

BENGALI ASSOCIATION MIDLANDS

England & Wales · Charity number 328223

Details

Status Registered

Legal form Other

Registered 1989-05-31

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

Contact

Address St. Cuthberts House
Heath Street
Birmingham
B18 4EE

Phone 01214556874

Email info@bengali.org.uk

Website www.bengali.org.uk

Activities

Objects: (A)THE ADVANCEMENT OF EDUCATION IN THE BENGALI LANGUAGE, CULTURE, MUSIC, HISTORY AND LITERATURE. (B)THE ADVANCEMENT OF THE HINDU RELIGION PARTICULARLY BY THE PERFORMANCE OF RELIGIOUS CELEBRATIONS,AND PRESERVING BENGALI HERITAGE AND PROMOTING CULTURE, SOCIAL VALUES,EDUCATION,WELFARE AND RELIGIONS AMONGST THE BENGALI PEOPLE AND OTHER INTERESTED COMMUNITIES AND INDIVIDUALS.

Activities: To improve the life of minority, ethnic and children, young people, adults and the elderly by widening access to our services and support through extending our current community centre to establish an inter-cultural community centre, a family centre, to address the wide range of needs of our diverse local community.To promote local community activities,Social, Cultural and religious activities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM
- Staffordshire
- Warwickshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-01-31 | £44,585 | £34,384 | - | - |
| 2024-01-31 | £69,202 | £34,649 | - | - |
| 2023-01-31 | £128,728 | £24,225 | - | - |
| 2022-01-31 | £19,049 | £18,980 | - | - |
| 2021-01-31 | £9,746 | £10,858 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------|------|------------|
| DEBALINA MAZUMDAR | | 2016-03-26 |
| MADHURI GHOSH | | 2016-03-26 |
| MANOSHI MITTRA | | 2013-04-04 |
| RAHUL BAGCHI | | 2013-04-04 |
| Samin Panda | | 2016-03-26 |
| Santimoy De | | 2016-03-26 |
| UJJAL KANTI GHOSH | | 2016-03-26 |

BENGALI ASSOCIATION MIDLANDS

England & Wales - Charity number 328223

Accounts



**BENGALI ASSOCIATION MIDLANDS
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

BENGALI ASSOCIATION MIDLANDS
Contents

| | Page |
|---|-------------|
| Trustees' Report | 1–2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Comparative Statement of Financial Activities | 5 |
| Statement of Financial Position | 6 |
| Notes to the Financial Statements | 7–10 |
| The following pages do not form part of the statutory accounts: | |
| Detailed Statement of Financial Activities | 11 |

BENGALI ASSOCIATION MIDLANDS
Trustees' Report For The Year Ended 31 January 2025

The trustees present their report and the financial statements for the year ended 31 January 2025.

Objectives and Activities

Aims and Objectives

- a) The advancement of education in the Bengali language, culture, music, history and literature;
- b) The advancement of Hindu religion particularly by the performance of religious celebrations and preserving Bengali heritage and promoting culture, social values, education, welfare and religions amongst the Bengali people and other interested communities and individuals.

Public Benefit

We have been in continuously bringing together Bengali families and persons interested in Bengali culture and tradition, irrespective of gender, race and religion. We are aiming to preserve Bengali heritage and promote the Bengali language, culture, social values and religious activities among the entire spectrum of Bengali communities across the UK, and specifically the Midlands. We also reach out to people of all ages, with particular emphasis on younger people so that they can join with their elders in order to understand the rich heritage of the Bengali language so that its vibrant identity can be passed on future generations.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Mr Ujjal Ghosh - General secretary
Mrs Madhuri Ghosh - Trustee
Mr Santimoy De - Trustee
Mrs Debalina Mazumdar - Trustee
Mr Rahul Bagchi - Trustee
Mrs Manoshi Mitra - Trustee (resigned 12/07/2025)
Mr Tapas Sen - Trustee (resigned 12/07/2025)
Mr Deepanjan Biswas - Trustee (resigned 12/07/2025)
Mr Rudraprasad Baidyaray - Trustee (resigned 12/07/2025)
Mr Sagar Sarkar - Trustee
Mr Joydip Dasgupta - Trustee (appointed 12/07/2025)
Mr Biman Chakraborty - Trustee (appointed 12/07/2025)
Mr Sulakshana Biswas - Trustee (appointed 12/07/2025)
Mr Tarak Mukherjee - Trustee (appointed 12/07/2025)

Charity Number

328223

Principal Address

St. Cuthberts House
Heath Street
Birmingham
B18 4AG

Independent Examiner

Waqas Awan AFA, MIPA
Virtual Accountancy Ltd, Accountants
38 School Road
Birmingham
West Midlands
B28 8HU

BENGALI ASSOCIATION MIDLANDS
Trustees' Report (continued)
For The Year Ended 31 January 2025

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Ujjal Ghosh

Trustee
12/08/2025

BENGALI ASSOCIATION MIDLANDS
Independent Examiner's Report to the Trustees of BENGALI ASSOCIATION MIDLANDS
For The Year Ended 31 January 2025

