net gains on investments		5,671	-	-	5,671	5,560
NET						
INCOME/(EXPENDITURE)						
Transfers between funds	20	(5,311) 283,561	(17,541) (283,561)	59,114 -	36,262 -	79,044 -
Net movement in funds		278,250	(301,102)	59,114	36,262	79,044
RECONCILIATION OF FUNDS						
Total funds brought forward		126,043	751,822	231,031	1,108,896	1,029,851

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2023**

				2023	2022
	Notes	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
		£	£	£	£
TOTAL FUNDS CARRIED FORWARD		<u>404,293</u>	<u>450,720</u>	<u>290,145</u>	<u>1,145,158</u>
					<u>1,108,895</u>

The notes form part of these financial statements

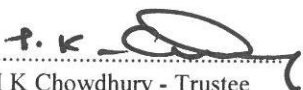
BANGLADESH YOUTH LEAGUE (LUTON)

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	840,966	807,391
Investment property	13	289,232	283,561
		<u>1,130,198</u>	<u>1,090,952</u>
CURRENT ASSETS			
Debtors	14	68,410	56,624
Cash at bank and in hand		294,528	227,639
		<u>362,938</u>	<u>284,263</u>
CREDITORS			
Amounts falling due within one year	15	(210,985)	(116,338)
NET CURRENT ASSETS		<u>151,953</u>	<u>167,925</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,282,151</u>	<u>1,258,877</u>
CREDITORS			
Amounts falling due after more than one year	16	(136,992)	(149,981)
NET ASSETS		<u>1,145,159</u>	<u>1,108,896</u>
FUNDS	20		
Unrestricted funds:			
General fund		404,293	126,042
Designated Fund - Property		450,721	751,823
		<u>855,014</u>	<u>877,865</u>
Restricted funds		<u>290,145</u>	<u>231,031</u>
TOTAL FUNDS		<u>1,145,159</u>	<u>1,108,896</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 01-12-2023 and were signed on its behalf by:


T Khan - Trustee


I K Chowdhury - Trustee

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	155,749	48,744
Interest paid		(6,270)	(4,511)
Net cash provided by operating activities		<u>149,479</u>	<u>44,233</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(68,191)	(51,427)
Net cash used in investing activities		<u>(68,191)</u>	<u>(51,427)</u>
Cash flows from financing activities			
Loan repayments in year		(14,399)	-
Net cash (used in)/provided by financing activities		<u>(14,399)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>66,889</u>	<u>(7,194)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>227,639</u>	<u>234,833</u>
Cash and cash equivalents at the end of the reporting period		<u><u>294,528</u></u>	<u><u>227,639</u></u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	36,263	79,045
Adjustments for:		
Depreciation charges	34,617	32,220
Gain on investments	(5,671)	(5,560)
Loss on disposal of fixed assets	-	375
Interest paid	6,270	4,511
Increase in debtors	(11,786)	(42,493)
Increase/(decrease) in creditors	96,056	(19,354)
Net cash provided by operations	<u>155,749</u>	<u>48,744</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	227,639	66,889	294,528
	<u>227,639</u>	<u>66,889</u>	<u>294,528</u>
Debt			
Debts falling due within 1 year	(15,808)	1,409	(14,399)
Debts falling due after 1 year	(149,981)	12,989	(136,992)
	<u>(165,789)</u>	<u>14,398</u>	<u>(151,391)</u>
Total	<u>61,850</u>	<u>81,287</u>	<u>143,137</u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Bangladesh Youth League (Luton) meets the definition of a public benefit entity under FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£)

Preparation of the accounts on a going concern basis

The Trustees believe that the charity has adequate resources in place and has taken appropriate measures to appropriately manage any principal risks and uncertainties.

The trustees have considered all relevant matters and believe that the going concern basis continues to be appropriate when preparing these accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised in the income and expenditure accounts within other income when it is deemed to be receivable by the charity

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable activities costs comprise all direct expenditure and support costs attributed to the charitable projects. Support costs are allocated directly to the project to which they relate and as such no apportionment activities are used.

Governance costs

Governance costs comprises all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those costs relating to the statutory audit and legal fees.

Allocation and apportionment of costs

All costs are directly allocated to the activity to which they relate.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Fixtures and fittings	- 20% on cost

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Included within fixed assets is a freehold property which is used in part to further the charity's objectives and in part let out to commercial tenants.

Investment property

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in profit or loss.

The methods and significant assumptions used to ascertain the fair value at the balance sheet date and fair value movement included in the profit for the year are as follows:

Properties are valued using an open market valuation by the Board of Trustees.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds have arisen on the purchase of a new building. This fund can be used in accordance with the charitable objectives at the discretion of the trustees.

Financial instruments, cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Financial instruments are measured as fair value. In the case of unlisted investments they are valued at nominal value.

2. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	21,882	21,800

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2023**

3. INCOME FROM CHARITABLE ACTIVITIES

	Bangladesh Youth League £	Centre for Youth and Community Development £	Bangladesh After School Educational Support Service £	Little Stars Pre-School £	Access Disability Project £
Management fees	-	9,185	-	-	-
Room letting	-	21,690	-	-	-
Grants	293,037	8,688	5,000	-	77,681
Nursery fees	-	-	-	149,799	-
Sundry	-	1,052	710	-	-
	<u>293,037</u>	<u>40,615</u>	<u>5,710</u>	<u>149,799</u>	<u>77,681</u>
				2023	2022
	Rising Stars Play Scheme £	BBO Support into Employment £	Luton Digital Skills and Employment Project £	Total activities £	Total activities £
Management fees	-	-	-	9,185	19,865
Room letting	-	-	-	21,690	47,601
Grants	28,976	15,516	119,471	548,369	444,212
Nursery fees	-	-	-	149,799	127,030
Sundry	-	-	-	1,762	2,353
	<u>28,976</u>	<u>15,516</u>	<u>119,471</u>	<u>730,805</u>	<u>641,061</u>

4. OTHER INCOME

	2023 £	2022 £
Bank interest	298	14
Job Retention Scheme	-	26,947
	<u>298</u>	<u>26,961</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2023**

5. INVESTMENT MANAGEMENT COSTS

Investment management costs

	2023	2022
	£	£
Interest payable and similar charges	6,270	4,511
	<u>6,270</u>	<u>4,511</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Bangladesh Youth League Centre for Youth and Community Development	258,729	4,160	262,889
Bangladesh After School Educational Support Service	67,596	-	67,596
Little Stars Pre-School	2,033	-	2,033
BYL Luncheon Clubs	146,999	-	146,999
Access Disability Project	1,309	-	1,309
Rising Stars Play Scheme	74,817	-	74,817
BBO Support into Employment	25,467	-	25,467
Luton Digital Skills and Employment Project	15,516	-	15,516
	<u>119,498</u>	<u>-</u>	<u>119,498</u>
	<u>711,964</u>	<u>4,160</u>	<u>716,124</u>

7. SUPPORT COSTS

	Governance costs £
Bangladesh Youth League	4,160
	<u>4,160</u>

8. INDEPENDENT EXAMINERS REMUNERATION

During the year, the independent examiner charged fees of £1,215 (2022: £1,750) for the independent examination of the financial statements and £2,945 (2022: £2,600) for non independent examination service

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023**

10. STAFF COSTS

	2023	2022
Wages	306,436	251,227
Social security	18,325	13,462
Pensions	11,047	11,316
Other staff costs	81,697	29,962
	<u>417,505</u>	<u>305,967</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable activities	<u>21</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Bangladesh Youth League	-	-	127,112	127,112
Centre for Youth and Community Development	68,469	-	-	68,469
Bangladesh After School Educational Support Service	1,350	-	5,000	6,350
Little Stars Pre-School	-	-	127,030	127,030
Access Disability Project	-	-	70,664	70,664
Rising Stars Play Scheme	-	-	43,859	43,859
BBO Support into Employment	-	-	41,767	41,767
Luton Digital Skills and Employment Project	-	-	155,810	155,810
Investment income	21,800	-	-	21,800
Other income	26,961	-	-	26,961
Total	<u>118,580</u>	<u>-</u>	<u>571,242</u>	<u>689,822</u>
EXPENDITURE ON				
Investment management costs	4,243	-	268	4,511
Charitable activities				
Bangladesh Youth League	19,557	18,444	83,051	121,052
Centre for Youth and Community Development	27,618	-	-	27,618
Bangladesh After School Educational Support Service	-	-	2,869	2,869
Little Stars Pre-School	2,182	-	131,840	134,022
BYL Luncheon Clubs	994	-	-	994
Access Disability Project	8,881	-	70,664	79,545
Rising Stars Play Scheme	-	-	37,973	37,973
BBO Support into Employment	1,647	-	41,767	43,414
Luton Digital Skills and Employment Project	8,531	-	155,809	164,340

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
Total	73,653	18,444	524,241	616,338
Net gains on investments	-	5,560	-	5,560
NET INCOME/(EXPENDITURE)	44,927	(12,884)	47,001	79,044
RECONCILIATION OF FUNDS				
Total funds brought forward	81,115	764,706	184,030	1,029,851
TOTAL FUNDS CARRIED FORWARD	126,042	751,822	231,031	1,108,895

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2022	1,150,973	148,783	50,310	65,129	1,415,195
Additions	56,100	6,261	-	5,830	68,191
At 31 March 2023	1,207,073	155,044	50,310	70,959	1,483,386
DEPRECIATION					
At 1 April 2022	369,100	142,088	50,310	46,306	607,804
Charge for year	24,140	3,315	-	7,161	34,616
At 31 March 2023	393,240	145,403	50,310	53,467	642,420
NET BOOK VALUE					
At 31 March 2023	813,833	9,641	-	17,492	840,966
At 31 March 2022	781,873	6,695	-	18,823	807,391

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2023**

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2022	283,561
Revaluation	<u>5,671</u>
At 31 March 2023	<u>289,232</u>
NET BOOK VALUE	
At 31 March 2023	<u>289,232</u>
At 31 March 2022	<u>283,561</u>

There are no restrictions on the ability to realise investment property or on the remittance of income and proceeds of disposal, nor are there any contractual obligations for the purchase, construction, or development of investment property or for repairs, maintenance or enhancements.

