

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.

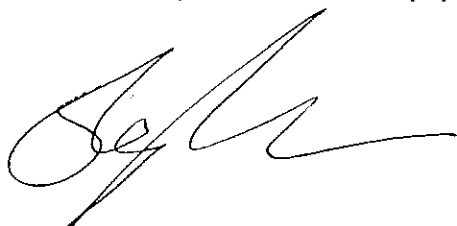
Independent examiner's statement

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 £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Bangladesh Youth League Centre for Youth and Community Development		5,274	-	82,751	88,025
Crescent Summer School Project		88,382	-	26,510	114,892
Bangladesh After School Educational Support Service		-	-	-	-
Little Stars Pre-School		-	-	-	6,275
BYL Luncheon Clubs		-	-	103,761	103,761
Access Disability Project		-	-	-	92,971
Rising Stars Play Scheme		-	-	69,317	69,317
BBO Support into Employment		-	-	34,517	34,517
Luton Digital Skills and Employment Project		-	-	15,903	15,903
		-	-	38,169	38,169
Investment income	2	19,984	-	-	19,984
Other income	4	111,797	-	-	111,797
Total		225,437	-	370,928	596,365
EXPENDITURE ON					
Investment management costs	5	1,665	-	2,933	4,598
Charitable activities	6				
Bangladesh Youth League Centre for Youth and Community Development		40,485	16,535	88,760	145,780
Crescent Summer School Project		62,542	-	26,510	89,052
Bangladesh After School Educational Support Service		-	-	-	-
Little Stars Pre-School		-	-	-	5,533
BYL Luncheon Clubs		25,829	-	75,155	100,984
Access Disability Project		-	-	-	109,244
Rising Stars Play Scheme		10,306	-	63,365	73,671
BBO Support into Employment		-	-	32,470	32,470
Luton Digital Skills and Employment Project		3,780	-	15,903	19,683
		-	-	38,169	38,169
Total		144,607	16,535	343,265	504,407
Net gains on investments		-	8,097	-	8,097
NET INCOME/(EXPENDITURE)		80,830	(8,438)	27,663	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

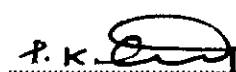
BANGLADESH YOUTH LEAGUE (LUTON)

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 £	Total activities £
Management fees	-	-	-	55,020	31,376
Room letting	-	-	-	38,636	27,585
Grants	34,517	15,903	38,169	241,338	282,138
Minibus	-	-	-	-	800
Trip fees	-	-	-	-	2,809
Nursery fees	-	-	-	129,590	92,971
Sundry	-	-	-	-	5,924
	<u>34,517</u>	<u>15,903</u>	<u>38,169</u>	<u>464,584</u>	<u>443,603</u>

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
		<hr/>
		370,928 <hr/>

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
	<hr/> 464,584	<hr/> 443,603
Other income		
Bank interest	15	153
Job Retention Scheme	111,782	-
	<hr/> 111,797	<hr/> 153
Total incoming resources	<hr/> 596,365	<hr/> 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

This page does not form part of the statutory financial statements

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
	<hr/> 494,787	<hr/> 532,282
Support costs		
Governance costs		
Independent examiners remuneration	1,750	1,750
Independent examiners remuneration for non audit work	3,272	2,750
	<hr/> 5,022	<hr/> 4,500
Total resources expended	<hr/> 504,407	<hr/> 542,480
Net income/(expenditure)	<hr/> <hr/> 91,958	<hr/> <hr/> (76,002)

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