

BANGLADESH ISLAMIC CENTRE ST ALBANS

England & Wales · Charity number 285054

Details

Other names BANGLADESHI ISLAMIC CENTRE ST ALBANS

Status Registered

Legal form Other

Registered 1982-08-18

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

Contact

Address The Jamie Mosque
77 Hatfield Road
St. Albans
AL1 4JL

Phone 07985279674

Email rahim57@hotmail.co.uk

Activities

Objects: THE ADVANCEMENT OF THE RELIGION OF ISLAM AND THE ADVANCEMENT OF EDUCATION OF BANGLADESH MUSLIM CHILDREN.

Activities: The charities principal objective is to operate the Mosque and related premises for cultural, social and religious development and the education of the community.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** ST ALBANS AND DISTRICT
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£90,201	£64,889	-	-
2023-12-31	£89,712	£69,354	-	-
2022-12-31	£84,481	£99,954	-	-
2021-12-31	£96,493	£128,919	-	-
2020-12-31	£37,227	£47,141	-	-

Trustees

Name	Role	Appointed
Muhammad Abdur Rahim	Chair	2023-03-19
Abdus Sohid Chowdhury		2023-03-19
Abul Kalam Chowdhury		2023-03-19
Ahmed Ali		2023-03-19
Azad Miah		2023-03-19
Babul Islam		2023-03-19
EMRAN CHOUDHURY		2023-03-19
Fazlul Haque Choudhury		2023-03-19
Horuf Miah		2023-03-19
Ishtaq Ahmed		2023-03-19
Latifur Rahman Choudhury		2023-03-19
MD AMINUL ISLAM		2023-03-19
Millat Hossen Chowdhury		2023-03-19
Mohammed Abdul Latif Shahed		2023-03-19
Mohammed Khala Miah		2023-03-19
Mohammed Luthfur Rahman Chowdhury		2023-03-19
Salim Ullah		2023-03-19
Shalim Miah		2023-03-19
Sharon Miah		2023-03-19
Tafajjul Hussain		2023-03-19

BANGLADESH ISLAMIC CENTRE ST ALBANS

England & Wales - Charity number 285054

Accounts

BANGLADESH ISLAMIC CENTRE ST ALBANS
TRUSTEE'S REPORT AND ACCOUNTS
For The Year Ended 31 Dcember 2024

Charity Number: 285054

BANGLADESH ISLAMIC CENTRE ST ALBANS

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BANGLADESH ISLAMIC CENTRE ST ALBANS

Charity Information

Directors / Trustees:	Muhammad Abdur Rahim	President	Appointed on 19/03/2023
	Latifur Rahman Choudhury	Vice-President	Appointed on 19/03/2023
	Tafajjul Hussain	Treasurer	Appointed on 19/03/2023
	Mohammed Khala Miah	Assistant Treasurer	Appointed on 19/03/2023
	Fazlul Haque Choudhury	General Secretary	Appointed on 19/03/2023
	Md Aminul Islam	Assistant Secretary	Appointed on 19/03/2023
	Emran Choudhury	Trustee	Appointed on 19/03/2023
	Babul Islam	Trustee	Appointed on 19/03/2023
	Azad Miah	Trustee	Appointed on 19/03/2023
	Shalim Miah	Trustee	Appointed on 19/03/2023
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	Salim Ullah	Trustee	Appointed on 19/03/2023
	Millat Hossen Chowdhury	Trustee	Appointed on 19/03/2023

Charity Number: 285054

Registered Office Address 77 Hatfield Road St Albans
Herts
AL1 4JL

Independent Examiner: Misbahul Karim FCCA
MMK Chartered Certified Accountants
37th Floor, 1 Canada Square
London, E14 5DY

Banks: Barclays Bank

BANGLADESH ISLAMIC CENTRE ST ALBANS
Trustees' Report
For The Year Ended 31 December 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Constitution, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The organisation was registered as a charity on 18 August 1982. The charity was established under the Charity Act 2011 which established the objects and powers of the charitable organisation and is governed under its Articles of Association.

Appointment of Trustees

The charity's Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the members of Charity Trustees consist of at least three.

Trustee Induction or Training

The Trustees maintain a working knowledge of charity are kept up to date with the operations of the charity through board meetings.

Related Parties

The Charity has considered the disclosure requirements of the SORP for related party relationships and believes that there are no related party relationships other than the Trustees and their close connections

Risk Management

The Trustees have identified the major risks to which the Charity is exposed and believe that the systems in place are adequate to mitigate those risks. The charity makes little use of financial instruments other than an operational bank account and so its exposure to price risk, credit risk, liquidity risk is not material for the assessment of the assets, liabilities, financial position and profit or loss of the charity.

Public Benefit Statement

The Trustees consider that they have complied with Section 17 of the Charities Act 2011 with regard to the guidance on public benefit published by Charity Commission. The paragraphs below demonstrate the public benefit arising through the Charity's activities.

Objective and Activities

The Charity's objects and regulations are regulated by the constitution adopted on 13 June 1982. As amended on 05 May 2013.

Bangladesh Islamic Centre St Albans objectives are:

To advance the Islamic religion among the local residents;
To advance religious education among children and adults; and
To provide facilities for recreation and leisure activities.

In furtherance of these objects the charity provides prayer and other facilities, celebrates Islamic holidays and raises funds from the members of the public, especially by way of Friday, Eid and Ramadan collections.

To meet these objectives the charity seeks charitable donations and grants from the public at general and other institutions.

This charity is managed by a committee (Board of Trustees) elected by the members to oversee the overall activities, and the office bearers are in charge of the day-to-day running of the charity.

Roles and Contributions of Volunteers

Bangladesh Islamic Centre St Albans engages volunteers to support both individual programmes and the general operational procedures of the charity.

Trustees and/or principal officers

The following officers of the charity have held office for the whole of the year.

Muhammad Abdur Rahim (Appointed on 19/03/2023)

Md Aminul Islam (Appointed on 19/03/2023)

Mohammed Khala Miah (Appointed on 19/03/2023)
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Activities and Achievements

How our activities deliver public benefit:

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who use the Bangladesh Islamic Centre St Albans and the wider community of St Albans

5 Daily Prayers

The Mosque has been open 365 days a year for the five daily prayers. We have 100-200 people attend on average for each prayer through which they have been fulfilling their spiritual needs. Also, the imam makes himself available for advice and consultation after each prayer.

Jummah

Every Friday the Mosque is open for the Jummah prayer. On average 200-500 peoples attend including children. A sermon is given to encourage people to be a responsible and caring Muslim and to participate locally to create social harmony; this is followed by a congregational prayer.

Eid and Tarawih Prayers

The two Eid prayers were held in the Mosque; Normally 4 Jammah takes place; approximately 2000 people attend Eid prayer including children and women. During the month of Ramadan, approximately 100 people attend the Tarawih prayers each night.

Review of Transactions and Financial Position:

The statement of financial activities showed a net surplus for the year of £29,489 (2022/23 profit £20,359) and total reserves stands at £1,136,848. Which includes revaluation of an asset worth £750,000 that was missing from the prior year's account balance sheet (2022/23 reserves £1,107,360).

Principle Funding Sources

The principal funding sources of Bangladesh Islamic Centre St Albans for the year ended 31 December 2024 are 100% private donations.