Leasing Agreements

Minimum lease payments under non-cancellable operating leases are receivable as follows:

	2023	2022
	£	£
Within one year	23,000	23,000
Between one and five years	<u>36,000</u>	<u>48,000</u>
	<u>59,000</u>	<u>71,000</u>

Fair value at 31 March 2023 is represented by:

	£
Valuation in 2023	<u>289,232</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Receivables	26,826	50,782
Other debtors	40,289	4,285
Prepayments and accrued income	<u>1,295</u>	<u>1,557</u>
	<u>68,410</u>	<u>56,624</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2023**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 17)	14,399	15,808
Payables	42,750	63,073
Other creditors	21,566	23,018
Grants payable	1,590	1,590
Accruals and deferred income	130,680	12,849
	<u>210,985</u>	<u>116,338</u>

DEFERRED INCOME

	Grant Income £
Deferred Income brought forward at 1 April 2022	8,650
Incoming resources deferred in the current year	124,821
Amounts released from previous years	(7,650)
	<u>125,821</u>
Deferred Income carried forward at 31 March 2023	<u>125,821</u>

Grant income is deferred as the charity is not entitled to the income until certain conditions are met.

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 17)	<u>136,992</u>	<u>149,981</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>14,399</u>	<u>15,808</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>88,669</u>	<u>88,669</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans > 5 years	48,323	61,312

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2023

18. SECURED DEBTS

The following secured debts are included within creditors:

	2023 £	2022 £
Bank loans	151,391	165,789

Land at 108 Leagrave Road is held as security over the mortgage.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	194,439	368,836	277,691	840,966	807,391
Investments	289,232	-	-	289,232	283,561
Current assets	262,149	81,884	18,905	362,938	284,263
Current liabilities	(204,535)	1	(6,451)	(210,985)	(116,338)
Long term liabilities	(136,992)	-	-	(136,992)	(149,981)
	404,293	450,721	290,145	1,145,159	1,108,896

20. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	126,043	(5,311)	283,561	404,293
Designated Fund - Property	751,822	(17,541)	(283,561)	450,720
	877,865	(22,852)	-	855,013
Restricted funds				
Restricted fund	231,031	59,114	-	290,145
TOTAL FUNDS	1,108,896	36,262	-	1,145,158

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	61,694	(72,676)	5,671	(5,311)
Designated Fund - Property	-	(17,541)	-	(17,541)
	61,694	(90,217)	5,671	(22,852)
Restricted funds				
Restricted fund	691,291	(632,177)	-	59,114
TOTAL FUNDS	752,985	(722,394)	5,671	36,262

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	81,115	44,927	126,042
Designated Fund - Property	764,706	(12,884)	751,822
	<u>845,821</u>	<u>32,043</u>	<u>877,864</u>
Restricted funds			
Restricted fund	184,030	47,001	231,031
	<u>184,030</u>	<u>47,001</u>	<u>231,031</u>
TOTAL FUNDS	<u>1,029,851</u>	<u>79,044</u>	<u>1,108,895</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	118,580	(73,653)	-	44,927
Designated Fund - Property	-	(18,444)	5,560	(12,884)
	<u>118,580</u>	<u>(92,097)</u>	<u>5,560</u>	<u>32,043</u>
Restricted funds				
Restricted fund	571,242	(524,241)	-	47,001
	<u>571,242</u>	<u>(524,241)</u>	<u>-</u>	<u>47,001</u>
TOTAL FUNDS	<u>689,822</u>	<u>(616,338)</u>	<u>5,560</u>	<u>79,044</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	81,115	39,616	283,561	404,292
Designated Fund - Property	764,706	(30,425)	(283,561)	450,720
	<u>845,821</u>	<u>9,191</u>	<u>-</u>	<u>855,012</u>
Restricted funds				
Restricted fund	184,030	106,115	-	290,145
	<u>184,030</u>	<u>106,115</u>	<u>-</u>	<u>290,145</u>
TOTAL FUNDS	<u>1,029,851</u>	<u>115,306</u>	<u>-</u>	<u>1,145,157</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2023

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	180,274	(146,329)	5,671	39,616
Designated Fund - Property	-	(35,985)	5,560	(30,425)
	180,274	(182,314)	11,231	9,191
Restricted funds				
Restricted fund	1,262,533	(1,156,418)	-	106,115
TOTAL FUNDS	1,442,807	(1,338,732)	11,231	115,306

Restricted fund	Project	Balance at 31 March 2023 (£)	Remarks
National Lottery Community Fund	BYL	53,748	The restricted underspent will be spent during 2023-2024 and this was spent on capital item in year 2022-23. This will be released to SOFA as the asset is depreciated.
ACE Lottery	BYL	5,634	The restricted underspent will be spent during 2023-2024.
DCMS Youth Investment Fund	BYL	42,288	The restricted underspent will be spent during 2023-2024.
Luton Borough Council	BASESS	5,099	The restricted underspent will be spent during 2022-2023.
Luton Borough Council	LUNCHEON	3,601	This was spent on capital item in year 2016-17. This will be released to SOFA as the asset is depreciated.
Bedfordshire & Luton Community Foundation	LUNCHEON	849	This was spent on capital item in year 2016-17. This will be released to SOFA as the asset is depreciated.
Autism Bedfordshire	ADP	50,190	This reserve includes capital expenditure which has been spent in year 2014-15 and 2013-14. This items will be released to the SOFA as the assets is depreciated.
Nursery Education Funding (NEF)/Two Year Funding	Little Stars Pre-school	106,789	This reserve also includes £4,566 which has already spent on Building works in year 2014-2015 and £107,033 was spent on capital items in year 2013-14. This will be released to SOFA as the asset is depreciated.
Luton Borough Council	Little Stars Pre-school	6,374	The underspent will be spent during 2023-2024 financial year.
Active Luton	Rising Stars	11,441	The underspent will be spent during 2023-2024 financial year.
		290,145	

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2023**

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 nor for the year ended 31 March 2022.

22. ULTIMATE CONTROLLING PARTY

The charity is jointly controlled by the Executive Committee of Trustees.

23. RESTRICTED GRANTS RECEIVED

Restricted Fund	Project	Income 2023 £
Bedfordshire & Luton Community Foundation (Health & Wellbeing)	BYL	7,088
Bedfordshire & Luton Community Foundation (Domestic Violence)	BYL	7,840
Luton Borough Council	BYL	8,818
National Lottery Heritage Fund	BYL	95,738
National Lottery Community Fund	BYL	100,740
Active Luton	ADP	12,343
Active Luton	Rising Stars	28,976
Luton Borough Council	BASESS	5,000
Luton Borough Council	BBO	15,516
Autism Bedfordshire	ADP	65,338
Nursery Education Funding	Little Stars Pre-School	142,922
Luton Borough Council	CYCD	8,688
Wixamtree Trust	BYL	3,333
European Social Funding	Luton Digital Skills & Employment Project	119,471
Awards for All	BYL	6,657
Post Code Lottery	BYL	6,827
ACE Lottery	BYL	26,865
Flood Fund Raise	BYL	29,131
		691,291

Accounts

REGISTERED CHARITY NUMBER: 1109719

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
BANGLADESH YOUTH LEAGUE (LUTON)**

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 MARCH 2022**

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BANGLADESH YOUTH LEAGUE (LUTON)

**REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 MARCH 2022**

TRUSTEES

S Zaman
N Pasha
M Ahmed
G Y Chowdhury
I K Chowdhury
T Khan
J Islam
S Koyes
M A Koyes
M Miah
S Ahmed
S Miah
A Halim

PRINCIPAL ADDRESS

94 Leagrave Road
Luton
Bedfordshire
LU4 8HZ

**REGISTERED CHARITY
NUMBER**

1109719

INDEPENDENT EXAMINER

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Through a dedicated and professional system of youth and community development work the organisation will seek to improve the quality of life of the community, alleviate poverty and promote good health through the provision of: education and training, including social education programmes; advocacy; advice; information; outreach and centre based activities; and liaison with other similar service providers. In setting these aims the trustees have considered the Charity Commissions general guidance on public benefit.

BYL actively promotes equality of opportunity and diversity, is non-religious and non-political.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

To further such charitable purposes for the benefit of the community in and around Luton or such other places as are determined from time to time (in particular but not exclusively for those of Bengali and other ethnic origin) as the Executive Committee sees fit in particular but not exclusively by:

- i. Relieving those in financial need, hardship or distress;
- ii. Advancing education, in particular, through training and providing educational programmes;
- iii. Relieving the unemployed;
- iv. Protecting and preserving health, in particular, through the provision of aid and advice (including advocacy and other centre-based programmes);
- v. Establishing and maintaining a youth and community centre; and
- vi. Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Public benefit

The Trustees have read and understand the general guidance provided by the Charities Commission with regard to a statement on the benefit of the Public.

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, detailed below provide are for Public Benefit to the local and wider community in Luton.

Little Stars Pre-school:

Our pre-school provides two free sessions per day (Monday - Friday; 15 hours per session) during term time for children aged 1 to 4 years. Our Pre-school is graded 'Good' by OFSTED inspection in November 2018. Our pre-school follows a specially tailored foundation stage curriculum leading to the early learning goals where the children are encouraged to become independent, self-motivated and reflective learners by fostering wonder, curiosity, concentration, persistence and pleasure in achievement. A total of 60 funded children have benefited from pre-school each term during the year 2021-2022.

Rongdhonu Bangla School:

Each Saturday during term-time a mother tongue school is supported and supervised by qualified tutors, and 16 children, aged between 5 to 11 years, attended the school to learn the Bengali language and gain knowledge about the Bengali culture & heritage and a total of 960 teaching hours were provided during the year 2021-2022.

