

Registered Number
01837619



THE FRIENDS OF BANGLADESH

UK Charity Number: 290056

Report and Accounts

31st July 2025



**THE FRIENDS OF
BANGLADESH**

UK Charity Number: 290056

THE FRIENDS OF BANGLADESH (THE)

Company registered number:

01837619

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report for the year ending 31st July 2025

Reference and Administrative Information

Charity Name

Friends Of Bangladesh (The)

Charity Registration Number

290056

Charity Registered address:

First floor office
114 Cranbrook road
Ilford
Essex
IG1 4LZ

Trustees

The following persons served as trustees during the year:

- 1 Mr.Mahbub Khan
- 2 Mr.Syed Arif Hussain Kazi
- 3 Mr.Syed Hamidul Hoque
- 4 Dr. M. A Awal
- 5 Dr M A Majid
- 6 Dr S Amir Ali
- 7 Dr. A Aziz
- 10 Dr. Nargis Akhter Polin
- 11 Ms Nasreen Aziz
- 12 Cllr.Parvez Ahmed
- 13 Dr. ATM Mannan
- 14 Dr S H Jaigirder
- 15 Dr Ziaul Haque
- 16 Khadiza Naseem
- 17 Md Nurul Islam

Legal Status

Friends of Bangladesh is constituted as a charitable organisation registered with the charities commission under charity number 290056. It is also an incorporated company, number 01837619 incorporated on 1st August 1984 and governed by its Articles of Association in relation to running of the charity and its activities.

Recruitment and appointing of trustees

Trustees of the charity are elected by the general member, in the AGM. Every trustee is nominated for two years.

After two years of serving as a trustee they resign and give the opportunity to the new member to join. A retiring trustee can also participate in the election

Objectives and activities

Our aims

The objects of the charity are set out in the charity's memorandum of articles and are summarized as follows:

To establish in Bangladesh and elsewhere, home for orphans, the handicapped, disabled and poor children, and provide educational facilities and training for the said children.

Our objectives

1. to serve humanity by direct or indirect means. To render all possible help to relieve human suffering.
2. to establish in Bangladesh and elsewhere, home for orphans, the handicapped, disabled and poor children, and provide educational facilities and training for the said children.
3. to form special trustees fund to allocate loan or scholarships for helping poor and meritorious students.
4. to arrange welfare services for helping families in distress, children woman or elderly in need
5. to organise and co-ordinate to arrange communication between the donor and the recipient.



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BANGLADESH**

UK Charity Number: 290056

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2025

Activities and achievements

Breast cancer awareness project

Breast cancer awareness projects opened in February 2013 by his Excellency Mr. Robert W Gibson British High Commissioner in Bangladesh at Bangladesh Cancer Hospital, Mirpur, Dhaka. This clinic is run by cancer specialist nursing team, 24 hours a day. The FOB is campaigning to beat the Breast Cancer in Bangladesh. Our charity organises the outreach awareness campaign, and initial diagnosis in joint collaboration with Cancer Society Hospital.

Higher Education Scholarship Project:

With the help of FOB Scholarship, four students have recently been graduated from Sylhet Osmani Medical College, Bangladesh University of Engineering and Technology, Dhaka Medical College and University of Bangladesh. Our Charity has selected four new students, whom will receive the support for the next three years.

Zakat Projects

Zakat fund has been distributed amongst the poor individuals whom need support to maintain their outgoings and improve the lifestyle. I.e. to set up a small tea stall or to buy a Rikshaw.

Street Children Project

FOB has established a school called "School under the sky" for street children in Dhaka City in December 2017. There are about 800,000 street children who are real destitute, with no food and shelter. Friends Of Bangladesh has taken this great role to rehabilitate these very unfortunate children to accommodate in to our society.

How our activities deliver public benefit

Our activities about the breast cancer awareness help hundreds of women in Bangladesh to fight against the deadly disease of Breast cancer, whom could be a potential victim if they were not warned and the cancer was not detected at an early stage.

Our scholarship projects helped poor students to complete their degree which would not be otherwise possible for the lack of fund.

Our Zakat project also helps poor people to be self-reliant.

Plans for future periods

Our plan for the future is to extend the work for the Street children and work for the Breast cancer victim by donating a mobile screening unit. We managed to buy the vehicle and in the process of setting up the unit which will help hundreds of women for early diagnosis of Breast cancer.