I report to the trustees on my examination of the accounts of BENGALI ASSOCIATION MIDLANDS (the Trust) for the year ended 31 January 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 2011 Act and in carrying out my examination, I have followed the 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 contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Waqas Awan AFA, MIPA
12/08/2025
38 School Road
Birmingham
West Midlands
B28 8HU

BENGLI ASSOCIATION MIDLANDS
Statement of Financial Activities
For The Year Ended 31 January 2025

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|------------------------------------|-----------|-----------------------|-----------------------|------------------------|------------------------|
| | Notes | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 3 | 42,263 | - | 42,263 | 64,426 |
| Investments | 4 | 2 | - | 2 | 3,226 |
| Other | 5 | 2,320 | - | 2,320 | 1,550 |
| | | <u>44,585</u> | <u>-</u> | <u>44,585</u> | <u>69,202</u> |
| EXPENDITURE ON: | | | | | |
| Raising funds | 7 | (34,384) | - | (34,384) | (34,649) |
| NET INCOME | | <u>10,201</u> | <u>-</u> | <u>10,201</u> | <u>34,553</u> |
| NET MOVEMENT IN FUNDS | | <u>10,201</u> | <u>-</u> | <u>10,201</u> | <u>34,553</u> |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | 201,485 | 215,687 | 417,172 | 382,619 |
| TOTAL FUNDS CARRIED FORWARD | 13 | <u><u>211,686</u></u> | <u><u>215,687</u></u> | <u><u>427,373</u></u> | <u><u>417,172</u></u> |

The notes on pages 7 to 10 form part of these financial statements.

BENGALI ASSOCIATION MIDLANDS
Comparative Statement of Financial Activities
For The Year Ended 31 January 2025

| | | Unrestricted funds | Restricted funds | 2024 Total funds |
|------------------------------------|-----------|-----------------------|-----------------------|------------------------|
| | Notes | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | |
| Donations and legacies | 3 | 64,426 | - | 64,426 |
| Investments | 4 | 3,226 | - | 3,226 |
| Other | 5 | 1,550 | - | 1,550 |
| | | <u>69,202</u> | <u>-</u> | <u>69,202</u> |
| EXPENDITURE ON: | | | | |
| Raising funds | 7 | (34,649) | - | (34,649) |
| NET INCOME | | <u>34,553</u> | <u>-</u> | <u>34,553</u> |
| NET MOVEMENT IN FUNDS | | <u>34,553</u> | <u>-</u> | <u>34,553</u> |
| RECONCILIATION OF FUNDS: | | | | |
| Total funds brought forward | | <u>166,932</u> | <u>215,687</u> | <u>382,619</u> |
| TOTAL FUNDS CARRIED FORWARD | 13 | <u><u>201,485</u></u> | <u><u>215,687</u></u> | <u><u>417,172</u></u> |

The notes on pages 7 to 10 form part of these financial statements.

BENGALI ASSOCIATION MIDLANDS
Statement of Financial Position
As At 31 January 2025

| | | Unrestricted funds | Restricted funds | 2025 Total funds | 2024 Total funds |
|---|-----------|-----------------------|---------------------|------------------------|------------------------|
| | Notes | £ | £ | £ | £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 10 | 151,423 | 213,672 | 365,095 | 365,781 |
| | | <u>151,423</u> | <u>213,672</u> | <u>365,095</u> | <u>365,781</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 11 | - | - | - | 26,406 |
| Cash at bank and in hand | | 61,827 | 2,015 | 63,842 | 25,949 |
| | | <u>61,827</u> | <u>2,015</u> | <u>63,842</u> | <u>52,355</u> |
| Creditors: Amounts Falling Due Within One Year | 12 | (1,564) | - | (1,564) | (964) |
| | | <u>(1,564)</u> | <u>-</u> | <u>(1,564)</u> | <u>(964)</u> |
| NET CURRENT ASSETS (LIABILITIES) | | <u>60,263</u> | <u>2,015</u> | <u>62,278</u> | <u>51,391</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>211,686</u> | <u>215,687</u> | <u>427,373</u> | <u>417,172</u> |
| NET ASSETS | | <u>211,686</u> | <u>215,687</u> | <u>427,373</u> | <u>417,172</u> |
| FUNDS OF THE CHARITY | | | | | |
| Restricted Funds | | | | 215,687 | 215,687 |
| Unrestricted Funds | | | | 211,686 | 201,485 |
| TOTAL FUNDS | 13 | | | <u>427,373</u> | <u>417,172</u> |

On behalf of the board



Mr Ujjal Ghosh
Trustee
12/08/2025



The notes on pages 7 to 10 form part of these financial statements.