Investment Powers and Policy

Under the Articles of Association, there are no restrictions upon investments made by the charity. All investments will be made following careful consideration by the Trustees to further the public benefit of the charity.
Charitable and Political Donations

Bangladesh Islamic Centre St Albans made no political or charitable donations in the reporting year ended 31 December 2024. All political or charitable donations will be made following careful consideration by the Trustees to further the public benefit of the charity.

Statement of Trustees' Responsibilities

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable organisation as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

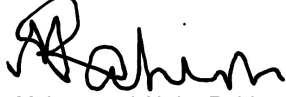
Select suitable accounting policies and apply them consistently.

Make judgements and estimates that are reasonable and prudent; and

Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

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 to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the current Trustees/Directors on 10 October 2025.



of Trustees/Directors

Muhammad Abdur Rahim
Trustee/Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BANGLADESH ISLAMIC CENTRE ST ALBANS

For The Year Ended 31 Dcember 2024

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 8 to 13.

Respective Responsibilities of Trustees and Examiner

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

Having satisfied myself that the charity is not subject to audit under charity act and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 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 you as 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 QualifiedStatement

The current trustees have advised that due to an internal dispute they were not in control of the organisation for the years ended 31 December 2021 and 31 December 2022. Those periods were not independently examined, and the current Trustees do not have access to all the records for those periods. Therefore, I was unable to confirm the opening balances brought forward in the previous year.

The Trustees confirmed that the freehold property owned by the charity at 77 Hatfield Road, St Albans was not recorded as an asset in the charities accounts as of 31 December 2022. The Trustee's resolved that to include the asset in the current accounting year. The Trustees also resolved that the valuation of the property would be £750,000, based on their insurance rebuilding valuation.

My examination was limited due to insufficient evidence and incomplete prior year accounts.

In connection with my examination, no other matter except that referred to in the above paragraphs has come to my attention

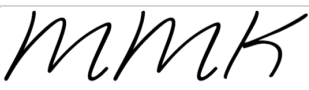
1. Which gives me reasonable cause to believe that in, any material respect, the requirements:

-to keep accounting records in accordance with section 130 of the Charities Act; and

-to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 130 of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

Misbahul Karim FCCA
MMK Chartered Certified Accountants
37th Floor, 1 Canada Square
London, E14 5DY
Date:



boxSIGN 13VZ6ZVZ-1V55K9XJ

BANGLADESH ISLAMIC CENTRE ST ALBANS
STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 Dcember 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Incoming Resources					
Grants & Donations	2	89,136	-	89,136	89,712
Other Income		-	1,065	1,065	
Total Incoming Resources		<u>89,136</u>	<u>1,065</u>	<u>90,201</u>	<u>89,712</u>
Resources Expended					
Charitable Activities	3	58,445	1,065	59,510	68,154
Governance Cost	4	1,200	-	1,200	1,200
Total Resources Expended		<u>59,645</u>	<u>1,065</u>	<u>60,710</u>	<u>69,354</u>
Net Income For The Year		29,491	-	29,491	20,358
Reconciliation of Funds:					
Total Funds Brought Forward		<u>25,469</u>	-	<u>25,469</u>	<u>5,111</u>
Total Funds Carried Forward		<u>54,960</u>	-	<u>54,960</u>	<u>25,469</u>

CONTINUING OPERATIONS

None of the Charity's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The Charity has no recognised gains or losses for the above two financial periods.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Charities Act 2011.

The notes on pages 10 to 13 form part of these accounts.

BANGLADESH ISLAMIC CENTRE ST ALBANS

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	£	2024 £	£	2023 £
<u>Fixed Assets</u>					
Freehold Land and Buildings	5		1,086,069		1,081,890
Fixture & Fittings			-		-
			<u>1,086,069</u>		<u>1,081,890</u>
<u>Current Assets</u>					
Cash at Bank and In Hand	7	<u>51,981</u>		<u>26,669</u>	
		51,981		26,669	
<u>Creditors</u>					
Amounts Falling Due Within One Year	6	<u>1,200</u>		<u>1,200</u>	
<u>Net Current Assets</u>					
			50,781		25,469
			<u>1,136,850</u>		<u>1,107,359</u>
<u>Total Funds of The Charity</u>					
Unrestricted Funds- General			1,136,850		1,107,359
Revaluation Reserve			-		-
			<u>1,136,850</u>		<u>1,107,359</u>

These accounts were approved by the Board of Trustees on 11 October 2025



.....
Muhammad Abdur Rahim

President



.....
Tafajjul Hussain

Treasurer

The notes on pages 10 to 13 form part of these accounts

1. Accounting Policies

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the applicable Accounting Standards , the Statement of Recommended Practice “Accounting and Reporting by Charities” published in March 2005. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2 Incoming Resources

Voluntary income and donations are included in incoming resources when they are receivable, except when the donors specify that they must be used in future accounting periods or donors’ conditions have not been fulfilled, then the income is deferred. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

1.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on accruals basis, excluded of VAT where applicable.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

1.4 Going Concern Basis

The financial statements have been prepared on the going concern basis, as in the opinion of the trustees, there are no issues arising which would suggest any other basis as being more appropriate.

1.5 Depreciation

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value, of tangible assets over the estimated useful lives:

BANGLADESH ISLAMIC CENTRE ST ALBANS
Notes to the Accounts
For The Year Ended 31 December 2024

2. Grants and Donations

	Unrestrict ed Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations - Cash	1,150		1,150	1,137
Donations - Direct Credit	15,485		15,485	5,800
Rental Income	14,000		14,000	13,900
Eid Donations	4,015		4,015	4,503
Friday Collection - Cash	43,256		43,256	43,877
Refund- British Gas, Thames Water and Bank Charges	62		62	-
Mememrship Fee Collection	-		-	445
Flood Collection and Project Donation	2,410	1,065.00	3,475	
Taraweeh Hafiz Collection	4,708		4,708	4,500
Other Mosque Collections	4,050		4,050	3,172
Solicitor -Insurance			-	1,500
Election Nomination Fee			-	4,200
Emergency Collection- Turkey, Morocco & Palestine			-	6,678
	<u>89,136</u>	<u>1,065</u>	<u>90,201</u>	<u>89,712</u>

3. Cost of Charitable activities

	2024	2023
	£	£
Cost Directly Allocated to Activities:		
Architecture Fees	-	-
Bank Charges	-	406
HM revenue & Customs	-	28
Donations-Turky, Morocco & Palestine	-	6,543
Hadia for Hafiz	6,000	4,500
Insurance	1,583	1,206
Light and Heat	8,306	10,321
Election Fee	-	3,131
Legal and Professional Fee	2,234	4,649
Equipment Expenses	507	-
Rates & Water including arrears	1,005	6,729
Repairs and Maintenance	3,831	4,767
Flood Donation	1,205	-
Fire Guard Service	1,436	498
Telephone and Internet	453	231
Imam & Teachers Remuneration	32,950	25,145
	<u>59,510</u>	<u>68,154</u>

4. Governance Cost

	2023	2022
	£	£
Accountancy Fee	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

BANGLADESH ISLAMIC CENTRE ST ALBANS
Notes to the Accounts
For The Year Ended 31 Dcember 2024

5. Tangible Fixed Assets	Freehold Land & Buildings	Fixture, Fittings & Equipment	Portable Buildings	Total £
COST				
At 01 January 2024	1,081,890			1,081,890
Addition	4,179	-	-	4,179
As at 31 December 2024	<u>1,086,069</u>	<u>-</u>	<u>-</u>	<u>1,086,069</u>
NET BOOK VALUES				
As at 31 December 2024	<u>1,086,069</u>	<u>-</u>	<u>-</u>	<u>1,086,069</u>
As at 31 December 2023	<u>1,081,890</u>			<u>1,081,890</u>
6. Creditors: Amounts Falling Due Within One Year		2024		2023
		£		£
Accountancy Fee		1,200		1,200
		<u>1,200</u>		<u>1,200</u>

BANGLADESH ISLAMIC CENTRE ST ALBANS
Notes to the Accounts
For The Year Ended 31 Dcember 2024

	<u>2024</u>	<u>2023</u>
	£	£
7.Cash at Bank and in hand		
Cash at Bank	51,981	26,669
Cash in Hand	-	
	<u>51,981</u>	<u>26,669</u>

8.Transactions With Trustees

None of the trustees were remunerated or reimbursed expenses during the year.

