

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)

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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 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. 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.

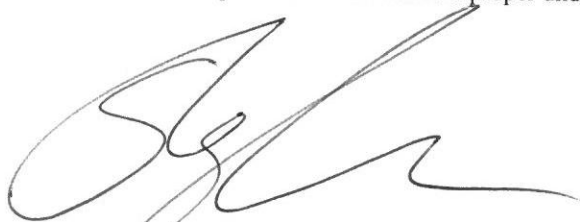
Independent examiner's statement

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		-	5,560	-	8,097
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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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>
		<hr/>	<hr/>
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)
Restricted funds	344,016	(253,239)	13,657	104,434
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>