BENGALI ASSOCIATION MIDLANDS
Notes to the Financial Statements
For The Year Ended 31 January 2025

1. General Information

BENGALI ASSOCIATION MIDLANDS is an unincorporated charity registered with the Charity Commission, registered charity number 328223. The principal address is St. Cuthberts House, Heath Street, Birmingham, B18 4AG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---------------------|-----|
| Freehold | 0% |
| Fixtures & Fittings | 15% |

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

| | 2025 | 2024 |
|---------------------------------------|---------------------------|---------------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Donations and gifts | 29,637 | 26,744 |
| Member subscriptions and sponsorships | 12,626 | 11,276 |
| Gift aid | - | 26,406 |
| | <u>42,263</u> | <u>64,426</u> |

4. Investment Income

| | 2025 | 2024 |
|--------------------------|---------------------------|---------------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Bank interest receivable | 2 | 3,226 |
| | <u>2</u> | <u>3,226</u> |

BENGALI ASSOCIATION MIDLANDS
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2025

5. Other Income

| | 2025 | 2024 |
|---------------------------------|---------------------------|---------------------------|
| | Unrestricted funds | Unrestricted funds |
| | £ | £ |
| Income from Senior Citizen Club | 1,900 | 650 |
| Income from Hall Hire | 420 | 900 |
| | 2,320 | 1,550 |
| | 2,320 | 1,550 |

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

| | 2025 | 2024 |
|---|-------------|-------------|
| | £ | £ |
| Depreciation of tangible fixed assets - owned | 686 | 807 |
| | 686 | 807 |
| | 686 | 807 |

7. Analysis of Expenditure

| | Activities undertaken directly | Support costs (see note 8) | 2025 |
|---------------|---------------------------------------|-----------------------------------|---------------|
| | £ | £ | Total |
| | £ | £ | £ |
| Raising funds | 21,874 | 12,510 | 34,384 |
| | 21,874 | 12,510 | 34,384 |
| | 21,874 | 12,510 | 34,384 |

| | Activities undertaken directly | Support costs (see note 8) | 2024 |
|---------------|---------------------------------------|-----------------------------------|---------------|
| | £ | £ | Total |
| | £ | £ | £ |
| Raising funds | 19,516 | 15,133 | 34,649 |
| | 19,516 | 15,133 | 34,649 |
| | 19,516 | 15,133 | 34,649 |

8. Support Costs

| | 2025 |
|------------------------|----------------------|
| | Raising funds |
| | £ |
| Premises expenses | 8,931 |
| General administration | 2,893 |
| Depreciation | 686 |
| | 12,510 |
| | 12,510 |

BENGALI ASSOCIATION MIDLANDS
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2025

| | 2024 Raising funds £ |
|------------------------|---|
| Premises expenses | 12,396 |
| General administration | 1,930 |
| Depreciation | 807 |
| | 15,133 |

9. Average Number of Employees

Average number of employees during the year was: NIL (2024:)

10. Tangible Assets

| | Land & Property Freehold £ | Fixtures & Fittings £ | Total £ |
|----------------------------|---|--|--------------------------|
| Cost | | | |
| As at 1 February 2024 | 361,206 | 35,413 | 396,619 |
| As at 31 January 2025 | 361,206 | 35,413 | 396,619 |
| Depreciation | | | |
| As at 1 February 2024 | - | 30,838 | 30,838 |
| Provided during the period | - | 686 | 686 |
| As at 31 January 2025 | - | 31,524 | 31,524 |
| Net Book Value | | | |
| As at 31 January 2025 | 361,206 | 3,889 | 365,095 |
| As at 1 February 2024 | 361,206 | 4,575 | 365,781 |

11. Debtors

| | 2025 £ | 2024 £ |
|----------------------------|-------------------------|-------------------------|
| Due within one year | | |
| Other debtors | - | 26,406 |
| | - | 26,406 |

12. Creditors: Amounts Falling Due Within One Year

| | 2025 £ | 2024 £ |
|------------------------------|-------------------------|-------------------------|
| Other creditors | 964 | 964 |
| Accruals and deferred income | 600 | - |
| | 1,564 | 964 |

BENGLI ASSOCIATION MIDLANDS
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2025

13. Movement in Funds

| | As at 1 February 2024 | Income | Expenditure | As at 31 January 2025 |
|---------------------------|-----------------------------|---------------|-----------------|-----------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 201,485 | 44,585 | (34,384) | 211,686 |
| Restricted funds | | | | |
| Restricted Fund | 215,687 | - | - | 215,687 |
| Total funds | <u>417,172</u> | <u>44,585</u> | <u>(34,384)</u> | <u>427,373</u> |
| | | | | |
| | As at 1 February 2023 | Income | Expenditure | As at 31 January 2024 |
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General: | | | | |
| General unrestricted fund | 166,932 | 69,202 | (34,649) | 201,485 |
| Restricted funds | | | | |
| Restricted Fund | 215,687 | - | - | 215,687 |
| Total funds | <u>382,619</u> | <u>69,202</u> | <u>(34,649)</u> | <u>417,172</u> |

14. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

| 2025 | 2024 |
|-------------------|-------------------|
| £ | £ |
| <u> </u> | <u> </u> |