BANGLADESH ISLAMIC CENTRE ST ALBANS

England & Wales - Charity number 285054

Accounts

BANGLADESH ISLAMIC CENTRE ST ALBANS
TRUSTEE'S REPORT AND ACCOUNTS
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 Emran Choudhury (Appointed on 19/03/2023)
 Babul Islam (Appointed on 19/03/2023)
 Azad Miah (Appointed on 19/03/2023)
 Shalim Miah (Appointed on 19/03/2023)
 Mohammed Abdul Latif Shahed (Appointed on 19/03/2023)
 Ahmed Ali (Appointed on 19/03/2023)
 Latifur Rahman Choudhury (Appointed on 19/03/2023)
 Ishtaq Ahmed (Appointed on 19/03/2023)
 Sharon Miah (Appointed on 19/03/2023)
 Horuf Miah (Appointed on 19/03/2023)
 Abdus Sohid Chowdhury (Appointed on 19/03/2023)
 Tafajjul Hussain (Appointed on 19/03/2023)
 Abul Kalam Chowdhury (Appointed on 19/03/2023)
 Mohammed Luthfur Rahman Chowdhury (Appointed on 19/03/2023)
 Fazlul Haque Choudhury (Appointed on 19/03/2023)
 Salim Ullah (Appointed on 19/03/2023)
 Millat Hossen Chowdhury (Appointed on 19/03/2023)

Activities and Achievements

How our activities deliver public benefit:

The charity carries out a wide range of activities in pursuance of its charitable aims. The Trustees consider that these activities, summarised below, provide benefit both to those who use the Bangladesh Islamic Centre St Albans and the wider community of St Albans

5 Daily Prayers

The Mosque has been open 365 days a year for the five daily prayers. We have 100-200 people attend on average for each prayer through which they have been fulfilling their spiritual needs. Also, the imam makes himself available for advice and consultation after each prayer.

Jummah

Every Friday the Mosque is open for the Jummah prayer. On average 200-500 peoples attend including children. A sermon is given to encourage people to be a responsible and caring Muslim and to participate locally to create social harmony; this is followed by a congregational prayer.

Eid and Tarawih Prayers

The two Eid prayers were held in the Mosque; Normally 4 Jammah takes place; approximately 2000 people attend Eid prayer including children and women. During the month of Ramadan, approximately 100 people attend the Tarawih prayers each night.

Review of Transactions and Financial Position:

The statement of financial activities showed a net surplus for the year of £20,359 (2021/22 loss £15,473) and total reserves stands at £1,107,360. Which includes revaluation of an asset worth £750,000 that was missing from the prior year's account balance sheet (2021/22 reserves £337,001).

Principle Funding Sources

The principal funding sources of Bangladesh Islamic Centre St Albans for the year ended 31 December 2023 are 100% private donations.

Investment Powers and Policy

Under the Articles of Association, there are no restrictions upon investments made by the charity. All investments will be made following careful consideration by the Trustees to further the public benefit of the charity.

Charitable and Political Donations

Bangladesh Islamic Centre St Albans made no political or charitable donations in the reporting year ended 31 December 2023. All political or charitable donations will be made following careful consideration by the Trustees to further the public benefit of the charity.

Statement of Trustees' Responsibilities

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable organisation as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

Select suitable accounting policies and apply them consistently.

.....
.....

Make judgements and estimates that are reasonable and prudent; and
Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

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 to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the current Trustees/Directors on 25 September 2024.

Signed on behalf of the Board of Trustees/Directors

.....
Muhammad Abdur Rahim
Trustee/Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BANGLADESH ISLAMIC CENTRE ST ALBANS

For The Year Ended 31 Dcember 2023

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 8 to 13.

Respective Responsibilities of Trustees and Examiner

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

Having satisfied myself that the charity is not subject to audit under charity act and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 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 you as 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 QualifiedStatement

The current trustees have advised that due to an internal dispute they were not in control of the organisation for the years ended 31 December 2021 and 31 December 2022. Those periods were not independently examined, and the current Trustees do not have access to all the records for those periods. Therefore, I was unable to confirm the opening balances brought forward in the current year.

The Trustees confirmed that the freehold property owned by the charity at 77 Hatfield Road, St Albans was not recorded as an asset in the charities accounts as of 31 December 2022. The Trustee's resolved that to include the asset in the current accounting year. The Trustees also resolved that the valuation of the property would be £750,000, based on their insurance rebuilding valuation.

My examination was limited due to insufficient evidence and incomplete prior year accounts.

In connection with my examination, no other matter except that referred to in the above paragraphs 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; and

-to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 130 of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

Misbahul Karim FCCA
MMK Chartered Certified Accountants
37th Floor, 1 Canada Square
London, E14 5DY

Date:

Mmk
02/Oct/2024 10:19:06



BANGLADESH ISLAMIC CENTRE ST ALBANS
STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 Dcember 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Incoming Resources					
Grants & Donations	2	83,034	-	83,034	84,481
Other Income		-	6,678	6,678	
Total Incoming Resources		<u>83,034</u>	<u>6,678</u>	<u>89,712</u>	<u>84,481</u>
Resources Expended					
Charitable Activities	3	61,611	6,543	68,154	99,954
Governance Cost	4	1,065	135	1,200	
Total Resources Expended		<u>62,676</u>	<u>6,678</u>	<u>69,354</u>	<u>99,954</u>
Net Income For The Year		20,358	-	20,358	(15,473)
Reconciliation of Funds:					
Total Funds Brought Forward		5,111	-	5,111	20,584
Total Funds Carried Forward		<u>25,469</u>	-	<u>25,469</u>	<u>5,111</u>

CONTINUING OPERATIONS

None of the Charity's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The Charity has no recognised gains or losses for the above two financial periods.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Charities Act 2011.

The notes on pages 10 to 13 form part of these accounts.

BANGLADESH ISLAMIC CENTRE ST ALBANS**BALANCE SHEET AS AT 31 DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
<u>Fixed Assets</u>					
Freehold Land and Buildings	5		1,081,890		331,890
Fixture & Fittings			-		-
			<u>1,081,890</u>		<u>331,890</u>
<u>Current Assets</u>					
Cash at Bank and In Hand	7	<u>26,669</u>		<u>5,111</u>	
		26,669		5,111	
<u>Creditors</u>					
Amounts Falling Due Within One Year	6	<u>1,200</u>		<u>-</u>	
<u>Net Current Assets</u>					
			25,469		5,111
		<u>1,107,359</u>		<u>337,001</u>	
<u>Total Funds of The Charity</u>					
Unrestricted Funds- General			357,359		337,001
Revaluation Reserve			750,000		
		<u>1,107,359</u>		<u>337,001</u>	

These accounts were approved by the Board of Trustees on 20 September 2024



.....
Muhammad Abdur Rahim

President



.....
Tafajjul Hussain

Treasurer

The notes on pages 10 to 13 form part of these accounts

BANGLADESH ISLAMIC CENTRE ST ALBANS
Notes to the Accounts
For The Year Ended 31 Dcember 2023

1. Accounting Policies

1.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the applicable Accounting Standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" published in March 2005. The principal accounting policies adopted in the preparation of the financial statements are set out below.