CYCD Homework Club:

Every Saturday during term-time a supervised homework club is supported and supervised by qualified tutors & staff and 15 children aged 6 to 13 years attended the club. We provide books, worksheets, one-to-one support towards key stage 2 and 3 in Maths and English which helped young people to improve their skills and educational attainment.

Access Disability Project (ADP):

ADP is a partnership project led by Autism Bedfordshire and funded via Bedfordshire Luton Community Foundation from London Luton Airport Ltd. A total of 53 young people aged 6 - 30 years old with disabilities and Special Educational Needs mostly from the Pakistani, Kashmiri, Bangladeshi & other communities benefit from this project through various activities during week days and all school holidays. A total 134 support sessions and 11,716 Short Break Hours provided during the year 2021-2022.

Youth Clubs:

During the year Charity continued to support young people with face to face sessions & phone calls. The charity opened for young people to attend weekly & weekend youth club sessions and were able to access 121 support focussed on their mental health & well-being.

Health & Wellbeing Club:

Health & Wellbeing Club continues to progress well and over 150 people aged 50+ engaged through fitness, information, workshops, health-check, outings and healthy eating sessions. The clubs which include a healthy lunch, run Mondays to Wednesday at CYCD. CYCD is proud to work in partnership with a group of 7 South Asian Health & Wellbeing Clubs.

Welfare Advice Surgery:

The Charity ran welfare advice surgery session on every Tuesday to provide confidential advice on welfare and other social security benefits and a total of 75 people have benefited from this advice surgery during this year.

Supporting women at risk of domestic abuse, mental health & well-being:

During the year, having identified local women were at risk from domestic abuse and mental health issues, the Charity set up a women's support service with a help-line and face to face support when permitted to do so.

Consular Service:

The Consular Service which usually takes place each 1st Saturday of the month was closed due to Covid-19. However through our phone service which we set up to respond to the Pandemic we continued to support people. A session was ran during the month of July 2022 and a total of 75 people have attended the session.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

BBC Rising Stars Holidays Play-scheme:

With support from BBC Children In Need for a holiday play scheme and a weekly club for children aged 6 to 10 years old. Working in partnership with Denbigh Primary School, a total of 133 children have been benefited the project through a wide range of indoor & outdoor activities.

Building Better Opportunities - Support into employment:

42 women were engaged through the Building Better Opportunities programmes taking part in a programme of ESOL, employability skills and work clubs which aims to enable women to progress on to accredited training or employment reducing the barriers local women face to progressing with their career-related learning and paid employment. This project is part funded by the European social Fund through Community Fund.

Luton Digital Skills & Employment Project:

Funding was secured in July 2020 for a 3 ½ year project in partnership with Luton Irish Forum to support local people to gain IT skills, ESOL skills and employability skills. A total of 166 participants have supported during the year 2021-2022.

Training Courses:

Barnfield College runs various courses at our Centre. Courses include ESOL (Entry 1, 2 & 3), A total of 90 learners from different ethnic backgrounds have been attended the courses and spent over 2500 guided learning hours with qualified tutors.

Hall, Rooms & Minibus:

Our hall, rooms and minibus was available for use by local groups and organisations. A minibus is available for hire by charity, clubs and non-profit making organisation which have Section 19 Small Bus Permit.

FINANCIAL REVIEW

Principal funding sources

Principal funding sources for each project can be found on the individual projects' financial statements and in the preceding report.

Reserves policy

The unrestricted reserves are required to ensure that sufficient finance is available to adequately respond to the potential for a curtailment or cessation of operations in the event of a significant variation in funding and that a one year period is considered appropriate to manage this process.

Additional reserves are required to provide for risks in relation to premises:

- Where cessation of operations would require a reassignment of the property and;
- Ongoing maintenance costs.

Wherever possible the trustees will, from time to time, designate funding to be used to develop projects where gaps in services exist. These services will be required to enable the fulfilment of one or more of our key objectives.

Review and results

The Trustees wish to report a net gain of £79,045 on operations within restricted and unrestricted funds for the year under review. This is represented by a gain in the unrestricted general funds of £44,927 and a deficit in the unrestricted designated funds of £12,883, and a gain in the restricted funds of £47,001. The unrestricted general reserves now stand at £126,042, designated reserves at £751,823 and restricted reserves at £231,031.

Details of the major items on the balance sheet can be found in the notes to the accounts. The fluctuations in debtors and creditors year on year are purely the result of timing of receipts and payments around the year end.

Stephen Mason has signified his willingness to continue in office as Independent Examiner and a resolution proposing re-appointment will be put to the forthcoming Annual General Meeting.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2022

FUTURE DEVELOPMENTS

In the challenging times ahead, the Trustees of the Bangladesh Youth League are committed to sustaining the existing service provisions and to developing new services to meet the changing needs of the local communities. The organisation is also aiming to become more self-financing and is developing a strategy to meet this objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing instrument is the constitution of the Bangladesh Youth League (Luton) which was adopted on 22 May 2005.

Recruitment and appointment of new trustees

New Trustees are nominated from members of BYL and elected at the AGM.

Organisational structure

Management is through an Executive Committee of Trustees up to a maximum of 19. Executive Committee meetings are held on a monthly basis. There is one standing sub-committee with a remit for Premises and Human Resources.

Other ad hoc sub-committees are set up to investigate and develop particular issues and to provide a written report and recommendations to the Executive Committee.

Induction and training of new trustees

Trustees are introduced to the work of the Charity in three stages: by one-to-one discussions with the trustees reviewing the aims and purposes; by the provision of documents such as the business plan, minutes of meetings and reports which provide a background to current work and decisions; and the engagement with their fellow trustees. Trustees undertake a skills assessment to enable their involvement in areas of work where they will immediately add value and identify any areas they wish to develop but will require support or training.

Risk management

The trustees are responsible for ensuring that the charity assesses the risks incurred in carrying on its business and makes policy provision to ensure that appropriate action is undertaken. The trustees have undertaken an assessment of major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks including fraud and error.

Approved by order of the board of trustees on 01-12-22 and signed on its behalf by:



T Khan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BANGLADESH YOUTH LEAGUE (LUTON)**

Independent examiner's report to the trustees of Bangladesh Youth League (Luton)

I report to the charity trustees on my examination of the accounts of Bangladesh Youth League (Luton) (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

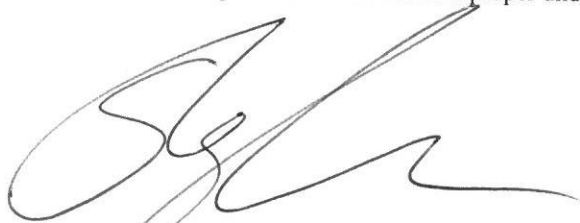
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.



Stephen Mason FCA
Institute of Chartered Accountants in England and Wales
FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

Date: 27/01/2023

BANGLADESH YOUTH LEAGUE (LUTON)

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 MARCH 2022

				2022	2021
	Notes	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Bangladesh Youth League Centre for Youth and Community Development		-	-	127,112	88,025
Bangladesh After School Educational Support Service		68,469	-	-	114,892
Little Stars Pre-School		1,350	-	5,000	-
Access Disability Project		-	-	127,030	103,761
Rising Stars Play Scheme		-	-	70,664	69,317
BBO Support into Employment		-	-	43,859	34,517
Luton Digital Skills and Employment Project		-	-	41,767	15,903
		-	-	155,810	38,169
Investment income	2	21,800	-	-	19,983
Other income	4	26,961	-	-	111,797
Total		<u>118,580</u>	<u>-</u>	<u>571,242</u>	<u>596,364</u>
EXPENDITURE ON					
Investment management costs	5	4,243	-	268	4,598
Charitable activities	6				
Bangladesh Youth League Centre for Youth and Community Development		19,557	18,444	83,051	145,780
Bangladesh After School Educational Support Service		27,618	-	-	89,052
Little Stars Pre-School		-	-	2,869	-
BYL Luncheon Clubs		2,182	-	131,840	100,984
Access Disability Project		994	-	-	-
Rising Stars Play Scheme		8,881	-	70,664	73,671
BBO Support into Employment		-	-	37,973	32,470
Luton Digital Skills and Employment Project		1,647	-	41,767	19,683
		<u>8,531</u>	<u>-</u>	<u>155,809</u>	<u>38,169</u>
Total		<u>73,653</u>	<u>18,444</u>	<u>524,241</u>	<u>504,407</u>
Net gains on investments		<u>-</u>	<u>5,560</u>	<u>-</u>	<u>8,097</u>
NET INCOME/(EXPENDITURE)		44,927	(12,884)	47,001	100,054

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2022**

				2022	2021	
	Notes	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £	Total funds £
RECONCILIATION OF FUNDS						
Total funds brought forward		81,115	764,706	184,030	1,029,851	929,796
TOTAL FUNDS CARRIED FORWARD						
		<u>126,042</u>	<u>751,822</u>	<u>231,031</u>	<u>1,108,895</u>	<u>1,029,850</u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	807,391	788,559
Investment property	13	<u>283,561</u>	<u>278,001</u>
		1,090,952	1,066,560
CURRENT ASSETS			
Debtors	14	56,624	14,131
Cash at bank and in hand		<u>227,639</u>	<u>234,833</u>
		284,263	248,964
CREDITORS			
Amounts falling due within one year	15	(116,338)	(119,237)
NET CURRENT ASSETS		<u>167,925</u>	<u>129,727</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,258,877	1,196,287
CREDITORS			
Amounts falling due after more than one year	16	(149,981)	(166,436)
NET ASSETS		<u>1,108,896</u>	<u>1,029,851</u>
FUNDS	20		
Unrestricted funds:			
General fund		126,042	81,115
Designated Fund - Property		<u>751,823</u>	<u>764,706</u>
		877,865	845,821
Restricted funds		<u>231,031</u>	<u>184,030</u>
TOTAL FUNDS		<u>1,108,896</u>	<u>1,029,851</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 01-12-22 and were signed on its behalf by:


.....
T Khan - Trustee


.....
I K Chowdhury - Trustee

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	48,744	187,946
Interest paid		<u>(4,511)</u>	<u>(4,598)</u>
Net cash provided by operating activities		<u>44,233</u>	<u>183,348</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(51,427)</u>	<u>(12,125)</u>
Net cash used in investing activities		<u>(51,427)</u>	<u>(12,125)</u>
Change in cash and cash equivalents in the reporting period		(7,194)	171,223
Cash and cash equivalents at the beginning of the reporting period		<u>234,833</u>	<u>63,610</u>
Cash and cash equivalents at the end of the reporting period		<u>227,639</u>	<u>234,833</u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	79,045	100,055
Adjustments for:		
Depreciation charges	32,220	31,727
Gain on investments	(5,560)	(8,097)
Loss on disposal of fixed assets	375	-
Interest paid	4,511	4,598
(Increase)/decrease in debtors	(42,493)	54,624
(Decrease)/increase in creditors	(19,354)	5,039
Net cash provided by operations	<u>48,744</u>	<u>187,946</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>234,833</u>	<u>(7,194)</u>	<u>227,639</u>
	<u>234,833</u>	<u>(7,194)</u>	<u>227,639</u>
Debt			
Debts falling due within 1 year	(15,820)	12	(15,808)
Debts falling due after 1 year	<u>(166,436)</u>	<u>16,455</u>	<u>(149,981)</u>
	<u>(182,256)</u>	<u>16,467</u>	<u>(165,789)</u>
Total	<u>52,577</u>	<u>9,273</u>	<u>61,850</u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Bangladesh Youth League (Luton) meets the definition of a public benefit entity under FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£)

Preparation of the accounts on a going concern basis

The Trustees believe that the charity has adequate resources in place and has taken appropriate measures to appropriately manage the principal risks and uncertainties it faces as a result of the current COVID-19 pandemic. The charity has taken advantage of support measures offered by the UK government, and whilst activities have been interrupted, the charity has continued to activities through these uncertain times.

The trustees have considered all relevant matters and believe that the going concern basis continues to be appropriate when preparing these accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised in the income and expenditure accounts within other income when it is deemed to be receivable by the charity

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable activities costs comprise all direct expenditure and support costs attributed to the charitable projects. Support costs are allocated directly to the project to which they relate and as such no apportionment activities are used.

Governance costs

Governance costs comprises all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those costs relating to the statutory audit and legal fees.

Allocation and apportionment of costs

All costs are directly allocated to the activity to which they relate.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Freehold property	- Straight line over 50 years
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Included within fixed assets is a freehold property which is used in part to further the charity's objectives and in part let out to commercial tenants.

Investment property

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in profit or loss.

The methods and significant assumptions used to ascertain the fair value at the balance sheet date and fair value movement included in the profit for the year are as follows:

Properties are valued using an open market valuation by the Board of Trustees.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds have arisen on the purchase of a new building. This fund can be used in accordance with the charitable objectives at the discretion of the trustees.

Financial instruments, cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Financial instruments are measured as fair value. In the case of unlisted investments they are valued at nominal value.

2. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	<u>21,800</u>	<u>19,983</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

3. INCOME FROM CHARITABLE ACTIVITIES

	Bangladesh Youth League £	Centre for Youth and Community Development £	Bangladesh After School Educational Support Service £	Little Stars Pre-School £	Access Disability Project £
Management fees	-	19,865	-	-	-
Room letting	-	47,601	-	-	-
Grants	127,112	-	5,000	-	70,664
Nursery fees	-	-	-	127,030	-
Sundry	-	1,003	1,350	-	-
	<u>127,112</u>	<u>68,469</u>	<u>6,350</u>	<u>127,030</u>	<u>70,664</u>
				2022	2021
	Rising Stars Play Scheme £	BBO Support into Employment £	Luton Digital Skills and Employment Project £	Total activities £	Total activities £
Management fees	-	-	-	19,865	55,020
Room letting	-	-	-	47,601	38,636
Grants	43,859	41,767	155,810	444,212	241,338
Nursery fees	-	-	-	127,030	129,590
Sundry	-	-	-	2,353	-
	<u>43,859</u>	<u>41,767</u>	<u>155,810</u>	<u>641,061</u>	<u>464,584</u>

4. OTHER INCOME

	2022 £	2021 £
Bank interest	14	15
Job Retention Scheme	<u>26,947</u>	<u>111,782</u>
	<u>26,961</u>	<u>111,797</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

5. INVESTMENT MANAGEMENT COSTS

Investment management costs

	2022	2021
	£	£
Interest payable and similar charges	<u>4,511</u>	<u>4,598</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Bangladesh Youth League Centre for Youth and Community Development	116,702	4,350	121,052
Bangladesh After School Educational Support Service	27,618	-	27,618
Little Stars Pre-School	2,869	-	2,869
BYL Luncheon Clubs	134,022	-	134,022
Access Disability Project	994	-	994
Rising Stars Play Scheme	79,545	-	79,545
BBO Support into Employment	37,973	-	37,973
Luton Digital Skills and Employment Project	43,414	-	43,414
	<u>164,340</u>	<u>-</u>	<u>164,340</u>
	<u>607,477</u>	<u>4,350</u>	<u>611,827</u>

7. SUPPORT COSTS

	Governance costs £
Bangladesh Youth League	<u>4,350</u>

8. INDEPENDENT EXAMINERS REMUNERATION

During the year, the independent examiner charged fees of £1,750 (2021: £1,750) for the independent examination of the financial statements and £2,600 (2021: £3,272) for non independent examination service

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

10. STAFF COSTS

	2022	2021
Wages		
Social security	251,227	221,282
Pensions	13,462	14,604
Other staff costs	11,316	3,698
	<u>29,962</u>	<u>3,874</u>
	305,967	243,458

The average monthly number of employees during the year was as follows:

	2022	2021
Charitable activities	<u>17</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Bangladesh Youth League	5,274	-	82,751	88,025
Centre for Youth and Community				
Development	88,382	-	26,510	114,892
Little Stars Pre-School	-	-	103,761	103,761
Access Disability Project	-	-	69,317	69,317
Rising Stars Play Scheme	-	-	34,517	34,517
BBO Support into Employment	-	-	15,903	15,903
Luton Digital Skills and Employment Project				
	-	-	38,169	38,169
Investment income	19,983	-	-	19,983
Other income	<u>111,797</u>	<u>-</u>	<u>-</u>	<u>111,797</u>
Total	<u>225,436</u>	<u>-</u>	<u>370,928</u>	<u>596,364</u>
EXPENDITURE ON				
Investment management costs	1,665	-	2,933	4,598
Charitable activities				
Bangladesh Youth League	40,485	16,535	88,760	145,780
Centre for Youth and Community				
Development	62,542	-	26,510	89,052
Little Stars Pre-School	25,829	-	75,155	100,984
Access Disability Project	10,306	-	63,365	73,671
Rising Stars Play Scheme	-	-	32,470	32,470
BBO Support into Employment	3,780	-	15,903	19,683
Luton Digital Skills and Employment Project				
	<u>-</u>	<u>-</u>	<u>38,169</u>	<u>38,169</u>
Total	144,607	16,535	343,265	504,407

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
Net gains on investments	-	8,097	-	8,097
NET INCOME/(EXPENDITURE)	80,829	(8,438)	27,663	100,054
RECONCILIATION OF FUNDS				
Total funds brought forward	286	773,143	156,367	929,796
TOTAL FUNDS CARRIED FORWARD	<u>81,115</u>	<u>764,705</u>	<u>184,030</u>	<u>1,029,850</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2021	1,118,322	142,893	50,310	54,773	1,366,298
Additions	32,651	7,034	-	11,742	51,427
Disposals	-	(1,144)	-	(1,386)	(2,530)
At 31 March 2022	<u>1,150,973</u>	<u>148,783</u>	<u>50,310</u>	<u>65,129</u>	<u>1,415,195</u>
DEPRECIATION					
At 1 April 2021	346,081	140,015	50,310	41,333	577,739
Charge for year	23,019	3,129	-	6,072	32,220
Eliminated on disposal	-	(1,056)	-	(1,099)	(2,155)
At 31 March 2022	<u>369,100</u>	<u>142,088</u>	<u>50,310</u>	<u>46,306</u>	<u>607,804</u>
NET BOOK VALUE					
At 31 March 2022	<u>781,873</u>	<u>6,695</u>	<u>-</u>	<u>18,823</u>	<u>807,391</u>
At 31 March 2021	<u>772,241</u>	<u>2,878</u>	<u>-</u>	<u>13,440</u>	<u>788,559</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

13. INVESTMENT PROPERTY

FAIR VALUE	£
At 1 April 2021	
Revaluation	278,001
	<u>5,560</u>
At 31 March 2022	<u>283,561</u>
NET BOOK VALUE	
At 31 March 2022	<u>283,561</u>
At 31 March 2021	<u>278,001</u>

There are no restrictions on the ability to realise investment property or on the remittance of income and proceeds of disposal, nor are there any contractual obligations for the purchase, construction, or development of investment property or for repairs, maintenance or enhancements.

