

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

England & Wales · Charity number 1139212

Details

Status Registered

Legal form Other

Registered 2010-11-25

Register [View on the Charity Commission register](#)

Contact

Address 70 Broomfield Street
London
E14 6BQ

Phone 07815149661

Email kuddus55@live.co.uk

Activities

Objects: THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED ARE PARTICULARLY BUT NOT EXCLUSIVELY, FOR THE BENEFIT OF PERSONS LIVING IN THE BALAGONJ-OSMANI NAGAR UPOZILLA REGION OF BANGLADESH AND THE DESCENDANTS OF THOSE PERSONS LIVING IN THE UNITED KINGDOM FOR THE PURPOSE OF CARRYING OUT SUCH OF THE FOLLOWING PURPOSE AS ARE CHARITABLE:THE RELIEF OF THE POOR LIVING IN BANGLADESH AND THE UNITED KINGDOM EITHER GENERALLY OR INDIVIDUALLY THROUGH THE PROVISION OF GRANTS, GOODS OR SERVICES, RECREATION, EDUCATION, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF SUFFICIENT.

Activities: To run Advice & information sessions on issues affecting people lives.

Classification

- **How:** Provides Other Finance
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** THE BALAGONJ-OSMANI NAGAR UPOZILLA REGION OF BANGLADESH
- Bangladesh

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-30	£1,670	£6,180	-	-
2024-03-30	£33,744	£13,815	-	-
2023-03-30	£12,370	£17,156	-	-
2022-03-30	£540	£25,550	-	-
2021-03-30	£70,311	£46,700	-	-

Trustees

Name	Role	Appointed
Rashid Ahmed	Chair	2023-09-19
Azadur Rahman Azad		2023-09-19
Md Sayfur Rahman		2023-09-19

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

England & Wales - Charity number 1139212

Accounts

**Charity Commission Registered number:
1139212**

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

Report and Financial Statements

For the Year ended 31 March 2024

**PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2024**

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**PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2024**

LEGAL AND ADMINISTRATIVE INFORMATION

OFFICERS AND PROFESSIONAL ADVISERS

TRUSTEES

**MUHAMMAD SHOFIK ULLAH
MUHAMMAD ABDUL KUDDUS
MUHAMMAD ABDUL HAKIM**

REGISTERED OFFICE

70 BROOMFIELD STREET
LONDON
E14 6BQ

BANKERS

HSBC BANK PLC

EXAMINER

AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM201 1YS

CHARITY COMMISSION REGISTERED NUMBER

1139212

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2024

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements 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" issued in December 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

CONSTITUTION AND OBJECTS OF THE CHARITY

The object for which the charity is established are particularly but not exclusively, for the benefits of persons living in the Balagonj-Osmani Nagar Upozilla region of Bangladesh and the descendants of those persons living in the United Kingdom for the purpose as are.

The relief of the poor living in Bangladesh and the United Kingdom either generally or individually through the provision of grants, Goods or Service, Recreation, Education, Healthcare Projects and all the necessary support designed to enable individuals to generate a sustainable income and be safe sufficient.

Classification

What

- To relive poverty and financial hardship
- General Charitable Purposes
- Education and Training
- The Advancement of Health or Saving of Lives
- Art/Culture/Heritage and Science

Who

- Children/Young People
- Elderly/Old People
- People with disabilities

How

- Provides other finance.

Organization

The named trustees have served throughout the period. Appointment of trustees is governed by the Trust Deed of the Charity. The board of trustees is authorized to appoint new trustees to fill vacancies arriving through resignation or death of existing trustees.

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31 March 2024

PLANS FOR THE FUTURE

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY is committed to using its resources in pursuit of its charitable objects. It is also committed, however, to maintaining a level of reserves that is prudent to meet ongoing liabilities, sufficient to ensure that all service delivery commitments can be met and to protect the long-term future of our operations. PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY reserves policy seeks to balance these priorities by holding a level of reserves sufficient to:

- Ensure the availability of sufficient working funds in hand
- Provide a cushion in case of unexpected loss of income to ensure that services can be maintained
- Provide sufficient funds for an orderly winding-down in the event of a need to cease activity

Challenges:

We are looking for a better building that is conducive for our activities, our challenge is to raise money for the purchase of a permanent training building which can cost £250,000 to take care of all our activities.