1.2 Incoming Resources

Voluntary income and donations are included in incoming resources when they are receivable, except when the donors specify that they must be used in future accounting periods or donors' conditions have not been fulfilled, then the income is deferred. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

1.3 Resources Expended

Resources expended are included in the Statement of Financial Activities on accruals basis, excluded of VAT where applicable.

Expenditure that is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of those resources.

1.4 Going Concern Basis

The financial statements have been prepared on the going concern basis, as in the opinion of the trustees, there are no issues arising which would suggest any other basis as being more appropriate.

1.5 Depreciation

Depreciation is provided using the following rates and bases to reduce by annual instalments the cost, less estimated residual value, of tangible assets over the estimated useful lives:

BANGLADESH ISLAMIC CENTRE ST ALBANS
Notes to the Accounts
For The Year Ended 31 December 2023

2. Grants and Donations

	Unrestrict ed Funds	Restricted Funds	2023	2022
	£	£	£	£
Donations - Cash	1,137		1,137	50,526
Donations - Direct Credit	5,800		5,800	18,735
Rental Income	13,900		13,900	14,200
Eid Donations	4,503		4,503	
Friday Collection - Cash	43,877		43,877	
Scanner Sale	-		-	1,020
Mememrship Fee Collection	445		445	
Taraweeh Hafiz Collection	4,500		4,500	
Other Mosque Collections	3,172		3,172	
Solicitor -Insurance	1,500		1,500	
Election Nomination Fee	4,200		4,200	
Emergency Collection- Turkey, Morocco & Palestine		6,678	6,678	
	<u>83,034</u>	<u>6,678</u>	<u>89,712</u>	<u>84,481</u>

3. Cost of Charitable activities

	2023	2022
	£	£
Cost Directly Allocated to Activities:		
Security Expenses		22,020
Air Condition service		348
Bank Charges	406	
HM revenue & Customs	28	690
Donations-Turky, Morocco & Palestine	6,543	713
Hadia for Hafiz	4,500	5,955
Insurance	1,206	1,106
Light and Heat	10,321	7,887
Election Fee	3,131	
Legal and Professional Fee	4,649	27,776
Sundry		1,406
Rates & Water including arrears	6,729	2,729
Repairs and Maintenance	4,767	1,340
Stationery and Printing		1,100
Fire Guard Service	498	654
Telephone and Internet	231	
Imam & Teachers Remuneration	25,145	26,230
	<u>68,154</u>	<u>99,954</u>

4. Governance Cost

	2023	2022
	£	£
Accountancy Fee	1,200	-
	<u>1,200</u>	<u>-</u>

BANGLADESH ISLAMIC CENTRE ST ALBANS
Notes to the Accounts
For The Year Ended 31 Dcember 2023

5. Tangible Fixed Assets	Freehold Land & Buildings	Fixture, Fittings & Equipment	Portable Buildings	Total £
COST				
At 01 January 2023	331,890			331,890
Addition-Prior year adjustment	750,000	-	-	750,000
As at 31 December 2023	<u>1,081,890</u>	<u>-</u>	<u>-</u>	<u>1,081,890</u>
NET BOOK VALUES				
As at 31 December 2023	<u>1,081,890</u>	<u>-</u>	<u>-</u>	<u>1,081,890</u>
As at 31 December 2022	<u>331,890</u>			<u>331,890</u>
6.Creditors: Amounts Falling Due Within One Year		2023		2022
		£		£
Accountancy Fee		1,200		
		<u>1,200</u>		<u>-</u>

BANGLADESH ISLAMIC CENTRE ST ALBANS
Notes to the Accounts
For The Year Ended 31 Dcember 2023

	<u>2023</u>	<u>2022</u>
	£	£
7.Cash at Bank and in hand		
Cash at Bank	26,669	5,111
Cash in Hand	<u>26,669</u>	<u>5,111</u>

8.Transactions With Trustees

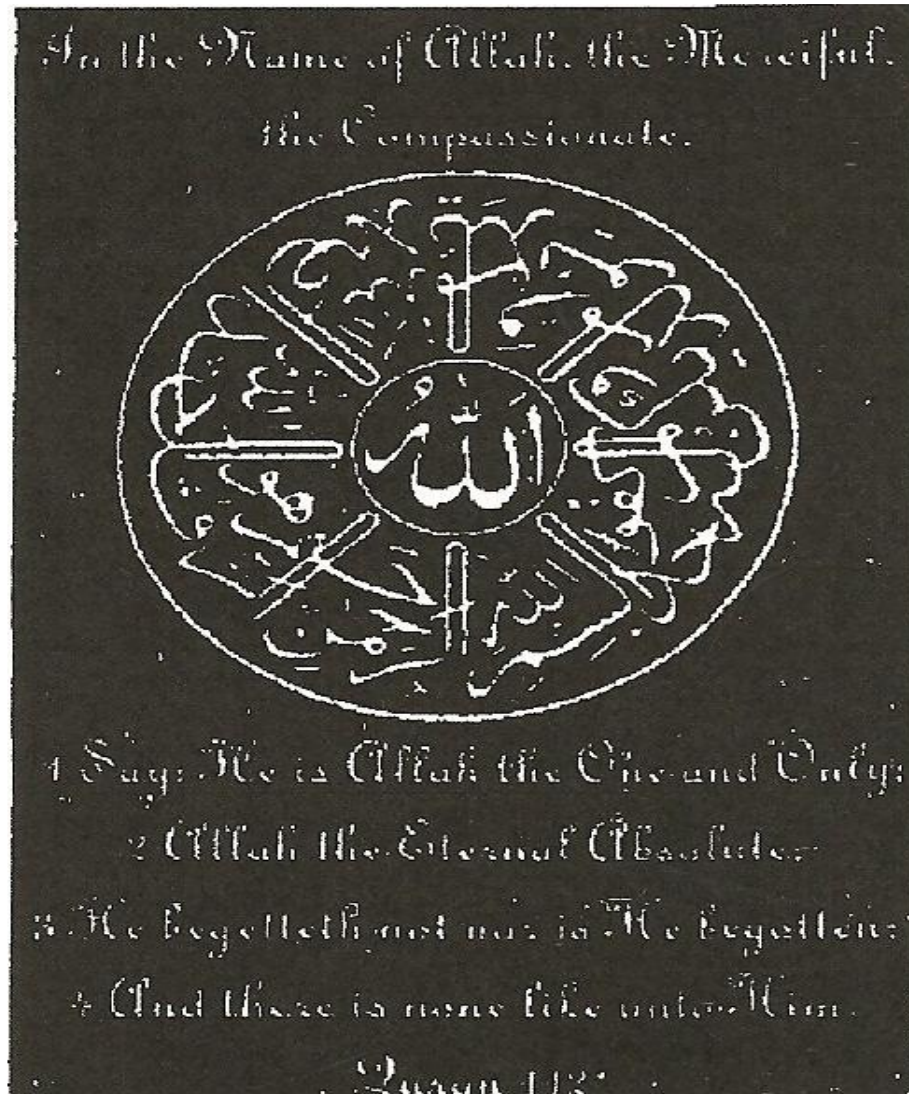
None of the trustees were remunerated or reimbursed expenses during the year.