Leasing Agreements

Minimum lease payments under non-cancellable operating leases are receivable as follows:

	2022	2021
	£	£
Within one year	11,000	23,000
Between one and five years	<u>60,000</u>	<u>60,000</u>
	<u>71,000</u>	<u>83,000</u>

Fair value at 31 March 2022 is represented by:

Valuation in 2022	£
	<u>283,561</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Receivables	50,782	955
Other debtors	4,285	5,272
Prepayments and accrued income	<u>1,557</u>	<u>7,904</u>
	<u>56,624</u>	<u>14,131</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 17)	15,808	15,820
Payables	63,073	41,522
Other creditors	23,018	28,265
Grants payable	1,590	1,590
Accruals and deferred income	12,849	32,040
	<u>116,338</u>	<u>119,237</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 17)	<u>149,981</u>	<u>166,436</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>15,808</u>	<u>15,820</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>88,669</u>	<u>88,669</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans > 5 years	61,312	77,767

18. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank loans	<u>165,789</u>	<u>182,256</u>

Land at 108 Leagrave Road is held as security over the mortgage.

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

		Unrestricted funds - Designated	Restricted fund	2022	2021
	Unrestricted fund	£	£	Total funds	Total funds
	£	£	£	£	£
Fixed assets	65,482	540,679	201,230	807,391	788,559
Investments	-	283,561	-	283,561	278,001
Current assets	165,842	87,029	31,392	284,263	248,964
Current liabilities	(105,282)	(9,465)	(1,591)	(116,338)	(119,237)
Long term liabilities	-	(149,981)	-	(149,981)	(166,436)
	<u>126,042</u>	<u>751,823</u>	<u>231,031</u>	<u>1,108,896</u>	<u>1,029,851</u>

20. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	81,115	44,927	126,042
Designated Fund - Property	<u>764,706</u>	<u>(12,884)</u>	<u>751,822</u>
Restricted funds	845,821	32,043	877,864
Restricted fund	<u>184,030</u>	<u>47,001</u>	<u>231,031</u>
TOTAL FUNDS	<u>1,029,851</u>	<u>79,044</u>	<u>1,108,895</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	118,580	(73,653)	-	44,927
Designated Fund - Property	<u>-</u>	<u>(18,444)</u>	<u>5,560</u>	<u>(12,884)</u>
Restricted funds	118,580	(92,097)	5,560	32,043
Restricted fund	<u>571,242</u>	<u>(524,241)</u>	<u>-</u>	<u>47,001</u>
TOTAL FUNDS	<u>689,822</u>	<u>(616,338)</u>	<u>5,560</u>	<u>79,044</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	286	80,828	81,114
Designated Fund - Property	<u>773,143</u>	<u>(8,437)</u>	<u>764,706</u>
Restricted funds	773,429	72,391	845,820
Restricted fund	<u>156,367</u>	<u>27,663</u>	<u>184,030</u>
TOTAL FUNDS	<u>929,796</u>	<u>100,054</u>	<u>1,029,850</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	225,436	(144,608)	-	80,828
Designated Fund - Property	<u>-</u>	<u>(16,534)</u>	<u>8,097</u>	<u>(8,437)</u>
Restricted funds	225,436	(161,142)	8,097	72,391
Restricted fund	<u>370,928</u>	<u>(343,265)</u>	<u>-</u>	<u>27,663</u>
TOTAL FUNDS	<u>596,364</u>	<u>(504,407)</u>	<u>8,097</u>	<u>100,054</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	286	125,755	126,041
Designated Fund - Property	<u>773,143</u>	<u>(21,321)</u>	<u>751,822</u>
Restricted funds	773,429	104,434	877,863
Restricted fund	<u>156,367</u>	<u>74,664</u>	<u>231,031</u>
TOTAL FUNDS	<u>929,796</u>	<u>179,098</u>	<u>1,108,894</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	344,016	(218,261)	-	125,755
Designated Fund - Property	-	(34,978)	13,657	(21,321)
	344,016	(253,239)	13,657	104,434
Restricted funds				
Restricted fund	942,170	(867,506)	-	74,664
TOTAL FUNDS	<u>1,286,186</u>	<u>(1,120,745)</u>	<u>13,657</u>	<u>179,098</u>

Restricted fund	Project	Balance at 31 March 2022 (£)	Remarks
Luton Borough Council	BYL	6,077	The restricted underspent will be spent during 2022-2023.
Steel Charitable Trust	BYL	3,585	The restricted underspent will be spent during 2022-2023.
Luton Borough Council	BASESS	2,132	The restricted underspent will be spent during 2022-2023.
Luton Borough Council	LUNCHEON	3,601	This was spent on capital item in year 2016-17. This will be released to SOFA as the asset is depreciated.
Bedfordshire & Luton Community Foundation	LUNCHEON	849	This was spent on capital item in year 2016-17. This will be released to SOFA as the asset is depreciated.
Autism Bedfordshire	ADP	47,326	This reserve includes capital expenditure which has been spent in year 2014-15 and 2013-14. This items will be released to the SOFA as the assets is depreciated.
Nursery Education Funding (NEF)/Two Year Funding	Little Stars Pre-school	106,789	This reserve also includes £4,566 which has already spent on Building works in year 2014-2015 and £102,223 was spent on capital items in year 2013-14. This will be released to SOFA as the asset is depreciated.
Luton Borough Council	Little Stars Pre-school	10,452	The underspent will be spent during 2022-2023 financial year.
BBC Child in Need	Rising Stars	7,932	The underspent will be spent during 2022-2023 financial year.
DCMS Youth Investment Fund	BYL	<u>42,288</u>	This reserve includes capital expenditure incurred in the year 2021-2022. Cost will be released to the SOFA as the assets are depreciated
		<u>231,031</u>	

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2022

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 nor for the year ended 31 March 2021.

22. ULTIMATE CONTROLLING PARTY

The charity is jointly controlled by the Executive Committee of Trustees.

23. RESTRICTED GRANTS RECEIVED

Restricted Fund	Project	Income 2022 £
Bedfordshire & Luton Community Foundation	BYL	36,116
Luton Borough Council	BYL	10,913
Bedfordshire PCC	BYL	1,500
Active Luton	BYL	27,950
Steel Charitable Trust	BYL	4,700
Luton Borough Council	BASESS	5,000
Luton Borough Council	BBO	41,766
Autism Bedfordshire	ADP	70,663
Nursery Education Funding	Little Stars Pre-School	118,030
Luton Borough Council	Little Stars Pre-School	6,000
Skills Funding Agency - Modern Apprenticeship Grants	Little Stars Pre-School	3,000
	Luton Digital Skills & Employment Project	155,810
European Social Funding	Rising Stars	43,859
BBC Children In Need	BYL	45,934
DCMS Youth Investment Fund		
		<u>571,241</u>

Accounts

REGISTERED CHARITY NUMBER: 1109719

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
BANGLADESH YOUTH LEAGUE (LUTON)**

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

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for the Year Ended 31 MARCH 2021**

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BANGLADESH YOUTH LEAGUE (LUTON)

REFERENCE AND ADMINISTRATIVE DETAILS
for the Year Ended 31 MARCH 2021

TRUSTEES

S Zaman
N Pasha
M Ahmed
G Y Chowdhury
I K Chowdhury
T Khan
J Islam
S Koyes
M A Koyes
M Miah
S Ahmed
S Miah
A Halim

PRINCIPAL ADDRESS

94 Leagrave Road
Luton
Bedfordshire
LU4 8HZ

**REGISTERED CHARITY
NUMBER**

1109719

INDEPENDENT EXAMINER

FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Through a dedicated and professional system of youth and community development work the organisation will seek to improve the quality of life of the community, alleviate poverty and promote good health through the provision of: education and training, including social education programmes; advocacy; advice; information; outreach and centre based activities; and liaison with other similar service providers. In setting these aims the trustees have considered the Charity Commissions general guidance on public benefit.

BYL actively promotes equality of opportunity and diversity, is non-religious and non-political.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

To further such charitable purposes for the benefit of the community in and around Luton or such other places as are determined from time to time (in particular but not exclusively for those of Bengali and other ethnic origin) as the Executive Committee sees fit in particular but not exclusively by:

- i. Relieving those in financial need, hardship or distress;
- ii. Advancing education, in particular, through training and providing educational programmes;
- iii. Relieving the unemployed;
- iv. Protecting and preserving health, in particular, through the provision of aid and advice (including advocacy and other centre-based programmes);
- v. Establishing and maintaining a youth and community centre; and
- vi. Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Public benefit

The Trustees have read and understand the general guidance provided by the Charities Commission with regard to a statement on the benefit of the Public.

The charity carried out a wide range of activities in pursuance of its charitable aims within the limitations imposed because of Covid-19. Despite in-person activities being limited and restricted because of Government guidance for Covid-19 the charity adapted significantly to support local people during periods of lock-down. The trustees consider that these activities, detailed below provide are for Public Benefit to the local and wider community in Luton.

Little Stars Pre-school:

Our pre-school provides two free sessions per day (Monday - Friday; 15 hours per session) during term time for children aged 1 to 4 years. Our Pre-school is graded 'Good' by OFSTED inspection in November 2018. Our pre-school follows a specially tailored foundation stage curriculum leading to the early learning goals where the children are encouraged to become independent, self-motivated and reflective learners by fostering wonder, curiosity, concentration, persistence and pleasure in achievement. A total of 116 children have benefited from pre-school during the year 2020-2021.

Rongdhonu Bangla School: Unfortunately the Bangla School was closed due to Covid-19 during 2020-2021.

CYCD Homework Club:

Unfortunately the Homework Club was closed due to Covid-19 during 2020-2021.

Access Disability Project (ADP) :

ADP is a partnership project led by Autism Bedfordshire and funded via Bedfordshire Luton Community Foundation from London Luton Airport Ltd. A total of 46 young people aged 6 - 30 years old with disabilities and Special Educational Needs mostly from the Pakistani, Kashmiri, Bangladeshi & other communities benefit from this project through various activities during week days and all school holidays.

