

**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**

<b>TRUSTEES</b>	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
<b>PRINCIPAL ADDRESS</b>	94 Leagrave Road Luton Bedfordshire LU4 8HZ
<b>REGISTERED CHARITY NUMBER</b>	1109719
<b>INDEPENDENT EXAMINER</b>	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 £
<b>INCOME AND ENDOWMENTS FROM</b>						
<b>Charitable activities</b>	3					
Bangladesh Youth League Centre for Youth and Community Development		-	-	293,037	293,037	127,112
Bangladesh After School Educational Support Service		31,927	-	8,688	40,615	68,469
Little Stars Pre-School		710	-	5,000	5,710	6,350
Access Disability Project		6,877	-	142,922	149,799	127,030
Rising Stars Play Scheme		-	-	77,681	77,681	70,664
BBO Support into Employment		-	-	28,976	28,976	43,859
Luton Digital Skills and Employment Project		-	-	15,516	15,516	41,767
		-	-	119,471	119,471	155,810
Investment income	2	21,882	-	-	21,882	21,800
Other income	4	298	-	-	298	26,961
<b>Total</b>		<b>61,694</b>	<b>-</b>	<b>691,291</b>	<b>752,985</b>	<b>689,822</b>
<b>EXPENDITURE ON</b>						
Investment management costs	5	-	-	6,270	6,270	4,511
<b>Charitable activities</b>						
	6					
Bangladesh Youth League Centre for Youth and Community Development		12,431	17,541	232,917	262,889	121,052
Bangladesh After School Educational Support Service		58,908	-	8,688	67,596	27,618
Little Stars Pre-School		-	-	2,033	2,033	2,869
BYL Luncheon Clubs		-	-	146,999	146,999	134,022
Access Disability Project		1,309	-	-	1,309	994
Rising Stars Play Scheme		-	-	74,817	74,817	79,545
BBO Support into Employment		-	-	25,467	25,467	37,973
Luton Digital Skills and Employment Project		-	-	15,516	15,516	43,414
		28	-	119,470	119,498	164,340
<b>Total</b>		<b>72,676</b>	<b>17,541</b>	<b>632,177</b>	<b>722,394</b>	<b>616,338</b>
Net gains on investments		5,671	-	-	5,671	5,560
<b>NET INCOME/(EXPENDITURE)</b>						
<b>Transfers between funds</b>	20	(5,311)	(17,541)	59,114	36,262	79,044
		283,561	(283,561)	-	-	-
<b>Net movement in funds</b>		<b>278,250</b>	<b>(301,102)</b>	<b>59,114</b>	<b>36,262</b>	<b>79,044</b>
<b>RECONCILIATION OF FUNDS</b>						
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 £
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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

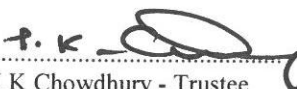
**BANGLADESH YOUTH LEAGUE (LUTON)**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	12	840,966	807,391
Investment property	13	289,232	283,561
		<u>1,130,198</u>	<u>1,090,952</u>
<b>CURRENT ASSETS</b>			
Debtors	14	68,410	56,624
Cash at bank and in hand		294,528	227,639
		<u>362,938</u>	<u>284,263</u>
<b>CREDITORS</b>			
Amounts falling due within one year	15	(210,985)	(116,338)
<b>NET CURRENT ASSETS</b>		<u>151,953</u>	<u>167,925</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,282,151</u>	<u>1,258,877</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	16	(136,992)	(149,981)
<b>NET ASSETS</b>		<u>1,145,159</u>	<u>1,108,896</u>
<b>FUNDS</b>	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>
<b>TOTAL FUNDS</b>		<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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(68,191)	(51,427)
Net cash used in investing activities		<u>(68,191)</u>	<u>(51,427)</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		(14,399)	-
Net cash (used in)/provided by financing activities		<u>(14,399)</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>66,889</u>	<u>(7,194)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>227,639</u>	<u>234,833</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	36,263	79,045
<b>Adjustments for:</b>		
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)
<b>Net cash provided by operations</b>	<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
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	227,639	66,889	294,528
	<u>227,639</u>	<u>66,889</u>	<u>294,528</u>
<b>Debt</b>			
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>
<b>Total</b>	<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	<u>21,882</u>	<u>21,800</u>

# **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 £
<b>INCOME AND ENDOWMENTS FROM</b>				
<b>Charitable activities</b>				
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
<b>Total</b>	<u>118,580</u>	<u>-</u>	<u>571,242</u>	<u>689,822</u>
<b>EXPENDITURE ON</b>				
Investment management costs	4,243	-	268	4,511
<b>Charitable activities</b>				
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 £
<b>Total</b>	<u>73,653</u>	<u>18,444</u>	<u>524,241</u>	<u>616,338</u>
Net gains on investments	<u>-</u>	<u>5,560</u>	<u>-</u>	<u>5,560</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>44,927</u>	<u>(12,884)</u>	<u>47,001</u>	<u>79,044</u>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>81,115</u>	<u>764,706</u>	<u>184,030</u>	<u>1,029,851</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>126,042</u></u>	<u><u>751,822</u></u>	<u><u>231,031</u></u>	<u><u>1,108,895</u></u>

**12. TANGIBLE FIXED ASSETS**

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

# **BANGLADESH YOUTH LEAGUE (LUTON)**

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

### **13. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 April 2022	283,561
Revaluation	5,671
	<u>289,232</u>
At 31 March 2023	<u>289,232</u>
<b>NET BOOK VALUE</b>	
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	36,000	48,000
	<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	1,295	1,557
	<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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Restricted fund	231,031	59,114	-	290,145
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>				
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)
<b>Restricted funds</b>				
Restricted fund	691,291	(632,177)	-	59,114
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
Restricted fund	184,030	47,001	231,031
	<u>184,030</u>	<u>47,001</u>	<u>231,031</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
Restricted fund	571,242	(524,241)	-	47,001
	<u>571,242</u>	<u>(524,241)</u>	<u>-</u>	<u>47,001</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
Restricted fund	184,030	106,115	-	290,145
	<u>184,030</u>	<u>106,115</u>	<u>-</u>	<u>290,145</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	180,274	(146,329)	5,671	39,616
Designated Fund - Property	-	(35,985)	5,560	(30,425)
	<u>180,274</u>	<u>(182,314)</u>	<u>11,231</u>	<u>9,191</u>
<b>Restricted funds</b>				
Restricted fund	1,262,533	(1,156,418)	-	106,115
	<u>1,442,807</u>	<u>(1,338,732)</u>	<u>11,231</u>	<u>115,306</u>

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.
		<u>290,145</u>	



# **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**

<b>Restricted Fund</b>	<b>Project</b>	<b>Income 2023 £</b>
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
		<hr/>
		691,291
		<hr/>