BANGLADESH ISLAMIC CENTRE ST ALBANS

England & Wales - Charity number 285054

Accounts

Charity Number: 285054



Financial Statements

For the Year Ended 31 December 2022

77 Hatfield Road St Albans, Herts, AL1 4JL

Financial Statements

For the year ended 31 December 2022

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Committee 2022

Mohammed Shirazul Islam Choudhury (President)

Muhammad Abdur Rahim (Vice President)

Mohammed Mortuza (General Secretary)

Mohammed Anam (Assistant Secretary)

Tafajjul Hussain (Treasurer)

Faisal Ahmad (Assistant Treasurer)

Fazlul Haque Choudhury

Latifur Rahman Choudhury

Adbul Ohid Choudhury

Emran Choudhury

Ali Ashraf Choudhury

Nur Uddin Choudhury Bulbul

Millat Hossen Chowdhury

Abdus Sohid Chowdhury

Mosobbir Ahmed

Mohammed Intaz Ali

Md Aminul Islam

Mohammed Khala Miah

Babul Islam

Mohammed Abdul Latif Shahed

Management Committee Summary

This is the third report since the appointment of trustees by the members of the Centre on 22nd September 2019. This report contains the Centre's financial activities starting from 1st January 2022 to 31st December 2022. This was prepared for submission to the Charity Commission.

Due to the conflict and unforeseen during the COVID-19 national closer of all religious premises the custodian trustees and their supporters had forcefully taken control of the charity since 1 July 2020 and kept all elected trustees out from any activities in that premises.

With the suggestion from the Charity Commission and on recommendation from Hertfordshire Constabulary and local authority the board of trustees have tried all possible revenue for mediation but failed.

On recommendation from the High Court the board of trustees had no other choice to resolve this issue rather than legal proceeding.

On 4th October 2022 the High Court ordered the custodian trustees and interim management to transfer all belongings of this charity to those elected trustees by 4pm on 12th October 2022 and elected trustees has been in control of running the charity since 12th October 2022.

As the charity has been running by the interim management during 2022.

This account is submitted with the base of information provided by the interim management. Once everything has been scrutinized, we will update the information to the Charity Commission accordingly.

JAZAKALLAHU KHAIRAN FOR YOUR DONATIONS AND SUPPORT.

Receipts and Payments Accounts

For the year ended 31st December 2022

Notes to financial statements

1. Accounting policies

(a) 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 by Charities (SORP 2005) issued in 2005 and applicable UK Accounting Standards and the Charities Act 1993.

(b) 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.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants, and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate. Investment income is included when receivable. Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

BANGLADESH ISLAMIC CENTRE ST ALBANS

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.

(g) 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 non-pay costs and support costs relating to those activities.

(h) 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.

2. Related party transactions and trustees' remuneration

The trustees received nil remuneration during the year.

BANGLADESH ISLAMIC CENTRE ST ALBANS

Receipts and Payments Accounts
Receipts and payments
At the year ended 31st December 2022

	2022		2021	
	£	£	£	£
Unrestricted funds				
A1 Receipts				
Collections	50,526		74,231	
Donation Received	18,735		6,602	
Grant Received				
Rental Income	14200		13,980	
		83,461		94,813
A2 Assets and Investment Sales				
Scanner sale		1,020		1,680
A3 Payments				
Wages and Salaries	26,230		23,540	
HM Revenue & Customs	690		0	
Gas & Electric	7,887		9,760	
Water Rates	337		83	
Telephone			293	
Radio Licence	100		100	
Insurance	1,106		0	
Hadia	5,955		5,960	
Council Tax	2,392		1,173	
Scanner Purchase	1,100		1,000	
Funeral Car Expense	0		523	
Legal Fees	27,676		36,742	
Carpet Fitter			10,000	
waste Expense			750	
Professional fees			750	
Repair and Maintenance	1,340		1,866	
Donation	713		1,475	
Fire Guard Service	654		504	
Air Condition Service	348			
Miscellaneous	1,406		1,940	
Security Expense	22,020		32,460	
		99,954		(128,919)
Net of receipts/(payments) for the year		(15,473)		(32,426)
A6 Cash funds last year-end		20,584		53,010
		5,111		20,584

BANGLADESH ISLAMIC CENTRE ST ALBANS

**Receipts and Payments Accounts
Statement of Assets and Liabilities
At the year ended 31st December 2022**

	Note	2022		2021	
		£	£	£	£
Unrestricted funds					
B1 Cash funds					
Cash at bank and in hand			5,111		20,584
B4 Assets retained for the Charity's own use					
Freehold property			331,890		331,890
B5 Liabilities					
Karz-e-Hasana			<hr/>		<hr/>

Approved by the trustees on date and signed on their behalf by:

.....
Muhammad Abdur Rahim
(Vice President)

.....
Tafajjul Hussain
(Treasurer)

BANGLADESH ISLAMIC CENTRE ST ALBANS

**Receipts and Payments Accounts
Notes to the receipts and payments Accounts
For the year ended 31st December 2022**

	£	2022	£
1) Collections, Donation & Other Income			
B/F balance from 31st December 2021		20,584	
Fridays Collections	40,548		
Rental Income	14,200		
Eid-ul-Fitr and Eid-ul-Adha Collections	4,310		
Taraweeh Hafiz Collections	4,000		
Direct Credit & Standing Order Donations	625		
Laila-tul barat and Laila-tul qadr collections	955		
Funeral Donation	1,900		
Scanner Sales	1,020		
Fundraising Appeal	10,790		
Sylhet Flood Collection	713		
Board Members Donations	5,180		
Marrige registration Donation	240		
Total		84,481	
2) Expenses			
Imam's hadia	26,230		
Hadia from Maktab Classes	1,005		
Eid Hadia for Imam	600		
Taraweeh Hadia for Hafiz	4,000		
Hadia for guest speaker	350		
Gas & Electricity Bills	7,887		
Water Bills	337		
Council tax for 75 Hatfield Road	2,392		
Scanner buy	1,100		
Building Insurance	1,106		
Fire Guard Services	654		
Sylhet Food Donations	713		
Repair & maintenance	1,340		
Radio Licence	100		
Sundry Expenses	1,406		
HMRC	690		
Air Condition Services	348		
Legal Expenses	27,676		
Security Service	22,020		
Total		99,954	
Balance at 31st December 2022		5,111	

