

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 November 2023  
for  
The Bangladesh Islamic Centre

Abacus tax Consultants Ltd  
Chartered Accountants  
The Colmore Building  
20 Colmore Circus  
Birmingham  
West Midlands  
B4 6AT

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for the Year Ended 30 November 2023

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The trustees present their report with the financial statements of the charity for the year ended 30 November 2023. 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**

To advance the Muslim religion for the benefit of the public through the holding of prayer meetings, lectures and public celebration of religious festivals.

To further or benefit the residents of Lozells and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

To promote other such charitable purposes as the trustees may from time to time determine.

## **FINANCIAL REVIEW**

Total incoming resources in the year amounted to £28,347 (2022 £29,685) with a net deficit of £1,610 (2022 £3,401 surplus).

## **FUTURE PLANS**

The organisation intends to carry on its core services of advancing Muslim religion for the benefit of the public through the holding of prayer meetings, lectures and public celebration of religious festivals, advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

The charity plans to continue with its activities and provide additional services subject to obtaining further funding as required.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1187515

The Bangladesh Islamic Centre

Report of the Trustees  
for the Year Ended 30 November 2023

**Principal address**

88 Wills Street  
Birmingham  
West Midlands  
B19 1QT

**Trustees**

Mohammed A Abdal Trustee  
Malak Ahmed Trustee  
Muhammed A Gafur Trustee  
Mohammed H Miah Trustee  
Mohammed T Miah Trustee  
Mohammad Khan Trustee

**Independent Examiner**

Monzur Sumon  
Abacus tax Consultants Ltd  
Chartered Accountants  
The Colmore Building  
20 Colmore Circus  
Birmingham  
West Midlands  
B4 6AT

Approved by order of the board of trustees on 30 April 2024 and signed on its behalf by:

Mohammed A Abdal - Trustee

**Independent examiner's report to the trustees of The Bangladesh Islamic Centre**

I report to the charity trustees on my examination of the accounts of The Bangladesh Islamic Centre (the Trust) for the year ended 30 November 2023.

**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.

Monzur Sumon

Abacus tax Consultants Ltd  
Chartered Accountants  
The Colmore Building  
20 Colmore Circus  
Birmingham  
West Midlands  
B4 6AT

30 April 2024

The Bangladesh Islamic Centre

Statement of Financial Activities  
for the Year Ended 30 November 2023

		30.11.23 Unrestricted fund £	30.11.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		28,347	29,685
Investment income	2	-	17
<b>Total</b>		<u>28,347</u>	<u>29,702</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	1,500	1,554
<b>Charitable activities</b>			
charitable activities		28,120	24,532
Other		337	215
<b>Total</b>		<u>29,957</u>	<u>26,301</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,610)	3,401
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		69,778	66,377
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>68,168</u></u>	<u><u>69,778</u></u>

The notes form part of these financial statements

The Bangladesh Islamic Centre

Balance Sheet  
30 November 2023

		30.11.23 Unrestricted fund £	30.11.22 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	6	138	-
Cash at bank and in hand		70,491	72,633
		<u>70,629</u>	<u>72,633</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(2,461)	(2,855)
		<u>68,168</u>	<u>69,778</u>
<b>NET CURRENT ASSETS</b>			
		<u>68,168</u>	<u>69,778</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		68,168	69,778
		<u>68,168</u>	<u>69,778</u>
<b>NET ASSETS</b>			
		<u>68,168</u>	<u>69,778</u>
<b>FUNDS</b>	8		
Unrestricted funds		68,168	69,778
		<u>68,168</u>	<u>69,778</u>
<b>TOTAL FUNDS</b>			
		<u>68,168</u>	<u>69,778</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2024 and were signed on its behalf by:

Mohammed A Abdal - Trustee

Mohammad Khan - Trustee

## **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.

### **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.

### **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.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023

**2. INVESTMENT INCOME**

	30.11.23	30.11.22
	£	£
Bank interest receivable	-	17
	<u>          </u>	<u>          </u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	30.11.23	30.11.22
	£	£
Support costs	1,500	1,554
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	29,685
Investment income	17
<b>Total</b>	<u>29,702</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,554
<b>Charitable activities</b>	
charitable activities	24,532
Other	215
<b>Total</b>	<u>26,301</u>
<b>NET INCOME</b>	3,401
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	66,377

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>69,778</b>

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

	30.11.23 £	30.11.22 £
Prepayments	138	-

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

	30.11.23 £	30.11.22 £
Trade creditors	-	775
Taxation and social security	2,432	869
Other creditors	29	1,211
	<b>2,461</b>	<b>2,855</b>

**8. MOVEMENT IN FUNDS**

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
<b>Unrestricted funds</b>			
General fund	69,778	(1,610)	68,168
<b>TOTAL FUNDS</b>	<b>69,778</b>	<b>(1,610)</b>	<b>68,168</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,347	(29,957)	(1,610)
<b>TOTAL FUNDS</b>	<b>28,347</b>	<b>(29,957)</b>	<b>(1,610)</b>

Notes to the Financial Statements - continued  
for the Year Ended 30 November 2023

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
<b>Unrestricted funds</b>			
General fund	66,377	3,401	69,778
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>66,377</u>	<u>3,401</u>	<u>69,778</u>

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	29,702	(26,301)	3,401
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>29,702</u>	<u>(26,301)</u>	<u>3,401</u>

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

	At 1.12.21 £	Net movement in funds £	At 30.11.23 £
<b>Unrestricted funds</b>			
General fund	66,377	1,791	68,168
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>66,377</u>	<u>1,791</u>	<u>68,168</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	58,049	(56,258)	1,791
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>58,049</u>	<u>(56,258)</u>	<u>1,791</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 November 2023.

Detailed Statement of Financial Activities  
for the Year Ended 30 November 2023

	30.11.23 £	30.11.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	28,347	29,685
<b>Investment income</b>		
Bank interest receivable	-	17
<b>Total incoming resources</b>	28,347	29,702
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages and salaries	17,461	14,557
Social security	-	221
Food, refreshments and events	512	23
Rates and water	275	704
Light and heat	5,638	3,414
Repairs and maintenance	814	1,967
Insurance	1,288	1,105
Household and cleaning	27	570
Bank charges	158	345
Telephone	232	236
Post and stationery	6	105
Advertising	1,615	1,285
Equipment expensed	94	-
	28,120	24,532
<b>Other</b>		
Pensions	337	215
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,500	1,554
<b>Total resources expended</b>	29,957	26,301
<b>Net (expenditure)/income</b>	(1,610)	3,401