INCOME GENERATION

The Charity has generated donations of only £33,744 during the year 2024 compared to £12,370 in year 2023

. This includes direct transfers into charity's account. The organization is still in a good position to manage its costs

RISKS

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

RESERVES POLICY

The Charity is committed to using its resources in pursuit of its charitable objects. It is also committed, however, to maintaining a level of reserves that is prudent to meet ongoing liabilities, sufficient to ensure that all service delivery commitments can be met and to protect the long-term future of our operations. Probashi Balaonj-Osmani Nagar Adarsha Upozilla Shomity reserves policy seeks to balance these priorities by holding a level of reserves sufficient to:

- Ensure the availability of sufficient working funds in hand.
- Provide a cushion in case of unexpected loss of income to ensure that services can be maintained.
- Provide sufficient funds for an orderly winding-down in the event of a need to cease activity.

The trustees review the situation on a regular basis and take immediate corrective action as and when necessary.

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

REPORT OF THE TRUSTEES (continued)

FOR THE YEAR ENDED 31 March 2024

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. The Board has a membership of three people, and another new trustee is in the process of being appointed.

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended the systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- regular consideration by the Trustees of financial results, in particular variance from budget; and
- Delegation of authority and segregation of duties.

STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY
REPORT OF THE TRUSTEES (continued)
YEAR ENDED 31 March 2024

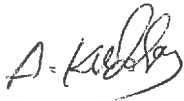
DISCLOSURE OF INFORMATION TO EXAMINER

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will review the accounts for the year ended 31 March 2024. In accordance with this appointment, AACSL Accountants Limited was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:



Muhammad Abdul Kuddus on behalf of the trust.
Trustee
22/07/2024

Independent Examiner's Report to the PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

We report to the trustees on the examination of the accounts of the Trust for the year ended 31 March 2024, which are set out on pages 9 to 13.

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').

We report in respect of our examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out our examination, we have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed our examination and confirm that no material matters have come to our attention in connection with the examination giving us 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.

We 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.



AACSL Accountants Limited
1st Floor
North Westgate House
Harlow
Essex
CM20 1YS

22 July, 2024

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
YEAR ENDED 31 March 2024

	Notes	Un-restricted funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES					
General Donations	1	25,266	-	25,266	2,683
Other income	1	8,477.97	-	8,478	9,687.00
TOTAL INCOMING RESOURCES		33,744	-	33,744	12,370
RESOURCES EXPENDED					
Cost of Generating Funds	2	13,685	-	13,685	17,056
Charitable activities	2	-	-	-	-
Governance	3	130	-	130	100
TOTAL RESOURCES EXPENDED		13,815	-	13,815	17,156
Net income/(outgoing) resources		19,929	-	19,929	(4,786)
Total funds brought forward		8,100	-	8,100	12,887
Total funds carried forward		28,029	-	28,029	8,100

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY
BALANCE SHEET
AS AT 31 March 2024

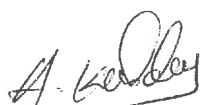
	Notes	£	2024 Total £	2023 Total £
CURRENT ASSETS				
Debtors	4		2,371	2,371
Cash at bank and in hand	5		26,718	6,889
			<u>29,089</u>	<u>9,260</u>
Current Liabilities				
Creditors: amounts falling due within one year	7		100	200
Non Current Liabilities				
Creditors: amounts falling due after one year			960	960
Net Current assets/(Liabilities)			<u>28,029</u>	<u>8,100</u>
			<u>28,029</u>	<u>8,100</u>
FINANCED BY:				
Unrestricted funds			28,029	8,100
TOTAL FUNDS			<u>28,029</u>	<u>8,100</u>

For the year ending 31 March 2024, the Charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Accounts was approved by the Board of Trustees and signed on behalf of the Board by:



Muhammad Abdul Kuddus
Trustee
15 August, 2023

**PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

Cash flow statement

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 March 2024

Note 1. Incoming Resources - General Donations

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
General Donations	25,266	-	25,266	2,683
Other Income	8,478		8,478	9,687
	33,744	-	33,744	12,370

Note 2. Resources Expended - Activities

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Bank charges	187		187	56
Charity	-		-	-
BBL Interest			-	
Donations	350.00		350	
Events & fund raising activities	13,148		13,148	17,000
Volunteer Expenses			-	
Member's Expense			-	
Insurance	-		-	
publicity	-		-	
	13,685	-	13,685	17,056

Note 3. Resources Expended – Governance

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Accountancy	130	-	130	100
Other professional fees	-	-	-	-
	130	-	130	100

Note 4. Debtors

	2024 £	2023 £
This is made up as follows:		
Member Loans	2,371	2,371
	2,371	2,371

Note 5. Cash at bank and in hand

	2024 £	2023 £
Cash at bank	26,118	6,289
Cash at hand	600	600
	26,718	6,889

Note 6.	Creditors: amounts falling due within one year	2024	2023
	This is made up as follows:	£	£
	Accountancy Fees	100	200
	Other creditors (Loan)		
		<u>100</u>	<u>200</u>