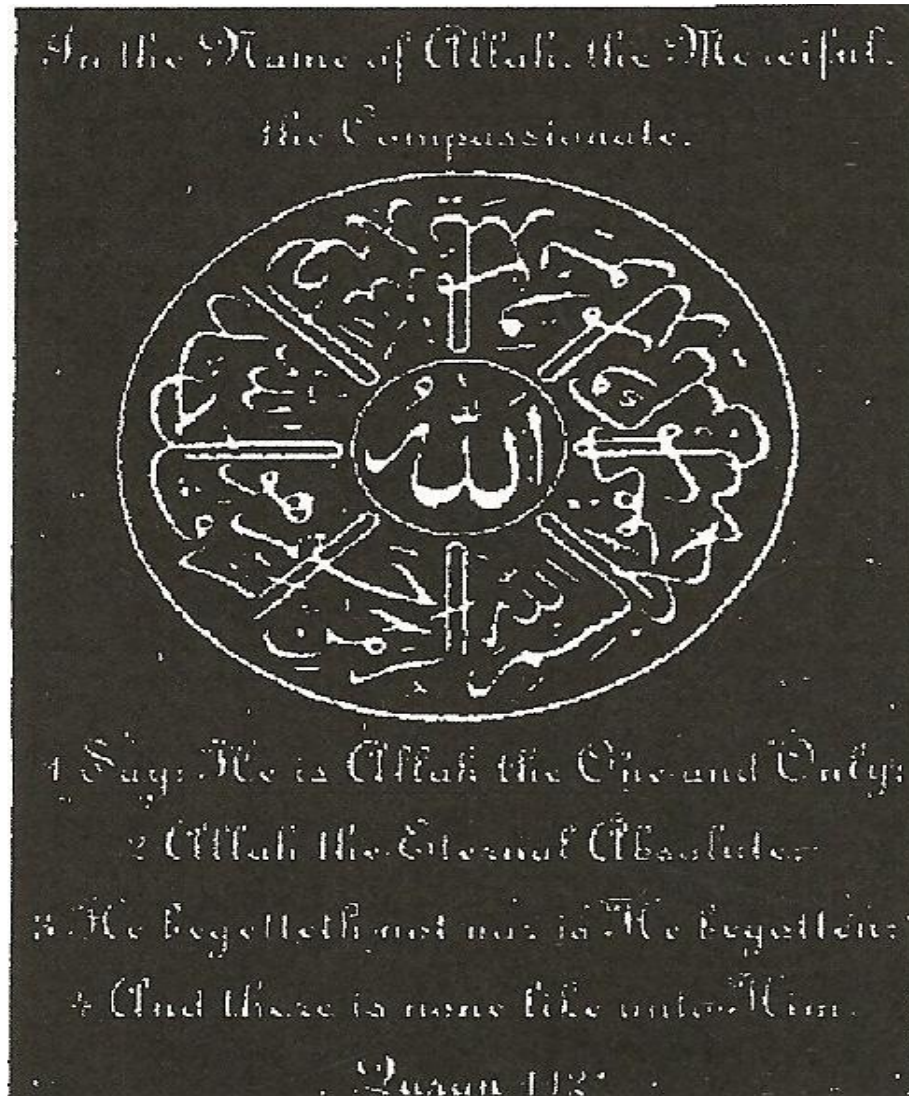
The balance as at 31 December 2022 is based on movements during 2021 and on enquiries of the known donors. The balance may have to be adjusted in the future should new donors come forward with proven claim, or if further donors come forward to inform that their claim has been satisfied.

BANGLADESH ISLAMIC CENTRE ST ALBANS

England & Wales - Charity number 285054

Accounts

Charity Number: 285054



Financial Statements

For the Year Ended 31 December 2021

77 Hatfield Road St Albans, Herts, AL1 4JL

Financial Statements

For the year ended 31 December 2021

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Committee 2021

Mohammed Shirazul Islam Choudhury (President)

Muhammad Abdur Rahim (Vice President)

Mohammed Mortuza (General Secretary)

Mohammed Anam (Assistant Secretary)

Tafajjul Hussain (Treasurer)

Faisal Ahmad (Assistant Treasurer)

Fazlul Haque Choudhury

Latifur Rahman Choudhury

Adbul Ohid Choudhury

Emran Choudhury

Ali Ashraf Choudhury

Nur Uddin Choudhury Bulbul

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Mosobbir Ahmed

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Babul Islam

Mohammed Abdul Latif Shahed

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With the suggestion from Charity Commission and on recommendation from Hertfordshire Constabulary and local authority the board of trustees have tried all possible revenue for mediation but failed.

On recommendation from the High Court the board of trustees had no other choice to resolve this issue rather than legal proceeding.

As the charity has been running by the interim management during 2021.

This account is submitted with base of information provided by the interim management. Once everything has been scrutinized we will update information to the Charity Commission accordingly.

JAZAKALLAHU KHAIRAN FOR YOUR DONATIONS AND SUPPORT.

BANGLADESH ISLAMIC CENTRE ST ALBANS

Receipts and Payments Accounts

For the year ended 31st December 2021

Notes to financial statements

1. Accounting policies

(a) Basis of preparation

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Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate. Investment income is included when receivable. Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Irrecoverable VAT

BANGLADESH ISLAMIC CENTRE ST ALBANS

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.

(g) 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 non-pay costs and support costs relating to those activities.

(h) 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.

2. Related party transactions and trustees' remuneration

The trustees received nil remuneration during the year.

BANGLADESH ISLAMIC CENTRE ST ALBANS

**Receipts and Payments Accounts
Receipts and payments
At the year ended 31st December 2021**

	2021		2020	
	£	£	£	£
Unrestricted funds				
A1 Receipts				
Collections	74,231		10,937	
Donation Received	6,602		2,990	
Grant Received	0		13,200	
Rental Income	13,980		10,100	
		94,813		37,227
A2 Assets and Investment Sales				
Scanner sale		1,680		
A3 Payments				
Wages and Salaries	23,540		17,100	
HM Revenue & Customs			2,949	
Gas & Electric	9,760		4,305	
Water Rates	83		1,622	
Telephone	293		412	
Radio Licence	100		0	
Hadia	5,960		2,182	
Council Tax	1,173		0	
Scanner Purchase	1,000		0	
Funeral Car Expense	523		231	
Legal Fees	36,742		11,170	
Carpet Fitter	10,000		0	
waste Expense	750		0	
Professional fees	750		0	
Repair and Maintenance	1,866		0	
Palestine Donation	1,475		0	
Fire Guard Service	504		0	
Miscellaneous	1,940		7,170	
Security Expense	32,460		0	
		(128,919)		(47,141)
Net of receipts/(payments) for the year		(32,426)		(9,914)
 A6 Cash funds last year-end		 53,010		 62,924
		20,584		53,010

BANGLADESH ISLAMIC CENTRE ST ALBANS

**Receipts and Payments Accounts
Statement of Assets and Liabilities
At the year ended 31st December 2021**

	Note	2021		2020	
		£	£	£	£
Unrestricted funds					
B1 Cash funds					
Cash at bank and in hand			20,584		53,010
B4 Assets retained for the Charity's own use					
Freehold property			331,890		331,890
B5 Liabilities					
Karz-e-Hasana					

Approved by the trustees on date and signed on their behalf by:

.....
Muhammad Abdur Rahim
(Vice President)

.....
Tafajjul Hussain
(Treasurer)