15. Related Party Disclosures

BENGALI ASSOCIATION MIDLANDS
Detailed Statement of Financial Activities
For The Year Ended 31 January 2025

| | 2025 | 2024 |
|---------------------------------------|-----------------|-----------------|
| | Total funds | Total funds |
| | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | |
| Donations and legacies | | |
| Donations and gifts | 29,637 | 26,744 |
| Membership subscriptions | 5,460 | 7,376 |
| Sponsorships | 7,166 | 3,900 |
| Gift aid | - | 26,406 |
| | <u>42,263</u> | <u>64,426</u> |
| Investments | | |
| Bank interest receivable | 2 | 3,226 |
| | <u>2</u> | <u>3,226</u> |
| Other | | |
| Income from Senior Citizen Club | 1,900 | 650 |
| Income from Hall Hire | 420 | 900 |
| | <u>2,320</u> | <u>1,550</u> |
| | <u>44,585</u> | <u>69,202</u> |
| EXPENDITURE ON: | | |
| Raising funds | | |
| Puja Expenses | (16,218) | (15,798) |
| Cultural Events | (5,656) | (3,718) |
| Light and heat | (8,514) | (4,103) |
| Repairs and maintenance | (367) | (5,984) |
| Cleaning | (50) | (2,309) |
| Insurance | (1,600) | (1,123) |
| Telecommunications | (693) | (180) |
| Independent examiner's fees | - | (450) |
| Accountancy fees | (600) | - |
| Bank charges | - | (120) |
| Sundry expenses | - | (57) |
| Depreciation of fixtures and fittings | (686) | (807) |
| | <u>(34,384)</u> | <u>(34,649)</u> |
| | <u>(34,384)</u> | <u>(34,649)</u> |
| NET INCOME | <u>10,201</u> | <u>34,553</u> |

BENGALI ASSOCIATION MIDLANDS

England & Wales - Charity number 328223

Accounts

REGISTERED CHARITY NUMBER: 328223

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2024
for
BENGALI ASSOCIATION MIDLANDS

Virtual Accountancy Ltd
38 School Road
Birmingham
West Midlands
B28 8HU

BENGALI ASSOCIATION MIDLANDS

Report of the Trustees
for the Year Ended 31 January 2024

The trustees present their report with the financial statements of the charity for the year ended 31 January 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

328223

Principal address

HEATH STREET
WINSON GREEN
BIRMINGHAM
West Midlands
B18 4EE

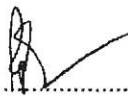
Trustees


Mrs M Mitra
Mr U K Ghosh
Mr T Sen
Mrs D Mazumdar
Mr R Bagchi
Mr S De
Mrs M Ghosh
Mr S Sarkar
Mr D Biswas
Dr R Baidya Ray
Mr T Mukherjee

Independent Examiner

Virtual Accountancy Ltd
38 School Road
Birmingham
West Midlands
B28 8HU

Approved by order of the board of trustees on 27/07/2024 and signed on its behalf by:


.....
Dr R Baidya Ray - Trustee



Independent Examiner's Report to the Trustees of
BENGALI ASSOCIATION MIDLANDS

Independent examiner's report to the trustees of BENGALI ASSOCIATION MIDLANDS

I report to the charity trustees on my examination of the accounts of BENGALI ASSOCIATION MIDLANDS (the Trust) for the year ended 31 January 2024.

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 requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Waqas Awan

Virtual Accountancy Ltd
38 School Road
Birmingham
West Midlands
B28 8HU

Date: 27/07/2024

BENGALI ASSOCIATION MIDLANDS

Statement of Financial Activities
for the Year Ended 31 January 2024

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.1.24 Total funds £ | 31.1.23 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 60,526 | - | 60,526 | 120,556 |
| Charitable activities | | | | | |
| Cultural Events | | 900 | - | 900 | - |
| Support Costs | | - | - | - | 2,790 |
| GENERAL EVENTS | | 650 | - | 650 | - |
| Other trading activities | 2 | 3,900 | - | 3,900 | 5,316 |
| Investment income | 3 | 3,226 | - | 3,226 | 66 |
| Total | | <u>69,202</u> | <u>-</u> | <u>69,202</u> | <u>128,728</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | 4 | 29,631 | - | 29,631 | 11,576 |
| Charitable activities | | | | | |
| Cultural Events | | 5,018 | - | 5,018 | - |
| Support Costs | | - | - | - | 12,649 |
| Total | | <u>34,649</u> | <u>-</u> | <u>34,649</u> | <u>24,225</u> |
| NET INCOME | | 34,553 | - | 34,553 | 104,503 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 166,932 | 215,687 | 382,619 | 278,116 |
| TOTAL FUNDS CARRIED FORWARD | | <u>201,485</u> | <u>215,687</u> | <u>417,172</u> | <u>382,619</u> |