DR Ziaul Haque
President

DR Abdul Aziz
General Secretary

Md Nurul Islam
Treasurer



Independent Examiner's Report

to the Trustees of
THE FRIENDS OF BANGLADESH (THE)

Independent examiner's report to the trustees of THE FRIENDS OF BANGLADESH

I report to the charity trustees on my examination of the accounts of THE FRIENDS OF BANGLADESH (the Trust) for the year ended 31 July 2025.

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 to enable a proper understanding of the accounts to be reached.



Mohammed Muhit Uddin ACA, FCCA

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

25 October 2025



THE FRIENDS OF BANGLADESH (THE)

Statement of financial activities (Including summary income and expenditure account)

For the year ended 31st July 2025

This schedule does not form part of the statutory accounts

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>This year</u>	<u>last year</u>
	Note	F01	F02	2,025	2,024
	2	£	£	£	£
<u>Income</u>					
Incoming resources from generated funds					
Donation and legacies (restricted)			1,746	1,746	1,070
Donations and legacies (Unrestricted)	S01	811		811	1,167
Event income -Charity dinner	S02	8,925		8,925	-
Charitable activities	S03	22,337		22,337	18,105
Income magazine-Advertisement	S04	2,650		2,650	-
Investment-Interest receivable	S05	234		234	295
Membership fees	S06	400		400	435
Raffel ticket sale	S07	883		883	
Other-Gift aid	S08	2,173		2,173	471
Total		38,413	1,746	40,159	21,543
<u>Expenditure</u>	3				
<u>Expenditure on</u>					-
Raising Fund	S09	8,350		8,350	16,869
Cancer project in BD	S10	23,116		23,116	-
Charitable activities (Restricted)			1,340	1,340	1,240
Governance costs	S11	408		408	1,127
Accountancy fees	S12	300		300	
Advertising and PR	S13	3,017		3,017	
Cost for Ramadan appeal	S14	560		560	
Equipment expenses	S15	561		561	
Gift for raffel draw	S16	254		254	
Magazine print	S17	1,400		1,400	
Postage	S18	21		21	
Stationery and printing	S19	547		547	
Student scholarship	S20	910		910	
Subscription	S21	87		87	-
Total Expenditure		39,531	1,340	40,871	19,236
Net income/(expenditure) before tax for the S22 reporting period		(1,118)	406	(712)	2,307
Tax payable	S23			-	
Net income/(expenditure) after tax	S24	(1,118)	406	(712)	2,307



THE FRIENDS OF BANGLADESH (THE)

Statement of financial activities (Including summary income and expenditure account)

For the year ended 31st July 2025

This schedule does not form part of the statutory accounts

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>This year</u>	<u>last year</u>
	Note	F01	F02	2,025	2,024
	2	£	£	£	£
<u>Income</u>					
before investment gain/(loss)				-	-
Net gain/(losses) on investments	S25	-			
Net income/ (expenditure)	S26	-1118.00	406.00	-712.00	2307.00
Extraordinary items	S27				
Transfer between funds	S28				
Other recognised gains/(losses):					
Net Movement in funds	S29	-£1,118.00	£406.00	-£712.00	£2,307.00
Reconciliation of funds:					
Fund brought forward (Un-Restricted)	S30	41,830			39,523
Fund brought forward (Restricted)			0		
Total fund carried forward	S31	£40,712.00	£406.00	£41,118.00	£41,830.00

THE FRIENDS OF BANGLADESH (THE)

Registered number:

01837619

Balance Sheet

31st July 2025



**THE FRIENDS OF
BANGLADESH**

UK Charity Number: 290056

	Notes	2025	2024
		£	£
Fixed assets			
Intangible assets			-
Tangible assets			-
Heritage assets			-
Investments		-	-
Current assets			
Stocks		-	-
Debtors	4 B07	19,726	-
Investments held as	B08		
Cash at bank and in hand	B09	21,692	41,830
Total Current assets		41,418	41,830
Creditors: amounts falling due within one year	B11	(300)	-
Net Current Assets	B12	41,118	41,830
Total assets less current liabilities	B13	41,118	41,830
Creditors: amounts falling due after more than one year	B14		
Provisions for liabilities		-	-
Net Assets		41,118	41,830
Fund of the Charity			
Endowment funds	B17	-	-
Restricted Income fund	B18	406	(170)
Unrestricted income Funds	B19	40,712	42,000
Revaluation reserve	B20	-	-
Fair Value reserve	B21		
Total Charity Funds	B22	41,118	41,830