Note 7.	Creditors: amounts falling greater than one year	2024	2023
	This is made up as follows:	£	£
	Accountancy Fees		
	Other creditors (Loan)	960	960
		<u>960</u>	<u>960</u>

Note 8.	Movement in funds	Opening balance	Incoming resources	Resources expended
		£	£	£
	Unrestricted funds			
	Charity's fund	-	33,744	(13,815)
		<u>-</u>	<u>33,744</u>	<u>(13,815)</u>
	Restricted funds			
	Grants	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>

Note 9	Analysis of net assets by fund	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
		£	£	£	£
	Cash at bank and in hand	26,718	-	26,718	6,889
	Other net assets (liabilities)	1,311	-	1,311	1,211
		<u>28,029</u>	<u>-</u>	<u>28,029</u>	<u>8,100</u>

Note 10. TRUSTEES REMUNERATION
The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2023-2024: £nil)

Note 11. As a company, PROBASHI BALAGONJ - OSMANI NAGAR EDUCATION TRUST is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its objects. No tax charges have arisen in the Company.

Note 12. Control
The ultimate controlling parties are the directors' as stated on page 2.

Note 13. TAXATION

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

England & Wales - Charity number 1139212

Accounts

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

MANAGEMENT COMMITTEE & NAME OF MEMBERS:

Chairperson and Trustee : Muhammad Shofik Ullah
Vice Chairperson & Trustee : Muhammad Abdul Kuddus
Assistant Secretary & Trustee : Muhammad Abdul Hakim

Registered Charity Number: 1139212

Centre Address:

70 Broomfield Street
London
E14 6BQ

Accountants:

Muhit & Co
Chartered Certified Accountants
80A Ashfield Street
Unit 4
London
E1 2BJ

Bankers:

HSBC Bank Plc
126 High Road
Ilford
Essex
IG1 1DA

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

Trustees Annual Report for the Year Ended 31 March 2021

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. The statements have been prepared in accordance with the statement of recommended practice for Accounting and Reporting by Charities.

Constitution and Objects

“Probashi Balagonj-Osmani Nagar Adarsha Upozilla Shomity” was constituted on 25 November 2010 and Charity Registration No. 1139212.

The object for which the charity is established are particularly but not exclusively, for the benefits of persons living in the Balagonj-Osmani Nagar Upozilla region of Bangladesh and the descendants of those persons living in the United Kingdom for the purpose as are

The relief of the poor living in Bangladesh and the United Kingdom either generally or individually through the provision of grants, Goods or Service, Recreation, Education, Healthcare Projects and all the necessary support designed to enable individuals to generate a sustainable income and be safe sufficient.

Classification

What

- Q) To relive poverty and financial hardship
- R) General Charitable Purposes
- S) Education and Training
- T) The Advancement of Health or Saving of Lives
- U) Art/ Culture/Heritage and Science

Who

- G) Children/Young People
- H) Elderly/ Old People
- I) People with disabilities

How

- C) Provides other finance.

Organisation

The trustees named on page 1 have served throughout the period. Appointment of trustees is governed by the Trust Deed of the Charity. The board of trustees is authorized to appoint new trustees to fill vacancies arriving through resignation or death of existing trustees.

Reserves and Reserves Policy

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

Probashi Balagonj-Osmani Nagar Adarsha Upozilla Shomity is committed to using its resources in pursuit of its charitable objects. It is also committed, however, to maintaining a level of reserves that is prudent to meet ongoing liabilities, sufficient to ensure that all service delivery commitments can be met and to protect the long-term future of our operations. Probashi Balagonj-Osmani Nagar Adarsha Upozilla Shomity reserves policy seeks to balance these priorities by holding a level of reserves sufficient to:

- Ensure the availability of sufficient working funds in hand.
- Provide a cushion in case of unexpected loss of income to ensure that services can be maintained.
- Provide sufficient funds for an orderly winding-down in the event of a need to cease activity.

The trustees review the situation on a regular basis and take immediate corrective action as and when necessary.

Risk Statement

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

Financial Information and Future Developments

Trustees Responsibilities in Relation to the Financial Statements

The Charities Act requires the Committee Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity for that period. In preparing those financial statements the Committee Members are required to:

- Select suitable accounting policies, apply them consistently and state them in the financial statements.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Indicate where the financial statements are prepared other than on the basis that the Trust is a going concern.

