

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 2022

MHC ACCOUNTANTS LTD

Chartered Accountants
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TEVIOT BRITISH BANGLADESHI ASSOCIATION

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TEVIOT BRITISH BANGLADESHI ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

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

TEVIOT BRITISH BANGLADESHI ASSOCIATION

EXECUTIVE COMMITTEE'S ANNUAL REPORT TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 fair 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 material 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: 04/05/2023

TEVIOT BRITISH BANGLADESHI ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR 01 JANUARY 2021 TO 31 DECEMBER 2022

		<u>2022</u>
<u>INCOME</u>	<u>Notes</u>	<u>£</u>
Various Collection	2	19,365
Community Language Services		21,516
Donation	3	13,546

Total Income		54,427

<u>LESS: EXPENDITURE</u>		
Accountancy fees		700
Bank charges		60
Books		708
Calendar		600
Cleaning		-
Depreciation		2,577
Imam & teacher		1,350
Insurance		158
Light and heat		511
Other legal and prof		-
Ramadan Expenses		-
Rates		261
Rent		2900
Repairs and maintenance		124
Staff training & welfare		-
Stationery and printing		10
Telephone and fax		185
Wages and salaries	4	24279
Water		-

Total Expenditure		34,423

Excess of Income over Expenditure		20,004
		=====

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 2022

		<u>2022</u>
<u>FIXED ASSETS</u>	<u>Notes</u>	<u>£</u>
Tangible Assets	6	2576

<u>CURRENT ASSETS</u>		
Cash at Bank		96,265
Cash in Hand		342

		96,607
<u>LESS: CURRENT LIABILITIES</u>		
Creditors	7	(789)

NET CURRENT ASSETS		98,394

TOTAL NET ASSETS		98,394
		=====
REPRESENTED BY:		
<u>Funds</u>		
Opening Balance		78,390
Less: Excess of Income over Expenditure		20,004

Balance carried forward		98,394
		=====

TEVIOT BRITISH BANGLADESHI ASSOCIATION

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022**

2. VARIOUS COLLECTIONS

Various collections comprise of the following:

<u>Particulars</u>	<u>£</u>
Friday Collection	16,945
London Borough of Tower Hamlets	-
Ramadan Collection	1,680
Membership Fees	-
Calendar Sales	740
Grants	-

	19,365
	=====

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	13,546

	13,546
	=====

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 2022**

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:

The fixed assets schedule for the year as follows:

	<u>£</u>
<u>Cost</u>	
Opening Balance as at 01/01/2022	9,663
Addition during the Year	3220

Closing Balance as at 31/12/2022	12,883

<u>Depreciation</u>	
Opening Balance as at 01/01/2022	7,730
Charges during the Year	2577

Closing Balance as at 31/12/2022	10,307

NET BOOK VALUE as at 31/12/2022	2,576
	=====

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

7. CREDITORS:

<u>Particulars</u>	<u>£</u>
MHC Accountants Ltd	700
PAYE & NI	89

	789
	=====