BYL Youth Club and Youth Mentoring for Vulnerable Young People:

During the year, with thank to a grant from the Office of the Police Crime Commissioner in Bedfordshire and the Youth Fund from Bedfordshire Luton Community Foundation, we recruited and trained 28 adult volunteers from the community to support young people referred to us from Luton Youth Offending Service. Covid-19 affected this project and most of the volunteer mentors dropped out over concerns from Covid-19; however the project continued to support young people with face to face sessions & phone calls. In addition, when permitted by Covid-19 guidance the charity opened for young people to attend youth club sessions and were able to access 121 support focussed on their mental health & well-being.

Health & Wellbeing Club :

Unfortunately due to Covid-19 the Health & Wellbeing Clubs closed for the year. However, each of the Clubs provided phone support and practical help to those vulnerable members who needed it with 212 members receiving support over the year. CYCD is proud to work in partnership with Bhandhob (Bangladeshi) Khidmat (Pakistani/Kashmiri & Ujala Group (Indian Gujarati).

Welfare Advice Surgery :

As a result of Covid-19 face to face advice sessions were not possible for several months of the year; a phone advice service was set up to provide a service when face to face sessions were not possible.

Supporting women at risk of domestic abuse, mental health & well-being:

During the year, having identified local women were at risk from domestic abuse and mental health issues, the Charity set up a women's support service with a help-line and face to face support when permitted to do so.

Consular Service: The Consular Service was which usually takes place each 1st Saturday of the month was closed due to Covid-19. However through our phone service which we set up to respond to the Pandemic we continued to support people.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

BBC Rising Stars Holidays Play-scheme: With support from BBC Children In Need for a holiday play scheme and a weekly club for children aged 6 to 10 years old the Charity ran 5 holiday club weeks during the summer of 2020, October and over Christmas. Because of Covid-19 the weekly club could not open as an after-school club, however the charity set up a twice month online Z oom club for the children to attend.

Building Better Opportunities - Support into employment:

The Building Better Opportunities is a partnership led by Luton Council and funded by National Lottery Fund and European Social Fund, and aims to help local women secure employment, accredited training or move closer to the labour market. During the year many of the group sessions were not able to run due to Covid-19; the project team supported participants with learning they could complete from home and also weekly phone calls.

Luton Digital Skills & Employment Project :

Funding was secured in July for a 3 ½ year project in partnership with Luton Irish Forum to support local people to gain IT skills, ESOL skills and employability skills.

Hall, Rooms & Minibus:

Our hall, rooms and minibuses were available for use by local groups and organisations. This year the facilities have been used by various local groups and individuals for community events, meetings, functions and day trips. A Vauxhall sponsored minibus is available for hire by charity, clubs and non-profit making organisation which have Section 19 Small Bus Permit.

CSSP

In November 2019, Crescent Summer School became incorporated as a not-for-profit Community Interest Company. During the year 2019-2020, income and expenditure was recorded as previous years under the Bangladesh Youth League accounts. From 1st April 2020 Crescent Summer School Community Interest Company income and expenditure are being recorded separate to Bangladesh Youth League as a requirement of incorporation as a Community Interest Company

FINANCIAL REVIEW

Principal funding sources

Principal funding sources for each project can be found on the individual projects' financial statements and in the preceding report.

Reserves policy

The unrestricted reserves are required to ensure that sufficient finance is available to adequately respond to the potential for a curtailment or cessation of operations in the event of a significant variation in funding and that a one year period is considered appropriate to manage this process.

Additional reserves are required to provide for risks in relation to premises:

- Where cessation of operations would require a reassignment of the property and;
- Ongoing maintenance costs.

Wherever possible the trustees will, from time to time, designate funding to be used to develop projects where gaps in services exist. These services will be required to enable the fulfilment of one or more of our key objectives.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2021

FINANCIAL REVIEW

COVID 19

The Covid-19 pandemic affected BYL & CYCD in the year 2020 - 2021 with the centre, which is Bangladesh Youth League's community initiative, having to close between April, June, November 2020 and a partial closure in January, February March 2021 because of the national lockdown, local restrictions and very high Covid-19 infection rates locally. However, in response to the pandemic, CYCD developed a phone advice service for welfare benefits and High Commission advice, continued to support vulnerable young people referred by Youth Offending Service and maintained regular contact by phone for the older people's health & well being clubs, Access Disability Project and children and families who were part of the Rising Stars children's clubs.

CYCD, once lock down ended was able to run holiday clubs for young people, children and children with disability during the summer and into the autumn. The impact though with the loss of income from external groups and CYCD's own groups was large. Fortunately the impact was mostly mitigated with the help from the Government's Furlough Scheme and Business Support grants. Covid-19 Emergency grant funding (National Lottery Community Fund, Power to Change/CColours and Beds Luton Community Fund) enabled CYCD to develop services with phone advice as well as face to face support for women facing domestic violence, welfare benefits advice, older people's support and young people. The Centre invested in preparing for Covid-19 safety measures.

Trustees believe the charity will pull through these uncertain times. Our approach has been to work closely with our funders who have been supportive and flexible with the grants. New projects, for example, the Luton Digital Skills & Employment Project, part-funded for 3.5 years by European Social Fund and focussed on providing unemployed local women with key skills to gain employment were able to start in late 2020 and our projects have been able to respond flexibly to the pandemic situation. Trustees believe Bangladesh Youth League is in a strong position to emerge from the pandemic and thrive in the coming years.

Review and results

The Trustees wish to report a net gain of £100,055 on operations within restricted and unrestricted funds for the year under review. This is represented by a gain in the unrestricted general funds of £80,830 and a deficit in the unrestricted designated funds of £8,438, and a gain in the restricted funds of £27,663. The unrestricted general reserves now stand at £81,116, designated reserves at £764,705 and restricted reserves at £184,030.

Details of the major items on the balance sheet can be found in the notes to the accounts. The fluctuations in debtors and creditors year on year are purely the result of timing of receipts and payments around the year end.

Stephen Mason has signified his willingness to continue in office as Independent Examiner and a resolution proposing re-appointment will be put to the forthcoming Annual General Meeting.

FUTURE DEVELOPMENTS

In the challenging times ahead, the Trustees of the Bangladesh Youth League are committed to sustaining the existing service provisions and to developing new services to meet the changing needs of the local communities. The organisation is also aiming to become more self-financing and is developing a strategy to meet this objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing instrument is the constitution of the Bangladesh Youth League (Luton) which was adopted on 22 May 2005.

Recruitment and appointment of new trustees

New Trustees are nominated from members of BYL and elected at the AGM.

Organisational structure

Management is through an Executive Committee of Trustees up to a maximum of 19. Executive Committee meetings are held on a monthly basis. There is one standing sub-committee with a remit for Premises and Human Resources.

Other ad hoc sub-committees are set up to investigate and develop particular issues and to provide a written report and recommendations to the Executive Committee.

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees are introduced to the work of the Charity in three stages: by one-to-one discussions with the trustees reviewing the aims and purposes; by the provision of documents such as the business plan, minutes of meetings and reports which provide a background to current work and decisions; and the engagement with their fellow trustees. Trustees undertake a skills assessment to enable their involvement in areas of work where they will immediately add value and identify any areas they wish to develop but will require support or training.

Risk management

The trustees are responsible for ensuring that the charity assesses the risks incurred in carrying on its business and makes policy provision to ensure that appropriate action is undertaken. The trustees have undertaken an assessment of major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks including fraud and error.

Approved by order of the board of trustees on 20/08/2021 and signed on its behalf by:



.....
T Khan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BANGLADESH YOUTH LEAGUE (LUTON)**

Independent examiner's report to the trustees of Bangladesh Youth League (Luton)

I report to the charity trustees on my examination of the accounts of Bangladesh Youth League (Luton) (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

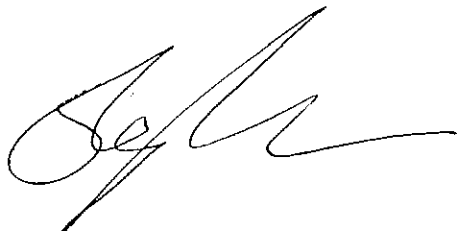
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.



Stephen Mason BSc ACA
FKCA Limited
260 - 270 Butterfield
Great Marlings
Luton
Bedfordshire
LU2 8DL

Date: 13/09/2021

BANGLADESH YOUTH LEAGUE (LUTON)

STATEMENT OF FINANCIAL ACTIVITIES **for the Year Ended 31 MARCH 2021**

				2021	2020
	Notes	Unrestricted fund £	Unrestricted funds - Designated £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Bangladesh Youth League Centre for Youth and Community Development		5,274	-	88,025	95,637
Crescent Summer School Project		88,382	-	114,892	87,351
Bangladesh After School Educational Support Service		-	-	-	30,549
Little Stars Pre-School		-	-	-	6,275
BYL Luncheon Clubs		-	-	-	92,971
Access Disability Project		-	-	-	10,350
Rising Stars Play Scheme		-	-	69,317	72,500
BBO Support into Employment		-	-	34,517	28,045
Luton Digital Skills and Employment Project		-	-	15,903	19,925
		-	-	38,169	-
Investment income	2	19,984	-	19,984	22,722
Other income	4	111,797	-	111,797	153
Total		225,437	-	596,365	466,478
EXPENDITURE ON					
Investment management costs	5	1,665	-	4,598	5,698
Charitable activities	6				
Bangladesh Youth League Centre for Youth and Community Development		40,485	16,535	145,780	146,244
Crescent Summer School Project		62,542	-	89,052	99,660
Bangladesh After School Educational Support Service		-	-	-	29,516
Little Stars Pre-School		-	-	-	5,533
BYL Luncheon Clubs		25,829	-	100,984	109,244
Access Disability Project		-	-	-	11,396
Rising Stars Play Scheme		10,306	-	73,671	87,220
BBO Support into Employment		-	-	32,470	28,044
Luton Digital Skills and Employment Project		3,780	-	19,683	19,925
		-	-	38,169	-
Total		144,607	16,535	504,407	542,480
Net gains on investments		-	8,097	8,097	7,861
NET INCOME/(EXPENDITURE)		80,830	(8,438)	100,055	(68,141)