BANGLADESH ISLAMIC CENTRE ST ALBANS

**Receipts and Payments Accounts
Notes to the receipts and payments Accounts
For the year ended 31st December 2021**

	2021	
	£	£
1) Collections, Donation & Other Income		
B/F balance from 31st December 2020		53,010
Fridays Collections	42,966	
Rental Income	13,980	
Eid-ul-Fitr and Eid-ul-Adha Collections	5,480	
Direct Credit & Standing Order Donations	1,297	
Board Members Donations	2,760	
Taraweeh Hafiz Collections	4,060	
Laila-tul Barat & Laila-tul Qadar Collections	720	
Other donations	845	
Collection for Carpets	19,530	
Scanner Sales	1,680	
Collection for Palestine	1,475	
Funeral Donations	1,700	96,493
 2) Expenses		
Imam's hadia	23,540	
Eid Hadia for Imam	900	
Hadia for Hafiz	5,060	
Gas & Electricity	9,760	
Council tax for 75 Hatfield Road	1,173	
Water Bill	83	
Scanner	1,000	
Telephone	293	
Fire Guard Services	504	
Waste Bill	750	
Funeral Car Tax and Insurance	523	
Radio Licence	100	
Carpet Fitted	10,000	
Repair & maintenance	1,866	
Palestine Donation	1,475	
Legal Expenses	36,742	
Professional Mediation Fees	750	
Sundry Expenses	1,940	
Security Services	32,460	
	32,460	
		128,919
Balance at 31st December 2021		20,584

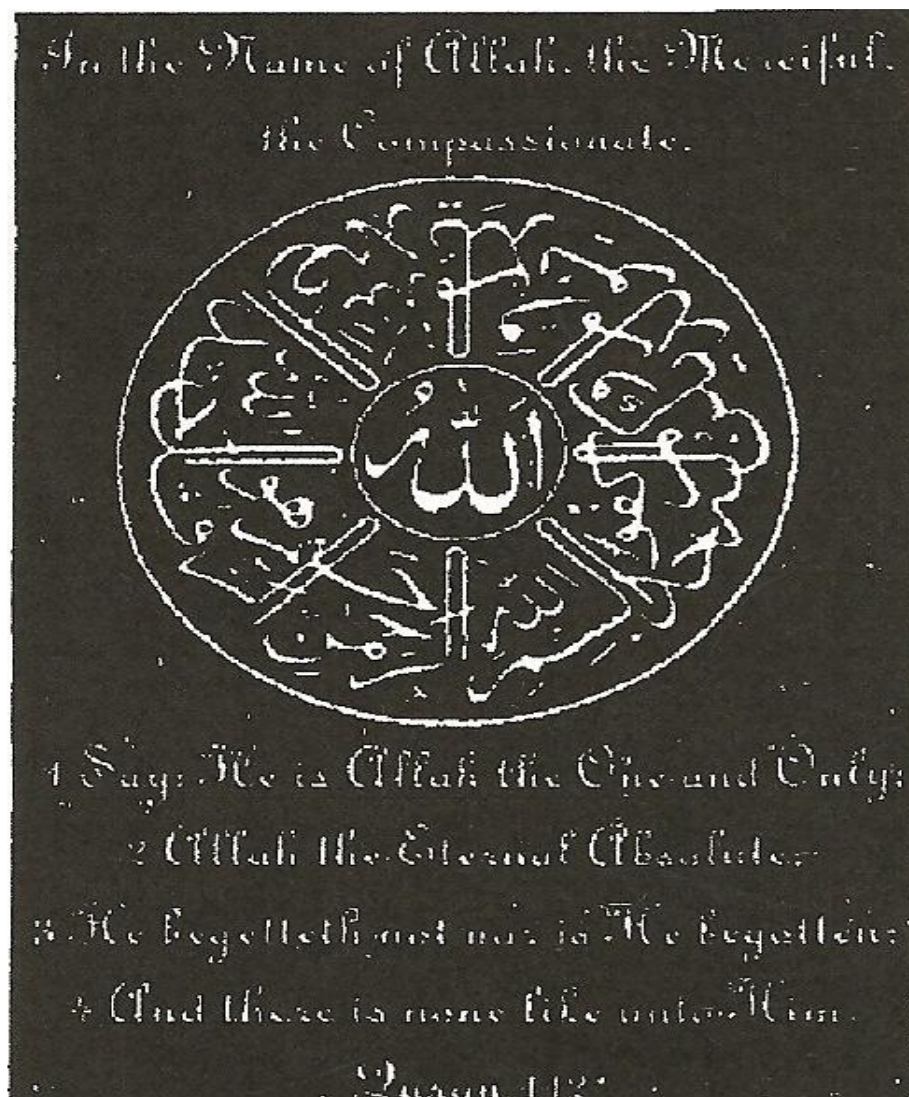
The balance as at 31 December 2021 is based on movements during 2020 and on enquiries of the known donors. The balance may have to be adjusted in the future should new donors come forward with proven claim, or if further donors come forward to inform that their claim has been satisfied.

BANGLADESH ISLAMIC CENTRE ST ALBANS

England & Wales - Charity number 285054

Accounts

Charity Number: 285054



Financial Statements

For the Year Ended 31 December 2020

77 Hatfield Road St Albans, Herts, AL1 4JL

Financial Statements

For the year ended 31 December 2020

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Committee 2020

Mohammed Shirazul Islam Choudhury (President)

Muhammad Abdur Rahim (Vice President)

Mohammed Mortuza (General Secretary)

Mohammed Anam (Assistant Secretary)

Tafajjul Hussain (Treasurer)

Faisal Ahmad (Assistant Treasurer)

Fazlul Haque Choudhury

Latifur Rahman Choudhury

Abdul Ohid Choudhury

Emran Choudhury

Ali Ashraf Choudhury

Nur Uddin Choudhury Bulbul

Millat Hossen Chowdhury

Abdus Sohid Chowdhury

Mosobbir Ahmed

Mohammed Intaz Ali

Md Aminul Islam

Mohammed Khala Miah

Babul Islam

Mohammed Abdul Latif Shahed

BANGLADESH ISLAMIC CENTRE ST ALBANS

Management Committee Summary

This is the second report since the appointment of this Board of trustees elected by the members of the Centre on 22nd September 2019. This report contains the Centre's financial activities starting from 1st January 2020 to 31st December 2020. This was prepared for submission to the Charity Commission.

We are sure for the first two months of the year we were able to inform all our members our financial position as the Board has endeavoured to keep you informed regularly via the Centre's notice board.

In line with our constitution requirements, we always endeavour to deposit collections of your kind and generous donations into the Centre's bank account in a timely manner, as well as making all payments via the bank account, acquiring receipts, including the Imams wages; sometimes we cannot do so for those small petty cash expenses.

All those activities such as daily prayers, Friday Juma prayers and weekend Arabic Classes has been carried out as normal.

On 20th March 2020 the Board of trustees were forced to make a decision on the suggestion of the medical experts, local government and Ulamas to shut down all activities in the Centre in the best interest of the community's health and safety issue due to the virus of COVID-19. National lock down was declared by the government from 23rd March 2020.

During the national lock down a group of people continue to work against the elected committee to create any issues to take over the control of the Centre. One member of the community was influence by the group to repeatedly cutting the lock or putting his own lock to the gate making sure elected trustees cannot get access to the Centre on an emergency.

On 4th June 2020 that individual member planned his regular putting his lock to the gate when some of the trustees attended the site he made complaint to the police that he has been assaulted by some of the trustees. On that issue two custodian trustees and their supporters had broken into the Centre on 1st July 2020 and since then they kept elected trustees out of any activities in the Centre.

On 4th August 2020 Mr Lokman Hakim had resigned from the post of the treasurer and the Board and he did not hand over any documents to the newly elected treasurer Mr Tafajjul Hussain, therefore we are unable to produce proper accounts.

We have prepared estimated accounts from the details of the charity's bank statement with the hope recovering all documents from the outgoing officials and adjust the accounts accordingly.