The Committed Members are responsible for keeping proper books of accounts with respect to the trust's transactions and records of assets and liabilities while maintaining a satisfactory system of internal controls. The Committee Members are also responsible for safeguarding of assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by



Chairperson & Trustee
Muhammad Shofik Ullah

Dated: 28 March 2022

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY (CHARITY REG: 11298700)

We have examined the financial statements for the year ended 31 March 2021, which are set out on pages 7 to 10 which have been prepared on the basis of historic cost. The Trustees have confirmed that they do not hold any restricted funds and that all the funds are available to meet the charity's objectives.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is our responsibility to:

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

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the 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 the course of our examination, no matter has come to our attention other than disclosed below :

- 1) Which gives us reasonable cause to believe that in, any material respects the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to our attention is that,

- a) Money was transferred to help a cancer patient for which receipts were not produced during the preparation of the accounts.
- b) Overall internal control system should be strengthened and maintained accordingly.

The charity trustees are aware of the importance of maintaining full records of such transactions going forward.


Muhit & Co

Chartered Certified Accountants, 80A Ashfield Street, Unit 4, London E1 2BJ

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

Approval of Accounts

We hereby approve the attached accounts for the year ended 31 March 2020 and confirm that we have supplied all the information and explanations required for these accounts.



Chairperson & Trustee
Muhammad Shofik Ullah

Dated: 28 March 2022

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

Statement of Financial Activities


For the year ended 31 March 2021

	Notes	2021	2020
	£	£	£
Incoming resources			
Others	<u>70,311</u>	<u>13,600</u>	13,600
		70,311	
Expenses			
Accountants fees	(500)	(360)	
AGM Expenses	-	(250)	
Charity	(46,200)	(14,000)	
Advertisement	-	(60)	
Donation	-	(1,070)	
Iftar	<u>-</u>	<u>(1,970)</u>	
Total incoming resources		<u>(46,700)</u>	<u>(17,710)</u>
Net surplus/(Deficit)		<u>23,611</u>	<u>(4,110)</u>

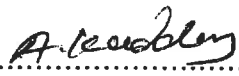
PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

Balance Sheet as at 31 March 2021

	2021	2020
	£	£
Current assets:		
Cash at bank and in hand	35,886	14,646
Other Debtors	2,371	
Petty cash	600	600
Total Current assets	38,857	15,246
Current liabilities		
Creditors falling due within one year	960	960
	(960)	(960)
Net assets	37,897	14,286
The funds of the charity:		
Capital account	14,286	18,396
Income account		
Net Surplus/(Deficit)	23,611	(4,110)
	37,897	14,286
Total charity funds:	37,897	14,286


.....
Chairperson & Trustee
Muhammad S Ullah


.....
Treasurer & Trustee
Muhammad A Hakim


.....
General Secretary & Trustee
Muhammad Abdul Kuddus

Date: 28 March 2022

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

Notes to financial statements

8. Accounting policies

(m) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting and applicable UK Accounting Standards and the Charities Act 2011.

(n) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at any time and under the terms for public collection of Zakat in accordance with the teachings of Islam.

(o) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and support costs relating to those activities.

(p) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated.

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

9. Incoming resources from voluntary income

	Unrestricted funds	£	Restricted funds	£	Total 2021	£	Total 2020	£
Donation	70,311				70,311		13,600	
Total	<u>70,311</u>				<u>70,311</u>		<u>13,600</u>	

10. Charitable Activities (Support costs)

	Total 2020	Total 2019
Accountancy Fees	500	360
AGM Expenses	-	250
Advertisement	-	60
Other Donation	-	1,070
Charity	46,200	14,000
Iftar	-	1,970
Total	<u>46,700</u>	<u>17,710</u>

PROBASHI BALAGONJ-OSMANI NAGAR ADARSHA UPOZILLA SHOMITY

Trial Balance

At 31 March 2021

Ledger	Account	Balance	Ledger balance
Income	Donation	-2,769.00	
	Fund collection for Fuad	-22,622.60	
	Rescue Aid Trust- Save Fuad	-43,419.27	
	Umor pur union welfare	-1,500.00	-70,310.87
Expenses	Accountants fees	500.00	
	Feed the fasting	7,700.00	
	Fuad medical help	38,500.00	46,700.00
Debtors	American express	1,008.10	
	Propel Finance PLC	1,362.10	2,370.20
Bank accounts	Current account	35,886.28	
	Petty cash	600.00	36,486.28
Creditors ledger	Accruals	-960.00	-960.00
Beneficiaries	Capital account	-151.61	
	Income account	-14,134.00	-14,285.61
Total		<u>0.00</u>	<u>0.00</u>
Net profit for the year			<u>-23,610.87</u>