

**TEVIOT BRITISH BANGLADESHI ASSOCIATION**

**CHARITY REGISTERED NO: 1124917**

**181 Teviot Street  
Poplar  
London  
E14 6PY  
United Kingdom**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**MHC ACCOUNTANTS LTD**  
Chartered Accountants  
22 Cavell Street, London E1 2HP  
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## **TEVIOT BRITISH BANGLADESHI ASSOCIATION**

<b><u>Contents</u></b>	<b><u>Page</u></b>
Legal and Administrative Information	01
Executive Committee's Annual Report	02
Independent Examiner's Report	03
Income and Expenditure Account	04
Balance Sheet	05
Notes forming part of the Financial Statements	06-08

**TEVIOT BRITISH BANGLADESHI ASSOCIATION**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Chairman</b>	Mohammed Joynal Abedin
<b>Vice Chairman</b>	Ashraf Ali Syed
<b>Secretary</b>	Amran Ali
<b>Asst Secretary</b>	Zabed Ahmed Chowdhury
<b>Treasurer</b>	Syed Monjur Hussain
<b>Asst Treasurer</b>	Nurul Bari
<b>Members</b>	Abu Syed Choudhury Sher Mohammad Selaury Rahman Mahbubur Rahman Ustar Uddin Shelim Sardar Shakath Ali Abdul Ahad Mohammed Azir Uddin
<b>Address</b>	181 Teviot Street Poplar London E14 6PY
<b>Independent Examiner</b>	MHC Accountants Ltd Chartered Accountants 22 Cavell Street London E1 2HP
<b>Bankers</b>	Barclays Bank PLC HSBC

**TEVIOT BRITISH BANGLADESHI ASSOCIATION**

**EXECUTIVE COMMITTEE'S ANNUAL REPORT TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

It is a requirement for the Executive Committee to prepare an Income and Expenditure Account and Balance Sheet for each financial year which gives a true and sufficient view of the state of affairs of the Organisation and of the result for the year then ended. In preparing those financial statements, the

Executive committee members are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- d. prepare the financial statements on the going concern basis.

**OBJECTIVES AND ACTIVITIES**

The objectives of Teviot British Bangladeshi Association are wholly for the public benefit.

The principal aims of the charity are:

1. To promote Islamic education to the community with the provision of mother tongue and Arabic Classes for the age between 06 to 16.
2. To the regular activities, the centre provides advisory services to the local community.
3. To run mosque for daily prayers.

The executive committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with relevant legislation. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....  
**(Mohammed Joynal Abedin)**  
Chairman

**TEVIOT BRITISH BANGLADESHI ASSOCIATION**

**REPORT OF THE INDEPENDENT EXAMINERS  
TO EXECUTIVE COMMITTEE**

The charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145(1) of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Md Mudabbir Hussain**  
MHC Accountants Ltd  
Chartered Accountants  
22 Cavell Street  
London  
E1 2HP

Date: 05/08/2021



**TEVIOT BRITISH BANGLADESHI ASSOCIATION**  
**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR 01 JANUARY 2020 TO 31 DECEMBER 2020**

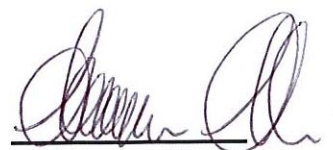
		<b><u>2020</u></b>
<b><u>INCOME</u></b>	<b><u>Notes</u></b>	<b><u>£</u></b>
Various Collection	2	39,845
Community Language Services		11,143
Donation	3	7,648
		-----
<b>Total Income</b>		<b>58,636</b>
		-----
<b><u>LESS: EXPENDITURE</u></b>		
Accountancy fees		700
Bank charges		119
Books		1,000
Calendar		250
Cleaning		20
Depreciation		1,933
Imam & teacher		1,387
Insurance		158
Light and heat		628
Other legal and prof		324
Ramadan Expenses		447
Rates		-
Rent		2,257
Repairs and maintenance		4,293
Staff training & welfare		-
Stationery and printing		275
Telephone and fax		-
Wages and salaries	4	36,531
Water		705
		-----
<b>Total Expenditure</b>		<b>51,027</b>
		-----
<b>Excess of Income over Expenditure</b>		<b>7,609</b>
		=====

We hereby approve the above accounts and confirm that we have supplied all the Information and explanations required for the preparation of these accounts.