Despite the recommendation given by the Charity Commission on 18th August 2020 and on 4th March 2021 to hand over to the elected Board of trustees, the matter is with our legal team for court proceeding.

JAZAKALLHU KHAIRAN FOR YOUR DONATIONS AND SUPPORT.

Receipts and Payments Accounts

For the year ended 31st December 2020

Notes to financial statements

1. Accounting policies

(a) 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 by Charities (SORP 2005) issued in 2005 and applicable UK Accounting Standards and the Charities Act 1993.

(b) 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.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants, and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate. Investment income is included when receivable. Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for an accruals basis and has been classified under headings that aggregate all costs related to the category.

BANGLADESH ISLAMIC CENTRE ST ALBANS

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.

(g) 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 non-pay costs and support costs relating to those activities.

(h) 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.

2. Related party transactions and trustees' remuneration

The trustees received nil remuneration during the year.

BANGLADESH ISLAMIC CENTRE ST ALBANS

**Receipts and Payments Accounts
Receipts and payments
At the year ended 31st December 2020**

	2020		2019	
	£	£	£	£
Unrestricted funds				
A1 Receipts				
Collections	1	10,937	66,198	
Donation Received	2	2,990	2,565	
Special Collections				
Grant Received	4	13,200		
Rental Income	3	<u>10,100</u>	<u>10,100</u>	
		37,227		78,863
A2 Assets and Investment Sales				
Scanner sale	6			1,290
A3 Payments				
Wages and Salaries		17,100	30,192	
HM Revenue & Customs		2,949	3,625	
Light and Heat		4,305	5,735	
Water Rates		1,622	2,162	
Telephone		412	361	
Insurance			1,164	
Cleaning & Maintenance		2,182	2,907	
Hadia for Imams & Temp Imams			4,703	
Council Tax			1,691	
Sound Electric for new CCTV			0	
Motor Expenses		231	0	
Legal Fees		11,170	0	
New Mortuary Building Work			0	
Resurfacing complete car park			0	
Professional fees			1,000	
Repair and maintenance				
Special Donation				
Printing & Stationery			0	
Miscellaneous		7,170	11,620	
Staff Welfare				
		<u>(47,141)</u>	<u>(65,160)</u>	
Net of receipts/(payments) for the year		<u>(9,914)</u>	<u>14,993</u>	
Repayment of Karz-e-Hasna	5			
A6 Cash funds last year-end		<u>62,924</u>	<u>47,931</u>	
		<u>53,010</u>	<u>62,924</u>	

BANGLADESH ISLAMIC CENTRE ST ALBANS

**Receipts and Payments Accounts
Statement of Assets and Liabilities
At the year ended 31st December 2020**

	Note	2020		2019	
		£	£	£	£
Unrestricted funds					
B1 Cash funds					
Cash at bank and in hand			53,010		62,924
B4 Assets retained for the Charity's own use					
Freehold property			331,890		331,890
B5 Liabilities					
Karz-e-Hasana					

Important note in relation to these accounts

The previous trustees of the Bangladesh Islamic Centre St Albans have failed to provide the current trustees preparing these financial statements with any financial information relating to the period 1 January 2009 to 28 May 2009. As a result, the no transactions have been considered for the period 1 January 2009 to 28 May 2009 and the accounts, as a result, may not be fully reflective of all the financial information of the Bangladesh Islamic Centre St Albans.

These financial statements may need to be restated once the financial information for the period 1 January 2009 to 28 May 2009 becomes available.

Approved by the trustees on date and signed on their behalf by:

.....
Mohammed Shirazul Islam Choudhury
(President)

.....
Mohammed Mortuza
(General Secretary)

The notes on pages 9 to 10 form part of these accounts

BANGLADESH ISLAMIC CENTRE ST ALBANS

Receipts and Payments Accounts
Notes to the receipts and payments Accounts
For the year ended 31st December 2020

	2020 £	2018 £
1) Collections		
Friday Collections		
Door to door collections		
Lailatul Qadar Collections		
Eidul Fitr Collections		
Eidul Adha Collection		
Other donations	10937	66,198
	<u>10,937</u>	<u>66,198</u>
2) Donations		
Standing order donations	1399	2,565
Other donation	1,591	0
Cold room donations		
	<u>2,990</u>	<u>2,565</u>
3) Rental		
Rental income	10,100	10,100
Rent Deposit		
	<u>10,100</u>	<u>10,100</u>
Expenses:		
Letting Agent Fees		
	<u>10,100</u>	<u>10,100</u>
4) Government Grant		
HMRC Grant	13,200	0
	<u>13,200</u>	<u>0</u>

BANGLADESH ISLAMIC CENTRE ST ALBANS

**Receipts and Payments Accounts
Notes to the receipts and payments Accounts
For the year ended 31st December 2020**

	2020			2019		
	Receipts	Payments	Total	Receipts	Payments	Total
	£	£	£	£	£	£
4) Special Collections						
Hadia for Hafiz			0			
Funeral fund donation			0			
Tahir Ali's nephew			0			
Shajahan Alam	0		0			
R Choudhury	0		0			
Solim Ullah	0		0			
Tofajjal Hussain	0		0			
Election	0	0	0			
Donation for Rohingya	0	0	0	0	0	0
Other Individual Donations	0		0	0		0
Darul Qirat Class Donations	0		0	0		0
Arabic classes donations			0			
Marriage registration Donation			0			
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5) Karz-e-Hasna		2020		2019		
		<u>£</u>		<u>£</u>		
Opening balance		0		0		
Receipts						
Payments		-		-		
		<u>0</u>		<u>0</u>		
6) Scanner sale		2020		2019		
		<u>£</u>		<u>£</u>		
Scanner sale income		0				
Expenses		-				
		<u>-</u>		<u>0</u>		

The balance as at 31 December 2020 is based on movements during 2014 and on enquiries of the known donors. The balance may have to be adjusted in the future should new donors come forward with proven claim, or if further donors come forward to inform that their claim has been satisfied.

BANGLADESH ISLAMIC CENTRE ST ALBANS

Independent Examiner's Report to trustees/members of Bangladeshi Islamic Centre St Albans

I report on the financial statements of Bangladesh Islamic Centre St Albans for the year period ended 31 December 2020 as set out on pages 7

I draw your attention to the note on page 7 and confirm that I was not able to verify the opening balances as of 1 January 2011; nor was I able to consider the entirety of the transactions during the full period of this report. In this regard I disclaim an opinion.

In all other regards, this report is made solely to the charity's trustees, as a body, in accordance with the section 43, Charities Act 1993 (as amended). My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of financial statements. The charity's trustees consider that an audit is not required for the year under section 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act); and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as 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 financial statements 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 my scope was limited for the period 1 January 2009 to 28 May 2009. As a result:

(a) full accounting records in accordance with section 41 of the Act; and the need to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 1993 Act; may not been met; and

b) in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

BANGLADESH ISLAMIC CENTRE ST ALBANS

Because of the possible effect of the limitation in evidence available to us, I am unable to form an opinion as to whether the financial statements give a true and fair view of the Charity's affairs as at 31 December 2020 or its statement of financial activities for the year then ended. In all other respects, in my opinion, the financial statements have been properly prepared in accordance with the provisions of the Charities Act 1993.

Independent Examiner's Name: Dr M S I Choudhury, PhD, FCA

Relevant professional qualification or body: ICAEW

Address: Windsor House
9-15 Adelaide Street
Luton
LU1 5BJ

Date: 19 Oct 2021