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2021**

				2021	2020
	Unrestricted	Unrestricted	Restricted	Total	Total
	fund	funds -	fund	funds	funds
Notes	£	Designated	£	£	£
		£			
RECONCILIATION OF FUNDS					
Total funds brought forward	286	773,143	156,367	929,796	997,937
TOTAL FUNDS CARRIED FORWARD	<u>81,116</u>	<u>764,705</u>	<u>184,030</u>	<u>1,029,851</u>	<u>929,796</u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

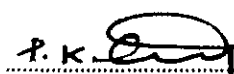
**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	788,559	808,161
Investment property	13	278,001	269,904
		<u>1,066,560</u>	<u>1,078,065</u>
CURRENT ASSETS			
Debtors	14	14,131	68,755
Cash at bank and in hand		234,833	63,610
		<u>248,964</u>	<u>132,365</u>
CREDITORS			
Amounts falling due within one year	15	(119,237)	(104,701)
NET CURRENT ASSETS		<u>129,727</u>	<u>27,664</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,196,287</u>	<u>1,105,729</u>
CREDITORS			
Amounts falling due after more than one year	16	(166,436)	(175,933)
NET ASSETS		<u>1,029,851</u>	<u>929,796</u>
FUNDS	20		
Unrestricted funds:			
General fund		81,115	286
Designated Fund - Property		764,706	773,143
		<u>845,821</u>	<u>773,429</u>
Restricted funds		184,030	156,367
TOTAL FUNDS		<u>1,029,851</u>	<u>929,796</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/08/21 and were signed on its behalf by:



T Khan - Trustee



I K Chowdhury - Trustee

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	187,946	(71,772)
Interest paid		(4,598)	(5,698)
Net cash provided by/(used in) operating activities		<u>183,348</u>	<u>(77,470)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(12,125)	(7,418)
Net cash used in investing activities		<u>(12,125)</u>	<u>(7,418)</u>
Change in cash and cash equivalents in the reporting period		<u>171,223</u>	<u>(84,888)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>63,610</u>	<u>148,498</u>
Cash and cash equivalents at the end of the reporting period		<u><u>234,833</u></u>	<u><u>63,610</u></u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 MARCH 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	100,055	(68,141)
Adjustments for:		
Depreciation charges	31,727	32,231
Gain on investments	(8,097)	(7,861)
Interest paid	4,598	5,698
Decrease/(increase) in debtors	54,624	(7,479)
Increase/(decrease) in creditors	5,039	(26,220)
Net cash provided by/(used in) operations	<u>187,946</u>	<u>(71,772)</u>

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	63,610	171,223	234,833
	<u>63,610</u>	<u>171,223</u>	<u>234,833</u>
Debt			
Debts falling due within 1 year	(13,767)	(2,053)	(15,820)
Debts falling due after 1 year	(175,933)	9,497	(166,436)
	<u>(189,700)</u>	<u>7,444</u>	<u>(182,256)</u>
Total	<u>(126,090)</u>	<u>178,667</u>	<u>52,577</u>

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Bangladesh Youth League (Luton) meets the definition of a public benefit entity under FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£)

Preparation of the accounts on a going concern basis

The Trustees believe that the charity has adequate resources in place and has taken appropriate measures to appropriately manage the principal risks and uncertainties it faces as a result of the current COVID-19 pandemic. The charity has taken advantage of support measures offered by the UK government, and whilst activities have been interrupted, the charity has continued to activities through these uncertain times.

The trustees have considered all relevant matters and believe that the going concern basis continues to be appropriate when preparing these accounts.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised in the income and expenditure accounts within other income when it is deemed to be receivable by the charity

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable activities costs comprise all direct expenditure and support costs attributed to the charitable projects. Support costs are allocated directly to the project to which they relate and as such no apportionment activities are used.

Governance costs

Governance costs comprises all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those costs relating to the statutory audit and legal fees.

Allocation and apportionment of costs

All costs are directly allocated to the activity to which they relate.

Tangible fixed assets

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Freehold property	- Straight line over 50 years
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Included within fixed assets is a freehold property which is used in part to further the charity's objectives and in part let out to commercial tenants.

Investment property

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in profit or loss.

The methods and significant assumptions used to ascertain the fair value at the balance sheet date and fair value movement included in the profit for the year are as follows:

Properties are valued using an open market valuation by the Board of Trustees.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds have arisen on the purchase of a new building. This fund can be used in accordance with the charitable objectives at the discretion of the trustees.

Financial instruments, cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Financial instruments are measured as fair value. In the case of unlisted investments they are valued at nominal value.

2. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	<u>19,984</u>	<u>22,722</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2021**

3. INCOME FROM CHARITABLE ACTIVITIES

	Bangladesh Youth League £	Centre for Youth and Community Development £	Little Stars Pre-School £	Access Disability Project £
Management fees	5,274	49,746	-	-
Room letting	-	38,636	-	-
Grants	82,751	26,510	(25,829)	69,317
Minibus	-	-	-	-
Trip fees	-	-	-	-
Nursery fees	-	-	129,590	-
Sundry	-	-	-	-
	<u>88,025</u>	<u>114,892</u>	<u>103,761</u>	<u>69,317</u>
			2021	2020
	Rising Stars Play Scheme	BBO Support into Employment	Luton Digital Skills and Employment Project	Total activities
	£	£	£	£
Management fees	-	-	-	55,020
Room letting	-	-	-	38,636
Grants	34,517	15,903	38,169	241,338
Minibus	-	-	-	800
Trip fees	-	-	-	2,809
Nursery fees	-	-	-	129,590
Sundry	-	-	-	5,924
	<u>34,517</u>	<u>15,903</u>	<u>38,169</u>	<u>464,584</u>
				443,603

4. OTHER INCOME

	2021 £	2020 £
Bank interest	15	153
Job Retention Scheme	111,782	-
	<u>111,797</u>	<u>153</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2021

5. INVESTMENT MANAGEMENT COSTS

Investment management costs

	2021	2020
	£	£
Interest payable and similar charges	4,598	5,698
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Bangladesh Youth League Centre for Youth and Community Development	140,758	5,022	145,780
Little Stars Pre-School	89,052	-	89,052
Access Disability Project	100,984	-	100,984
Rising Stars Play Scheme	73,671	-	73,671
BBO Support into Employment	32,470	-	32,470
Luton Digital Skills and Employment Project	19,683	-	19,683
	38,169	-	38,169
	<u>494,787</u>	<u>5,022</u>	<u>499,809</u>

7. SUPPORT COSTS

	Governance costs £
Bangladesh Youth League	5,022
	<u> </u>

8. INDEPENDENT EXAMINERS REMUNERATION

During the year, the independent examiner charged fees of £1,750 (2020: £1,750) for the independent examination of the financial statements and £3,272 (2020: £2,750) for non independent examination service

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2021**

10. STAFF COSTS

	2021	2020
Wages	221,282	201,167
Social security	14,604	12,755
Pensions	3,698	3,230
Other staff costs	3,874	23,671
	<u>243,458</u>	<u>240,823</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable activities	<u>15</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities				
Bangladesh Youth League	-	-	95,637	95,637
Centre for Youth and Community				
Development	61,390	-	25,961	87,351
Crescent Summer School Project	2,809	-	27,740	30,549
Bangladesh After School Educational Support				
Service	3,775	-	2,500	6,275
Little Stars Pre-School	-	-	92,971	92,971
BYL Luncheon Clubs	670	-	9,680	10,350
Access Disability Project	-	-	72,500	72,500
Rising Stars Play Scheme	-	-	28,045	28,045
BBO Support into Employment	-	-	19,925	19,925
Investment income	22,725	-	(3)	22,722
Other income	153	-	-	153
Total	<u>91,522</u>	<u>-</u>	<u>374,956</u>	<u>466,478</u>
EXPENDITURE ON				
Investment management costs	5,698	-	-	5,698
Charitable activities				
Bangladesh Youth League	28,732	25,576	91,936	146,244
Centre for Youth and Community				
Development	73,699	-	25,961	99,660
Crescent Summer School Project	-	-	29,516	29,516
Bangladesh After School Educational Support				
Service	3,033	-	2,500	5,533
Little Stars Pre-School	-	-	109,244	109,244
BYL Luncheon Clubs	-	-	11,396	11,396
Access Disability Project	-	-	87,220	87,220
Rising Stars Play Scheme	-	-	28,044	28,044

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £
BBO Support into Employment	-	-	19,925	19,925
Total	111,162	25,576	405,742	542,480
Net gains on investments	-	7,861	-	7,861
NET INCOME/(EXPENDITURE)	(19,640)	(17,715)	(30,786)	(68,141)

RECONCILIATION OF FUNDS

Total funds brought forward	19,927	790,858	187,152	997,937
TOTAL FUNDS CARRIED FORWARD	<u>287</u>	<u>773,143</u>	<u>156,366</u>	<u>929,796</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2020	1,118,322	142,893	50,310	42,648	1,354,173
Additions	-	-	-	12,125	12,125
At 31 March 2021	<u>1,118,322</u>	<u>142,893</u>	<u>50,310</u>	<u>54,773</u>	<u>1,366,298</u>
DEPRECIATION					
At 1 April 2020	323,714	139,737	46,158	36,403	546,012
Charge for year	22,367	278	4,152	4,930	31,727
At 31 March 2021	<u>346,081</u>	<u>140,015</u>	<u>50,310</u>	<u>41,333</u>	<u>577,739</u>
NET BOOK VALUE					
At 31 March 2021	<u>772,241</u>	<u>2,878</u>	-	<u>13,440</u>	<u>788,559</u>
At 31 March 2020	<u>794,608</u>	<u>3,156</u>	<u>4,152</u>	<u>6,245</u>	<u>808,161</u>

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2021**

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2020	269,904
Revaluation	8,097
	<u>278,001</u>
At 31 March 2021	<u>278,001</u>
NET BOOK VALUE	
At 31 March 2021	<u>278,001</u>
At 31 March 2020	<u>269,904</u>

There are no restrictions on the ability to realise investment property or on the remittance of income and proceeds of disposal, nor are there any contractual obligations for the purchase, construction, or development of investment property or for repairs, maintenance or enhancements.

