

East Ham Bangladeshi Islamic  
Community Trust

Trustees' Report and

Unaudited Financial Statements for the Year Ended 31 March 2022

East Ham Bangladeshi Islamic  
Community Trust

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for the Year Ended 31 March 2022

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East Ham Bangladeshi Islamic  
Community Trust

Reference and Administrative Details  
for the Year Ended 31 March 2022

<b>TRUSTEES</b>	Mohammed Abdul Wahid (Chairman) Muhammad Modu Miah (Secretary) Enus Ali (Treasurer)
<b>PRINCIPAL ADDRESS</b>	164 Market Street London E6 2PU
<b>REGISTERED CHARITY NUMBER</b>	1122004
<b>INDEPENDENT EXAMINER</b>	Quilfords Limited Chartered Certified Accountants 113 Romford Road London E15 4LY

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The principle activities and aims of the charity are:

- (a) To advance the education of the general public by providing training and retraining facilities, particularly among unemployed people for the purpose of helping such people find employment and integrating them into the community.
- (b) To advance the education of the public in the subject of Islam through the holding of prayer meetings, lectures, public celebration of religious festivals and the distribution of literature on the Islamic faith for the benefit of the public and community.
- (c) The relief of sickness and the preservation and protection of good health among people residing permanently or temporarily in London.
- (d) To advance the education of, and to provide facilities in the interest of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of London and the community by the provision, maintenance and management of a Community Centre.

Our operations and the year-end financial position were satisfactory and are disclosed in the report and financial statements.

### **Activities and Achievements**

During the year, the organisation continued all its activities whilst obtaining donations from charitable foundations and others. Through access to education, vocational training and recreational facilities, EBICT has sought to empower and develop local communities and we are committed to tackle social exclusion and facilitate community cohesion.

## **FINANCIAL REVIEW**

### **Funds in surplus**

The charity received donations and income from education totalling £39,615 (2021:17,956 ). After payments of outgoing expenses totalling £26,282 (2021: £15,955), the charity was left with a surplus of £13,333 (2021: £2,001) for the year.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

East Ham Bangladeshi Islamic  
Community Trust

Trustees' Report  
for the Year Ended 31 March 2022

Approved by order of the board of trustees on 27 January 2023 and signed on its behalf by:

Muhammad Modu Miah - Trustee

Independent Examiner's Report to the Trustees of  
East Ham Bangladeshi Islamic  
Community Trust

**Independent examiner's report to the trustees of East Ham Bangladeshi Islamic Community Trust**

I report to the charity trustees on my examination of the accounts of East Ham Bangladeshi Islamic Community Trust (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**

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.



Askir Ali  
FCCA, FMAAT  
Quilfords Limited  
Chartered Certified Accountants  
113 Romford Road  
London  
E15 4LY

Date: 31/01/2023

East Ham Bangladeshi Islamic  
Community Trust

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		39,615	17,956
 <b>EXPENDITURE ON</b>			
Raising funds	2	700	700
Other		<u>25,582</u>	<u>15,255</u>
<b>Total</b>		<u>26,282</u>	<u>15,955</u>
 <b>NET INCOME</b>		13,333	2,001
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>486,248</u>	<u>484,247</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>499,581</u></u>	<u><u>486,248</u></u>

The notes form part of these financial statements

East Ham Bangladeshi Islamic  
Community Trust

Balance Sheet  
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	557,078	557,078
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		253,956	239,923
<b>CREDITORS</b>			
Amounts falling due within one year	6	(11,523)	(10,823)
<b>NET CURRENT ASSETS</b>		<u>242,433</u>	<u>229,100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		799,511	786,178
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	(299,930)	(299,930)
<b>NET ASSETS</b>		<u><u>499,581</u></u>	<u><u>486,248</u></u>

The notes form part of these financial statements



East Ham Bangladeshi Islamic  
Community Trust

Balance Sheet - continued  
31 March 2022

<b>FUNDS</b>	9		
Unrestricted funds		<u>499,581</u>	<u>486,248</u>
<b>TOTAL FUNDS</b>		<u><u>499,581</u></u>	<u><u>486,248</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2023 and were signed on its behalf by:

Muhammad Modu Miah - Trustee

M Rahman - Trustee

M A Hossain - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Regrettably, the accounts were not filed on time as the previous treasurer did not discharge his duties in a prompt manner.

### **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.

### **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.

### **Tangible fixed assets**

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

### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**2. RAISING FUNDS**

**Raising donations and legacies**

	31.3.22	31.3.21
	£	£
Support costs	<u>700</u>	<u>700</u>

**3. 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.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,956
<b>EXPENDITURE ON</b>	
Raising funds	700
Other	<u>15,255</u>
<b>Total</b>	<u>15,955</u>
<b>NET INCOME</b>	2,001
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>484,247</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>486,248</u></u>

**5. TANGIBLE FIXED ASSETS**

		Freehold property £
<b>COST</b>		
At 1 April 2021 and 31 March 2022		<u>557,078</u>
<b>NET BOOK VALUE</b>		
At 31 March 2022		<u>557,078</u>
At 31 March 2021		<u>557,078</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Other creditors	<u>11,523</u>	<u>10,823</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.22	31.3.21
	£	£
Other creditors	<u>299,930</u>	<u>299,930</u>

**8. LOANS**

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>8,000</u>	<u>8,000</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**9. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	486,248	13,333	499,581
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>486,248</u>	<u>13,333</u>	<u>499,581</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,615	(26,282)	13,333
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>39,615</u>	<u>(26,282)</u>	<u>13,333</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	484,247	2,001	486,248
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>484,247</u>	<u>2,001</u>	<u>486,248</u>

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,956	(15,955)	2,001
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>17,956</u>	<u>(15,955)</u>	<u>2,001</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 £
<b>Unrestricted funds</b>			
General fund	484,247	15,334	499,581
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>484,247</u>	<u>15,334</u>	<u>499,581</u>

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 £
<b>Unrestricted funds</b>			
General fund	57,571	(42,237)	15,334
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>57,571</u>	<u>(42,237)</u>	<u>15,334</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

East Ham Bangladeshi Islamic  
Community Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	29,715	17,956
Income from education	<u>9,900</u>	<u>-</u>
	<u>39,615</u>	<u>17,956</u>
<b>Total incoming resources</b>	39,615	17,956
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Finance</b>		
Bank loan interest	4,596	4,596
<b>Other</b>		
Wages	4,476	6,816
Rates and water	95	-
Insurance	944	-
Light and heat	-	2,002
Telephone	413	442
Postage and stationery	412	340
Hall hiring fee	9,000	-
Repairs & maintenance	329	-
Charitable donation	217	1,059
Supply teachers	<u>5,100</u>	<u>-</u>
	20,986	10,659
<b>Governance costs</b>		
Accountancy and legal fees	<u>700</u>	<u>700</u>
Total resources expended	<u>26,282</u>	<u>15,955</u>
<b>Net income</b>	<u>13,333</u>	<u>2,001</u>

This page does not form part of the statutory financial statements