**Approved by**



**(Mohammed Joyanal Abedin)**  
Chairman



**(Amran Ali)**  
Secretary

**TEVIOT BRITISH BANGLADESHI ASSOCIATION**

**BALANCE SHEET AS ON 31 DECEMBER 2020**

		<b><u>2020</u></b>
	<b><u>Notes</u></b>	<b><u>£</u></b>
<b><u>FIXED ASSETS</u></b>		
Tangible Assets	6	3,865
		-----
<b><u>CURRENT ASSETS</u></b>		
Cash at Bank		55,293
Cash in Hand		647
HMRC grants		2,962
		-----
		58,902
<b><u>LESS: CURRENT LIABILITIES</u></b>		
Creditors	7	(4,039)
		-----
NET CURRENT ASSETS		54,863
		-----
<b>TOTAL NET ASSETS</b>		<b>58,728</b>
		=====
<b>REPRESENTED BY:</b>		
<b><u>Funds</u></b>		
Opening Balance		51,119
Less: Excess of Income over Expenditure		7,609
		-----
<b>Balance carried forward</b>		<b>58,728</b>
		=====

**TEVIOT BRITISH BANGLADESHI ASSOCIATION****NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020****1. ACCOUNTING POLICIES****(a) Basis of Accounting**

The accounts have been prepared on the historic cost convention. The accounts are in accordance with applicable accounting standards, the Charities SORP (FRS 102) (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2008 issued under the Charities Act 1993.

**(b) Donation and Grants**

Income from donations and grants including capital grants is included in incoming resources when these are receivable, except as follows.

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions, which must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

**(c) Expenditure**

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

**(d) Depreciation**

Depreciation has been charged 20% based on straight line during this year.



## **TEVIOT BRITISH BANGLADESHI ASSOCIATION**

### **NOTES TO THE ACCOUNTS** **FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **2. VARIOUS COLLECTIONS**

Various collections comprise of the following:

<u>Particulars</u>	<u>£</u>
Friday Collection	9,660
London Borough of Tower Hamlets	1,000
Ramadan Collection	640
Membership Fees	68
Calendar Sales	-
Grants	28,477
	-----
	39,845
	=====

#### **3. DONATION**

During the year the following donations amount have been received and credited in the Income as per the above-mentioned policy.

<u>Particulars</u>	<u>£</u>
Donations	7,648
	-----
	7,648
	=====

#### **4. WAGES, SALARIES & NI**

Teviot British Bangladeshi Association has a PAYE (Pay as you earn) Scheme and registered with HMRC as an employer. Net amounts of Wages, salaries & NI payment to Imam, Muazzin & Cleaner as an employee of Teviot British Bangladeshi Association.

We recommend that, the executive committee should retain a copy of self-employment proof from the tutors.

## **TEVIOT BRITISH BANGLADESHI ASSOCIATION**

### **NOTES TO THE ACCOUNTS** **FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **6. FIXED ASSETS**

There are no fixed assets register of Teviot British Bangladeshi Association. The Executive Committee should maintain a fixed asset register to control the amount off Fixed Assets.

#### **FA-Equipment, Furniture & Fixtures:**

PAGE 08

#### **The fixed assets schedule for the year as follows:**

	<u>£</u>
<b><u>Cost</u></b>	
Opening Balance as at 01/01/2020	9,663
Addition during the Year	-
	-----
Closing Balance as at 31/12/2020	9,663
	-----
<b><u>Depreciation</u></b>	
Opening Balance as at 01/01/2020	3,865
Charges during the Year	1,933
	-----
Closing Balance as at 31/12/2020	5,798
	-----
<b>NET BOOK VALUE as at 31/12/2020</b>	<b>3,865</b>
	=====

The depreciation has been charged @ 20% on Straight line method

#### **7. CREDITORS:**

<u>Particulars</u>	<u>£</u>
MHC Accountants Ltd	700
PAYE & NI	382
WAGES	2957
	-----
	4,039
	=====