

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1187556

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Bengal Stars Sports Academy (BSSA) CIO

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 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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 object of the charity is to promote community participation in healthy recreation for the benefit of the inhabitants of Walsall and surrounding areas in the West Midlands by the provision of facilities for playing football, badminton, cricket and other sports capable of promoting physical health and fitness ("facilities" means land, buildings, equipment and organising sporting activities).

FINANCIAL REVIEW

Total incoming resources in the year amounted to £9,520 (2023: £1,360) with a net deficit of £172 (2023: £635 surplus) at the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

(England and Wales)

Registered Charity number

1187556

Registered office

32 Bescot Drive
Walsall
West Midlands
WS2 9DF

Trustees

Motin Khan Trustee
Iliyas M Khandakar Trustee
Jakir Hussain Trustee
Shafique Miah Trustee
Suruk Miah Trustee
Moyna Miah Trustee

Approved by order of the board of trustees on 11 December 2024 and signed on its behalf by:

Bengal Stars Sports Academy (BSSA) CIO

Report of the Trustees
for the Year Ended 31 March 2024

Suruk Miah - Trustee

Bengal Stars Sports Academy (BSSA) CIO

Statement of Financial Activities
for the Year Ended 31 March 2024

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		9,520	1,360
EXPENDITURE ON			
Raising funds	2	372	300
Charitable activities			
charitable activity		9,320	425
Total		9,692	725
NET INCOME/(EXPENDITURE)		(172)	635
RECONCILIATION OF FUNDS			
Total funds brought forward		635	-
TOTAL FUNDS CARRIED FORWARD		463	635

The notes form part of these financial statements

Bengal Stars Sports Academy (BSSA) CIO

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
CURRENT ASSETS			
Cash at bank		1,063	935
CREDITORS			
Amounts falling due within one year	5	(600)	(300)
NET CURRENT ASSETS		<u>463</u>	<u>635</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		463	635
NET ASSETS		<u>463</u>	<u>635</u>
FUNDS	6		
Unrestricted funds		<u>463</u>	<u>635</u>
TOTAL FUNDS		<u>463</u>	<u>635</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2024 and were signed on its behalf by:

Suruk Miah - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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 2024

2. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Support costs	372	300
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,360
	<u> </u>
EXPENDITURE ON	
Raising funds	300
Charitable activities	
charitable activity	425
	<u> </u>
Total	<u>725</u>
NET INCOME	635
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>635</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	300	-
Accrued expenses	300	300
	<u>600</u>	<u>300</u>

6. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	635	(172)	463
	<u>635</u>	<u>(172)</u>	<u>463</u>
TOTAL FUNDS	<u>635</u>	<u>(172)</u>	<u>463</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,520	(9,692)	(172)
	<u>9,520</u>	<u>(9,692)</u>	<u>(172)</u>
TOTAL FUNDS	<u>9,520</u>	<u>(9,692)</u>	<u>(172)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	-	635	635
	<u>-</u>	<u>635</u>	<u>635</u>
TOTAL FUNDS	<u>-</u>	<u>635</u>	<u>635</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,360	(725)	635
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,360</u>	<u>(725)</u>	<u>635</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	-	463	463
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>-</u>	<u>463</u>	<u>463</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 £
Unrestricted funds			
General fund	10,880	(10,417)	463
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>10,880</u>	<u>(10,417)</u>	<u>463</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Bengal Stars Sports Academy (BSSA) CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,520	1,360
Total incoming resources	9,520	1,360
EXPENDITURE		
Charitable activities		
Subcontractor	9,320	-
Equipment expensed	-	425
	9,320	425
Support costs		
Finance		
Bank charges	72	-
Governance costs		
Accountancy and legal fees	300	300
Total resources expended	9,692	725
Net (expenditure)/income	(172)	635

This page does not form part of the statutory financial statements