Leasing Agreements

Minimum lease payments under non-cancellable operating leases are receivable as follows:

	2021	2020
	£	£
Within one year	23,000	23,000
Between one and five years	72,000	71,000
In more than five years	-	12,000
	<u>83,000</u>	<u>106,000</u>

Fair value at 31 March 2021 is represented by:

	£
Valuation in 2021	<u>278,001</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Receivables	955	66,616
Other debtors	5,272	-
Prepayments and accrued income	7,904	2,139
	<u>14,131</u>	<u>68,755</u>

BANGLADESH YOUTH LEAGUE (LUTON)

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2021**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 17)	15,820	13,767
Payables	41,522	27,865
Other creditors	28,265	28,938
Grants payable	1,590	-
Accruals and deferred income	32,040	34,131
	<u>119,237</u>	<u>104,701</u>

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 17)	<u>166,436</u>	<u>175,933</u>

17. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>15,820</u>	<u>13,767</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>88,669</u>	<u>88,669</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans > 5 years	77,767	87,264

18. SECURED DEBTS

The following secured debts are included within creditors:

	2021	2020
	£	£
Bank loans	<u>182,256</u>	<u>189,700</u>

Land at 108 Leagrave Road is held as security over the mortgage.

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2021**

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

				2021	2020
	Unrestricted fund £	Unrestricted funds - Designated £	Restricted fund £	Total funds £	Total funds £
Fixed assets	67,305	557,233	164,021	788,559	808,161
Investments	-	278,001	-	278,001	269,904
Current assets	87,798	111,727	49,439	248,964	132,365
Current liabilities	(73,988)	(15,819)	(29,430)	(119,237)	(104,701)
Long term liabilities	-	(166,436)	-	(166,436)	(175,933)
	<u>81,115</u>	<u>764,706</u>	<u>184,030</u>	<u>1,029,851</u>	<u>929,796</u>

20. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	286	80,829	81,115
Designated Fund - Property	773,143	(8,437)	764,706
	<u>773,429</u>	<u>72,392</u>	<u>845,821</u>
Restricted funds			
Restricted fund	156,367	27,663	184,030
	<u>929,796</u>	<u>100,055</u>	<u>1,029,851</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	225,437	(144,608)	-	80,829
Designated Fund - Property	-	(16,534)	8,097	(8,437)
	<u>225,437</u>	<u>(161,142)</u>	<u>8,097</u>	<u>72,392</u>
Restricted funds				
Restricted fund	370,928	(343,265)	-	27,663
	<u>596,365</u>	<u>(504,407)</u>	<u>8,097</u>	<u>100,055</u>
TOTAL FUNDS				

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	19,927	(19,641)	286
Designated Fund - Property	790,858	(17,715)	773,143
	<u>810,785</u>	<u>(37,356)</u>	<u>773,429</u>
Restricted funds			
Restricted fund	187,152	(30,785)	156,367
	<u>187,152</u>	<u>(30,785)</u>	<u>156,367</u>
TOTAL FUNDS	<u>997,937</u>	<u>(68,141)</u>	<u>929,796</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	91,522	(111,163)	-	(19,641)
Designated Fund - Property	-	(25,576)	7,861	(17,715)
	<u>91,522</u>	<u>(136,739)</u>	<u>7,861</u>	<u>(37,356)</u>
Restricted funds				
Restricted fund	374,956	(405,741)	-	(30,785)
	<u>374,956</u>	<u>(405,741)</u>	<u>-</u>	<u>(30,785)</u>
TOTAL FUNDS	<u>466,478</u>	<u>(542,480)</u>	<u>7,861</u>	<u>(68,141)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	19,927	61,188	81,115
Designated Fund - Property	790,858	(26,152)	764,706
	<u>810,785</u>	<u>35,036</u>	<u>845,821</u>
Restricted funds			
Restricted fund	187,152	(3,122)	184,030
	<u>187,152</u>	<u>(3,122)</u>	<u>184,030</u>
TOTAL FUNDS	<u>997,937</u>	<u>31,914</u>	<u>1,029,851</u>

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2021

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	316,959	(255,771)	-	61,188
Designated Fund - Property	-	(42,110)	15,958	(26,152)
	<u>316,959</u>	<u>(297,881)</u>	<u>15,958</u>	<u>35,036</u>
Restricted funds				
Restricted fund	745,884	(749,006)	-	(3,122)
	<u>745,884</u>	<u>(749,006)</u>	<u>-</u>	<u>(3,122)</u>
TOTAL FUNDS	<u>1,062,843</u>	<u>(1,046,887)</u>	<u>15,958</u>	<u>31,914</u>

Restricted fund	Project	Balance at 31 March 2021 (£)	Remarks
National Lottery	BYL	55	The restricted underspent will be spent during 2021-2022 financial year.
Community Fund	BYL	7,616	The restricted underspent will be spent during 2021-2022 financial year.
Luton Borough Council	BYL	485	The restricted underspent will be spent during 2021-2022 financial year.
Power to Change/CCLORS	BYL	485	The restricted underspent will be spent during 2021-2022 financial year.
Luton Borough Council	LUNCHEON	3,601	This was spent on capital item in year 2016-17. This will be released to SOFA as the asset is depreciated.
Bedfordshire & Luton Community Foundation	LUNCHEON	849	This was spent on capital item in year 2016-17. This will be released to SOFA as the asset is depreciated.
Luton Borough Council (LBC)/London Luton Airport Ltd (LLAL)/Autism Bedfordshire	ADP	47,326	The underspend of £12,708 will be spent in Year 2021-2022. This reserve also includes £34,619 which has been spent on new minibus in year 2014-15 and £21,682 was spent on capital items in year 2013-14. This items will be released to the SOFA as the assets is depreciated.
Nursery Education Funding (NEF)/Two Year Funding	Little Stars Pre-school	116,201	The underspent of £9,412 will be spend in Year 2021-2022. This reserve also includes £4,566 which has already spent on Building works in year 2014-2015 and £107,033 was spent on capital item in year 2013-14. This will be released to SOFA as the asset is depreciated.
Luton Borough Council	Little Stars Pre-school	5,850	The underspent will be spent during 2021-2022 financial year.
BBC Child in Need	Rising Stars	2,046	The underspent will be spent during 2021-2022 financial year.
		<u>184,030</u>	

BANGLADESH YOUTH LEAGUE (LUTON)

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 MARCH 2021**

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 nor for the year ended 31 March 2020.

22. ULTIMATE CONTROLLING PARTY

The charity is jointly controlled by the Executive Committee of Trustees.

23. RESTRICTED GRANTS RECEIVED

Restricted Fund	Project	Income 2021 £
Bedfordshire & Luton Community Foundation	BYL	9,849
Luton Adult Education	BYL	3,360
National Lottery Community Fund	BYL	41,827
Power to Change/CCLORS	BYL	4,920
Luton Borough Council	BYL	22,796
Power to Change/CCLORS	CYCD	26,510
Luton Borough Council	BBO	15,903
Autism Bedfordshire	ADP	69,317
Power to Change/CCLORS	Little Stars Pre-School	18,570
Nursery Education Funding	Little Stars Pre-School	79,340
Luton Borough Council	Little Stars Pre-School	5,850
	Luton Digital Skills &	
European Social Fund	Employment Project	38,169
BBC Children In Need	Rising Stars	34,517
		370,928

BANGLADESH YOUTH LEAGUE (LUTON)

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Investment income		
Rents received	19,984	22,722
Charitable activities		
Management fees	55,020	31,376
Room letting	38,636	27,585
Grants	241,338	282,138
Minibus	-	800
Trip fees	-	2,809
Nursery fees	129,590	92,971
Sundry	-	5,924
	464,584	443,603
Other income		
Bank interest	15	153
Job Retention Scheme	111,782	-
	111,797	153
Total incoming resources	596,365	466,478
EXPENDITURE		
Investment management costs		
Mortgage	4,598	5,698
Charitable activities		
Wages and social security	243,459	221,331
Rates and water	2,482	3,739
Insurance	11,554	9,011
Light and heat	19,033	17,316
Telephone	5,112	4,375
Postage and stationery	10,434	8,984
Sundries	20,884	23,651
Repairs and maintenance	9,510	9,401
Minibus repairs and insurance	4,671	3,763
Travel expenses	-	157
Admission fees for trips	-	6,377
Arts materials and sports equipment	-	1,142
Transport	-	3,627
Premises	4,463	14,921
Training, consultancy and research	5,733	1,692
Volunteers expenses	1,003	14,905
OFSTED fees	556	336
Foods and small equipment	3,855	4,924
Carried forward	342,749	349,652

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BANGLADESH YOUTH LEAGUE (LUTON)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 MARCH 2021

	2021 £	2020 £
Charitable activities		
Brought forward	342,749	349,652
Management cost	29,669	31,376
Recruitment and publicity	4,252	1,251
Freelance workers	60,004	68,390
Bad debts	-	169
Youth exchange	-	8,495
Project and activity expenses	12,533	1,747
Mortgage interest	2,299	2,849
Youth and carer consortium expenses	-	36,120
Payment to partner	11,554	-
Freehold property	22,367	22,366
Fixtures and fittings	278	3,210
Motor vehicles	4,152	4,152
Computer equipment	4,930	2,505
	494,787	532,282
Support costs		
Governance costs		
Independent examiners remuneration	1,750	1,750
Independent examiners remuneration for non audit work	3,272	2,750
	5,022	4,500
Total resources expended	504,407	542,480
Net income/(expenditure)	91,958	(76,002)

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