

REGISTERED CHARITY NUMBER: 1109719

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

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

BANGLADESH YOUTH LEAGUE (LUTON)

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 MARCH 2025**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 24

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

TRUSTEES

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

PRINCIPAL ADDRESS

94 Leagrave Road
Luton
Bedfordshire
LU4 8HZ

**REGISTERED CHARITY
NUMBER**

1109719

INDEPENDENT EXAMINER

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

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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

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

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Fundraising activities

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

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

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

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

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

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

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

Our core commitments are:

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

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

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

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

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

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

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

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

Cultural & Language Education (Rongdhonu Bangla School):

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

Health & Wellbeing for Older Adults (Bhandob Club):

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

Women's Empowerment:

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

Employability, ESOL & Digital Skills Programme:

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

Partnership Works:

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

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

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

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

BANGLADESH YOUTH LEAGUE (LUTON)

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

FINANCIAL REVIEW

Principal funding sources

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

Reserves policy

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

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

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

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

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

Review and results

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

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

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

FUTURE DEVELOPMENTS

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Organisational structure

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

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

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

Risk management

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

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



.....
T Khan - Trustee

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

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

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

Responsibilities and basis of report

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

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

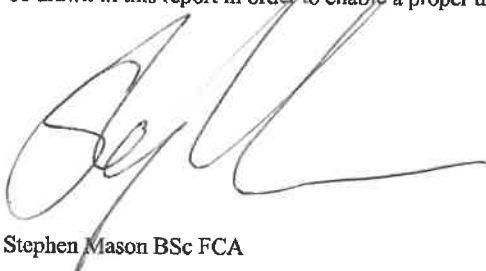
Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stephen Mason BSc FCA

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

Date: 18/11/2025

BANGLADESH YOUTH LEAGUE (LUTON)

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

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

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

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

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

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

**BALANCE SHEET
31 MARCH 2025**

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

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


T Khan - Trustee


I K Chowdhury - Trustee

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

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

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

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

BANGLADESH YOUTH LEAGUE (LUTON)

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Preparation of the accounts on a going concern basis

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

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

Income

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

Government grants

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

Expenditure

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

Charitable activities

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

Governance costs

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

Allocation and apportionment of costs

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

Tangible fixed assets

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

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

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

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

Land is not depreciated.

Investment property

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

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Financial instruments, cash and bank balances

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

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

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Cafe Income	37	1,057

BANGLADESH YOUTH LEAGUE (LUTON)

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

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

5. OTHER INCOME

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

6. INVESTMENT MANAGEMENT COSTS

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

7. CHARITABLE ACTIVITIES COSTS

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

8. SUPPORT COSTS

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

9. INDEPENDENT EXAMINERS REMUNERATION

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

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

Trustees' expenses

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

11. STAFF COSTS

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

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

13. TANGIBLE FIXED ASSETS

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

14. INVESTMENT PROPERTY

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

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

Leasing Agreements

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

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

Fair value at 31 March 2025 is represented by:

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

DEFERRED INCOME

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

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

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

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

18. LOANS

An analysis of the maturity of loans is given below:

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

19. SECURED DEBTS

The following secured debts are included within creditors:

	2025	2024
	£	£
Bank loans	<u>121,140</u>	<u>138,219</u>

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

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

21. MOVEMENT IN FUNDS

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

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

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

21. MOVEMENT IN FUNDS - continued

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

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

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

BANGLADESH YOUTH LEAGUE (LUTON)

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

21. MOVEMENT IN FUNDS - continued

Transfers between funds

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

22. RELATED PARTY DISCLOSURES

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

23. ULTIMATE CONTROLLING PARTY

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

24. RESTRICTED GRANTS RECEIVED

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