The notes form part of these financial statements

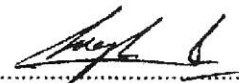
BENGALI ASSOCIATION MIDLANDS

Balance Sheet
31 January 2024

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.1.24 Total funds £ | 31.1.23 Total funds £ |
|--|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 7 | 152,109 | 213,672 | 365,781 | 347,188 |
| CURRENT ASSETS | | | | | |
| Debtors | 8 | 26,406 | - | 26,406 | - |
| Cash at bank and in hand | | 23,934 | 2,015 | 25,949 | 36,395 |
| | | <u>50,340</u> | <u>2,015</u> | <u>52,355</u> | <u>36,395</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 9 | (964) | - | (964) | (964) |
| NET CURRENT ASSETS | | <u>49,376</u> | <u>2,015</u> | <u>51,391</u> | <u>35,431</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>201,485</u> | <u>215,687</u> | <u>417,172</u> | <u>382,619</u> |
| NET ASSETS | | <u>201,485</u> | <u>215,687</u> | <u>417,172</u> | <u>382,619</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 201,485 | 166,932 |
| Restricted funds | | | | 215,687 | 215,687 |
| TOTAL FUNDS | | | | <u>417,172</u> | <u>382,619</u> |

The financial statements were approved by the Board of Trustees and authorised for issue or
27/07/2024 and were signed on its behalf by:


.....
Dr R Baidya Ray - Trustee


.....
Mr U K Ghosh - Trustee

The notes form part of these financial statements

BENGALI ASSOCIATION MIDLANDS

Notes to the Financial Statements for the Year Ended 31 January 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BENGALI ASSOCIATION MIDLANDS

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| Charitable activities | | | |
| Support Costs | 12,649 | - | 12,649 |
| Total | <u>24,225</u> | <u>-</u> | <u>24,225</u> |
| NET INCOME | 104,503 | - | 104,503 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 62,429 | 215,687 | 278,116 |
| TOTAL FUNDS CARRIED FORWARD | <u>166,932</u> | <u>215,687</u> | <u>382,619</u> |

7. TANGIBLE FIXED ASSETS

| | Freehold property £ | Fixtures and fittings £ | Totals £ |
|-----------------------|---------------------------|----------------------------------|----------------|
| COST | | | |
| At 1 February 2023 | 341,806 | 35,413 | 377,219 |
| Additions | 19,400 | - | 19,400 |
| At 31 January 2024 | <u>361,206</u> | <u>35,413</u> | <u>396,619</u> |
| DEPRECIATION | | | |
| At 1 February 2023 | - | 30,031 | 30,031 |
| Charge for year | - | 807 | 807 |
| At 31 January 2024 | <u>-</u> | <u>30,838</u> | <u>30,838</u> |
| NET BOOK VALUE | | | |
| At 31 January 2024 | <u>361,206</u> | <u>4,575</u> | <u>365,781</u> |
| At 31 January 2023 | <u>341,806</u> | <u>5,382</u> | <u>347,188</u> |

BENGALI ASSOCIATION MIDLANDS

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

| | | | |
|--|-------------------|-------------------|-------------------|
| 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 31.1.24 | 31.1.23 |
| | | £ | £ |
| Other debtors | | 26,406 | - |
| | | <u> </u> | <u> </u> |
| 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 31.1.24 | 31.1.23 |
| | | £ | £ |
| Other creditors | | 964 | 964 |
| | | <u> </u> | <u> </u> |
| 10. MOVEMENT IN FUNDS | | | |
| | | Net | At |
| | At 1.2.23 | movement | 31.1.24 |
| | £ | in funds | £ |
| Unrestricted funds | | £ | |
| General fund | 166,932 | 34,553 | 201,485 |
| Restricted funds | | | |
| Restricted Fund - Land project Fund | 215,687 | - | 215,687 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>382,619</u> | <u>34,553</u> | <u>417,172</u> |

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

| | | | |
|---------------------------|-------------------|-------------------|-------------------|
| | Incoming | Resources | Movement |
| | resources | expended | in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 69,202 | (34,649) | 34,553 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>69,202</u> | <u>(34,649)</u> | <u>34,553</u> |

BENGALI ASSOCIATION MIDLANDS

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.2.22 £ | Net movement in funds £ | At 31.1.23 £ |
|-------------------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 62,429 | 104,503 | 166,932 |
| Restricted funds | | | |
| Restricted Fund - Land project Fund | 215,687 | - | 215,687 |
| TOTAL FUNDS | <u>278,116</u> | <u>104,503</u> | <u>382,619</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 128,728 | (24,225) | 104,503 |
| TOTAL FUNDS | <u>128,728</u> | <u>(24,225)</u> | <u>104,503</u> |

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

| | At 1.2.22 £ | Net movement in funds £ | At 31.1.24 £ |
|-------------------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 62,429 | 139,056 | 201,485 |
| Restricted funds | | | |
| Restricted Fund - Land project Fund | 215,687 | - | 215,687 |
| TOTAL FUNDS | <u>278,116</u> | <u>139,056</u> | <u>417,172</u> |

BENGALI ASSOCIATION MIDLANDS

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

10. MOVEMENT IN FUNDS - continued

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 | 197,930 | (58,874) | 139,056 |
| TOTAL FUNDS | <u>197,930</u> | <u>(58,874)</u> | <u>139,056</u> |