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

2 Average number of employees

During the year the average number of employees was

Dr Ziaul Haque
Director

DR Abdul Aziz
General Secretary

Md Nurul Islam
Treasurer

Approved by the board on 25 October 2025



**THE FRIENDS OF BANGLADESH (THE)
Notes to the Accounts
31-Jul-25**

1 Accounting policies

Basis of preparation

The accounts have been prepared on the accruals basis, under the historical cost convention and in accordance with FRS 102, (Effective 1st

2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Changes to previous accounts

No changes have been made to accounts for previous years

INCOMING RESOURCES

3 Recognition of incoming resources.

These are included in the Statement of Financial Activities(SoFA) when:

- * the charity becomes entitled to the resources
- * the trustees are virtually certain they will receive the resources :and
- * the monetary value can be measured with sufficient reliability.

4

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or control income) the incoming resources and related expenditure are reported gross in the SOFA.

5 Grants and Donations

Grants and Donations are only included in the SoFA at the Charity has unconditional entitlement to the resources.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments

6 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

7 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

8 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gift only when sold or distributed by the charity.

Gift in kind for use by the charity are included in the SoFA as incoming resources when receivable.

9 Donated services and facilities

These are only included in the incoming resources(with an equivalent amount in resources expended, where the benefit to the charity is reasonably quantifiable, measurable and material.

The value placed on these resources received is the estimated value to the charity of the service or facility.

10 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.



THE FRIENDS OF BANGLADESH (THE)

Notes to the Accounts

31-Jul-25

11 Investment Income

This is included in the accounts when receivable.

12 Investment gains and losses

This includes any gain or the loss on the sale of investments and any gain or loss resulting from revaluing investment to market value at the end of the year.

13 EXPENDITURE AND LIABILITIES

14 Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

15 Governance costs

Include costs of the preparation and examination of statutory accounts the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

16 Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

17 Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no condition to be met relating to the grant which remain in the control of the charity

18 Support costs

Support costs include central functions and have been allocated to activity cost categories on basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time and other costs by their usage

19 ASSETS

20 Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

21 Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

1.27 Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

1.28 Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.



**THE FRIENDS OF BANGLADESH (THE)
Notes to the Accounts
31-Jul-25**

2 INCOME:

			<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Prior Year</u>
Analysis of income						
Donations and legacies						
	Donation and gift	S01	£811.00	£1,746.00	£2,557.00	£2,237.00
	Gift Aid	S08	£2,173.00		£2,173.00	£471.00
Charitable activities	Charity donation		£34,795.00		£34,795.00	£18,105.00
	Membership fee	S06	£400.00		£400.00	£435.00
Investment income	interest received	S05	£234.00		£234.00	£295.00
Total			£38,413.00	£1,746.00	£40,159.00	£21,543.00

3 EXPENDITURE

Analysis of Expenditure

Cost of generating Voluntary income			£0.00	£0.00	£0.00	£0.00
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Fundraising trading costs:

Hallhire, Food , Etc.			£9,164.00	£0.00	£9,164.00	£16,869.00
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General administrative expenses:

Equipment expenses	S15		£561.00		£561.00	£0.00
Magazine print	S17		£1,400.00		£1,400.00	£0.00
postage	S18		£21.00		£21.00	£0.00
Stationery and printin	S19		£547.00		£547.00	£0.00
Subscription	S21		£87.00		£87.00	£0.00
Total					£2,616.00	

Legal and professional costs:

Accountancy fees	S12		£300.00		£300.00	£0.00
Advertisement and P	S13		£3,017.00		£3,017.00	£0.00
Total					£3,317.00	

Charitable activities:

Zakat (restricted)				£1,340.00	£1,340.00	£1,240.00
Student Scholership	S20		£910.00		£910.00	£0.00
Cancer project in BD	S10		£23,116.00		£23,116.00	£0.00
Total			£24,026.00	£1,340.00	£25,366.00	£1,240.00

Separate material expense item

Governance cost	S11		£408.00		£408.00	£1,127.00
Total			£408.00		£408.00	£1,127.00

4 Debtors

Prepayment						
Other debtors (Gift Aid) b/fb		B07	2,173		2,173	0
Trade debtors			17,553		17,553	
Total			£19,726.00		£19,726.00	£0.00