11. RELATED PARTY DISCLOSURES

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

BENGALI ASSOCIATION MIDLANDS

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

| | 31.1.24 £ | 31.1.23 £ |
|---------------------------------------|--------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Gifts-Aid | 26,406 | 8,857 |
| Donations- General | 26,744 | 16,197 |
| Donations - restricted | - | 89,400 |
| Membership Fees | 7,376 | 6,102 |
| | <hr/> 60,526 | <hr/> 120,556 |
| Other trading activities | | |
| Sponsorships | 3,900 | 5,316 |
| Investment income | | |
| Deposit Account Interest | 3,226 | 66 |
| Charitable activities | | |
| General events income | - | 1,715 |
| Senior Citizen Club | 650 | 400 |
| Hall Hire | 900 | 675 |
| | <hr/> 1,550 | <hr/> 2,790 |
| Total incoming resources | 69,202 | 128,728 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Puja Expenses | 15,798 | 11,576 |
| Charitable activities | | |
| Cultural Event | 3,718 | - |
| Support costs | | |
| Management | | |
| Postage and stationery | - | 1,384 |
| Cleaning | 2,309 | 1,249 |
| | <hr/> 2,309 | <hr/> 2,633 |
| Finance | | |
| Bank charges | 120 | - |
| Other | | |
| Telephone | 180 | 648 |
| Carried forward | 180 | 648 |

This page does not form part of the statutory financial statements

BENGALI ASSOCIATION MIDLANDS

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

| | 31.1.24 | 31.1.23 |
|--------------------------|---------|---------|
| | £ | £ |
| Other | | |
| Brought forward | 180 | 648 |
| Fixtures and fittings | 807 | 950 |
| | <hr/> | <hr/> |
| | 987 | 1,598 |
| | | |
| Other 3 | | |
| Repairs | 5,984 | 1,683 |
| Insurance | 1,123 | 1,069 |
| Light and heat | 4,103 | 4,497 |
| Waste Disposal | - | 769 |
| | <hr/> | <hr/> |
| | 11,210 | 8,018 |
| | | |
| Governance costs | | |
| Auditors' remuneration | 450 | 400 |
| Sundries | 57 | - |
| | <hr/> | <hr/> |
| | 507 | 400 |
| | | |
| Total resources expended | <hr/> | <hr/> |
| | 34,649 | 24,225 |
| | | |
| Net income | <hr/> | <hr/> |
| | 34,553 | 104,503 |

This page does not form part of the statutory financial statements

BENGALI ASSOCIATION MIDLANDS

Contents of the Financial Statements
for the Year Ended 31 January 2024

| | Page |
|--|----------|
| Report of the Trustees | 1 |
| Independent Examiner's Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 to 10 |
| Detailed Statement of Financial Activities | 11 to 12 |

BENGALI ASSOCIATION MIDLANDS

England & Wales - Charity number 328223

Accounts

REGISTERED CHARITY NUMBER: 328223

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2023
for
BENGALI ASSOCIATION MIDLANDS

Virtual Accountancy Ltd
38 School Road
Birmingham
West Midlands
B28 8HU

BENGALI ASSOCIATION MIDLANDS

Contents of the Financial Statements
for the Year Ended 31 January 2023

| | Page |
|--|----------|
| Report of the Trustees | 1 |
| Independent Examiner's Report | 2 |
| Statement of Financial Activities | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 to 10 |
| Detailed Statement of Financial Activities | 11 to 12 |

BENGALI ASSOCIATION MIDLANDS

Report of the Trustees for the Year Ended 31 January 2023

The trustees present their report with the financial statements of the charity for the year ended 31 January 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

328223

Principal address

HEATH STREET
WINSON GREEN
BIRMINGHAM
West Midlands
B18 4EE

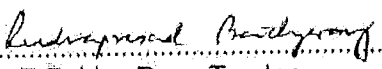
Trustees

Mrs M Mitra
Mr U K Ghosh
Mr T Sen
Mrs D Mazumdar
Mr R Bagchi
Mr S De
Mrs M Ghosh
Mr S Sarkar
Mr D Biswas
Dr R Baidya Ray (appointed 28.3.22)
Mr T Mukherjee (appointed 28.3.22)

Independent Examiner

Virtual Accountancy Ltd
38 School Road
Birmingham
West Midlands
B28 8HU

Approved by order of the board of trustees on 09/07/2023 and signed on its behalf by:


.....
Dr R Baidya Ray - Trustee

Independent Examiner's Report to the Trustees of
BENGALI ASSOCIATION MIDLANDS

Independent examiner's report to the trustees of BENGALI ASSOCIATION MIDLANDS

I report to the charity trustees on my examination of the accounts of BENGALI ASSOCIATION MIDLANDS (the Trust) for the year ended 31 January 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Waqas Awan
Virtual Accountancy Ltd
38 School Road
Birmingham
West Midlands
B28 8HU

Date: 25.07.2023

BENGALI ASSOCIATION MIDLANDS

Statement of Financial Activities for the Year Ended 31 January 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.1.23 Total funds £ | 31.1.22 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 120,556 | - | 120,556 | 12,093 |
| Charitable activities | | | | | |
| Support Costs | | 2,790 | - | 2,790 | - |
| Other trading activities | 2 | 5,316 | - | 5,316 | 6,911 |
| Investment income | 3 | 66 | - | 66 | 45 |
| Total | | <u>128,728</u> | <u>-</u> | <u>128,728</u> | <u>19,049</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 11,576 | - | 11,576 | 6,060 |
| Charitable activities | | | | | |
| Support Costs | | 12,649 | - | 12,649 | 12,920 |
| Total | | <u>24,225</u> | <u>-</u> | <u>24,225</u> | <u>18,980</u> |
| NET INCOME | | 104,503 | - | 104,503 | 69 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 62,429 | 215,687 | 278,116 | 278,047 |
| TOTAL FUNDS CARRIED FORWARD | | <u>166,932</u> | <u>215,687</u> | <u>382,619</u> | <u>278,116</u> |

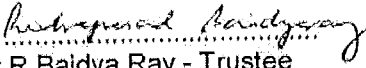
The notes form part of these financial statements

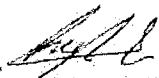
BENGALI ASSOCIATION MIDLANDS

Balance Sheet
31 January 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.1.23 Total funds £ | 31.1.22 Total funds £ |
|--|-------|------------------------|----------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 133,516 | 213,672 | 347,188 | 218,451 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | - | - | - | 14,105 |
| Cash at bank and in hand | | 34,380 | 2,015 | 36,395 | 45,860 |
| | | <u>34,380</u> | <u>2,015</u> | <u>36,395</u> | <u>59,965</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | (964) | - | (964) | (300) |
| | | <u>33,416</u> | <u>2,015</u> | <u>35,431</u> | <u>59,665</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>166,932</u> | <u>215,687</u> | <u>382,619</u> | <u>278,116</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>166,932</u> | <u>215,687</u> | <u>382,619</u> | <u>278,116</u> |
| NET ASSETS | | | | | |
| FUNDS | | | | | |
| Unrestricted funds | 9 | | | 166,932 | 62,429 |
| Restricted funds | | | | 215,687 | 215,687 |
| | | | | <u>382,619</u> | <u>278,116</u> |
| TOTAL FUNDS | | | | | |

The financial statements were approved by the Board of Trustees and authorised for issue on09/02/2023..... and were signed on its behalf by:


.....
Dr R Baldya Ray - Trustee


.....
Mr U K Ghosh - Trustee

The notes form part of these financial statements

BENGALI ASSOCIATION MIDLANDS

Notes to the Financial Statements for the Year Ended 31 January 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

BENGALI ASSOCIATION MIDLANDS

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

| | | |
|------------------------------------|--------------|--------------|
| 2. OTHER TRADING ACTIVITIES | 31.1.23 | 31.1.22 |
| | £ | £ |
| Sponsorships | <u>5,316</u> | <u>6,911</u> |

| | | |
|-----------------------------|-----------|-----------|
| 3. INVESTMENT INCOME | 31.1.23 | 31.1.22 |
| | £ | £ |
| Deposit Account Interest | <u>66</u> | <u>45</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|-----------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 12,093 | - | 12,093 |
| Other trading activities | 6,911 | - | 6,911 |
| Investment income | <u>45</u> | <u>-</u> | <u>45</u> |
| Total | <u>19,049</u> | <u>-</u> | <u>19,049</u> |
| | | | |
| EXPENDITURE ON | | | |
| Raising funds | 6,060 | - | 6,060 |
| Charitable activities | | | |
| Support Costs | <u>12,920</u> | <u>-</u> | <u>12,920</u> |
| Total | <u>18,980</u> | <u>-</u> | <u>18,980</u> |
| | | | |
| NET INCOME | 69 | - | 69 |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 62,360 | 215,687 | 278,047 |

BENGALI ASSOCIATION MIDLANDS

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| TOTAL FUNDS CARRIED FORWARD | <u>62,429</u> | <u>215,687</u> | <u>278,116</u> |

6. TANGIBLE FIXED ASSETS

| | Freehold property £ | Fixtures and fittings £ | Totals £ |
|-----------------------|---------------------------|----------------------------------|----------------|
| COST | | | |
| At 1 February 2022 | 212,119 | 35,413 | 247,532 |
| Additions | 129,687 | - | 129,687 |
| At 31 January 2023 | <u>341,806</u> | <u>35,413</u> | <u>377,219</u> |
| DEPRECIATION | | | |
| At 1 February 2022 | - | 29,081 | 29,081 |
| Charge for year | - | 950 | 950 |
| At 31 January 2023 | <u>-</u> | <u>30,031</u> | <u>30,031</u> |
| NET BOOK VALUE | | | |
| At 31 January 2023 | <u>341,806</u> | <u>5,382</u> | <u>347,188</u> |
| At 31 January 2022 | <u>212,119</u> | <u>6,332</u> | <u>218,451</u> |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|--------------|---------------|
| | 31.1.23 £ | 31.1.22 £ |
| Other debtors | <u>-</u> | <u>14,105</u> |

BENGALI ASSOCIATION MIDLANDS

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|-------------------|-------------------|
| | 31.1.23 | 31.1.22 |
| | £ | £ |
| Other creditors | 964 | 300 |
| | <u> </u> | <u> </u> |

9. MOVEMENT IN FUNDS

| | | | |
|--|-------------------|-----------------------------|-------------------|
| | At 1.2.22 | Net movement in funds | At |
| | £ | £ | 31.1.23 |
| | | | £ |
| Unrestricted funds | | | |
| General fund | 62,429 | 104,503 | 166,932 |
| Restricted funds | | | |
| Restricted Fund - Land project Fund | 215,687 | - | 215,687 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>278,116</u> | <u>104,503</u> | <u>382,619</u> |

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

| | | | |
|---------------------------|-----------------------|-----------------------|----------------------|
| | Incoming resources | Resources expended | Movement in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 128,728 | (24,225) | 104,503 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>128,728</u> | <u>(24,225)</u> | <u>104,503</u> |

Comparatives for movement in funds

| | | | |
|--|-------------------|-----------------------------|-------------------|
| | At 1.2.21 | Net movement in funds | At |
| | £ | £ | 31.1.22 |
| | | | £ |
| Unrestricted funds | | | |
| General fund | 62,360 | 69 | 62,429 |
| Restricted funds | | | |
| Restricted Fund - Land project Fund | 215,687 | - | 215,687 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>278,047</u> | <u>69</u> | <u>278,116</u> |

BENGALI ASSOCIATION MIDLANDS

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

9. 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 | 19,049 | (18,980) | 69 |
| TOTAL FUNDS | <u>19,049</u> | <u>(18,980)</u> | <u>69</u> |

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

| | At 1.2.21 £ | Net movement in funds £ | At 31.1.23 £ |
|--|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 62,360 | 104,572 | 166,932 |
| Restricted funds | | | |
| Restricted Fund - Land project Fund | 215,687 | - | 215,687 |
| TOTAL FUNDS | <u>278,047</u> | <u>104,572</u> | <u>382,619</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 | 147,777 | (43,205) | 104,572 |
| TOTAL FUNDS | <u>147,777</u> | <u>(43,205)</u> | <u>104,572</u> |

BENGALI ASSOCIATION MIDLANDS

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2023.

BENGALI ASSOCIATION MIDLANDS

Detailed Statement of Financial Activities
for the Year Ended 31 January 2023

| | 31.1.23 | 31.1.22 |
|---------------------------------------|---------|---------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Gifts-Aid | 8,857 | - |
| Donations- General | 16,197 | 11,037 |
| Donations - restricted | 89,400 | - |
| Membership Fees | 6,102 | 1,056 |
| | <hr/> | <hr/> |
| | 120,556 | 12,093 |
| Other trading activities | | |
| Sponsorships | 5,316 | 6,911 |
| Investment income | | |
| Deposit Account Interest | 66 | 45 |
| Charitable activities | | |
| General events income | 1,715 | - |
| Senior Citizen Club | 400 | - |
| Hall Hire | 675 | - |
| | <hr/> | <hr/> |
| | 2,790 | - |
| Total incoming resources | | |
| | <hr/> | <hr/> |
| | 128,728 | 19,049 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Puja Expenses | 11,576 | 6,060 |
| Charitable activities | | |
| Cultural Event | - | 784 |
| Support costs | | |
| Management | | |
| Postage and stationery | 1,384 | 139 |
| Cleaning | 1,249 | 130 |
| | <hr/> | <hr/> |
| | 2,633 | 269 |
| Other | | |
| Telephone | 648 | 1,249 |
| Fixtures and fittings | 950 | 1,117 |
| | <hr/> | <hr/> |
| | 1,598 | 2,366 |

This page does not form part of the statutory financial statements

BENGALI ASSOCIATION MIDLANDS

Detailed Statement of Financial Activities
for the Year Ended 31 January 2023

| | 31.1.23 | 31.1.22 |
|---|---------|---------|
| | £ | £ |
| Other | | |
| Other 3 | | |
| Repairs | 1,683 | 1,496 |
| Insurance | 1,069 | 1,017 |
| Light and heat | 4,497 | 6,538 |
| Waste Disposal | 769 | - |
| | <hr/> | <hr/> |
| | 8,018 | 9,051 |
| | | |
| Governance costs | | |
| Auditors' remuneration | 400 | - |
| Auditors' remuneration for non audit work | - | 400 |
| Sundries | - | 50 |
| | <hr/> | <hr/> |
| | 400 | 450 |
| | | |
| Total resources expended | <hr/> | <hr/> |
| | 24,225 | 18,980 |
| | | |
| Net income | <hr/> | <hr/> |
| | 104,503 | 69 |

This page does not form part of the statutory financial statements