

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2025  
for  
Bornomala Aberdeen

A2Z Accounting Solutions Limited  
26 Grandholm Grove  
Aberdeen  
AB22 8AX

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for the Year Ended 30 June 2025

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Bornomala Aberdeen

Report of the Trustees  
for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. 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**

SC051067

**Principal address**

12 Bracken Road  
Portlethen  
Aberdeenshire  
AB12 4TA

**Trustees**

Sharmina Wahida Begum  
Atik Miah  
Mithila Banik  
Mahmuda Siraj

**Independent Examiner**

Shabbir Rahman  
A2Z Accounting Solutions Limited  
26 Grandholm Grove  
Aberdeen  
AB22 8AX

Approved by order of the board of trustees on 5 March 2026 and signed on its behalf by:

Atik Miah - Trustee

Independent Examiner's Report to the Trustees of  
Bornomala Aberdeen

**Independent examiner's report to the trustees of Bornomala Aberdeen**

I report to the charity trustees on my examination of the accounts of Bornomala Aberdeen (the Trust) for the year ended 30 June 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 in order to enable a proper understanding of the accounts to be reached.

Shabbir Rahman  
The Association of Chartered Certified Accountants

A2Z Accounting Solutions Limited  
26 Grandholm Grove  
Aberdeen  
AB22 8AX

5 March 2026

Bornomala Aberdeen

Statement of Financial Activities  
for the Year Ended 30 June 2025

		30.6.25 Unrestricted fund £	30.6.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Other trading activities	2	<u>2,899</u>	<u>1,457</u>
<b>EXPENDITURE ON</b>			
Other		<u>2,684</u>	<u>1,907</u>
<b>NET INCOME/(EXPENDITURE)</b>		215	(450)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		2,448	2,898
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,663</u></u>	<u><u>2,448</u></u>

The notes form part of these financial statements

Bornomala Aberdeen

Statement of Financial Position  
30 June 2025

	Notes	30.6.25 Unrestricted fund £	30.6.24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		2,913	2,698
<b>CREDITORS</b>			
Amounts falling due within one year	5	(250)	(250)
<b>NET CURRENT ASSETS</b>		<u>2,663</u>	<u>2,448</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,663	2,448
<b>NET ASSETS</b>		<u>2,663</u>	<u>2,448</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>2,663</u>	<u>2,448</u>
<b>TOTAL FUNDS</b>		<u>2,663</u>	<u>2,448</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 March 2026 and were signed on its behalf by:

Trustee

The notes form part of these financial statements

## **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 and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

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

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

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

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

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

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

**2. OTHER TRADING ACTIVITIES**

	30.6.25	30.6.24
	£	£
Admission fees	60	-
School Fees	2,260	1,447
Book Sale	40	10
Pitha Uthshab Sale	539	-
	<u>2,899</u>	<u>1,457</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	<u>1,457</u>
<b>EXPENDITURE ON</b>	
Other	<u>1,907</u>
<b>NET INCOME/(EXPENDITURE)</b>	(450)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	2,898
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,448</u></u>



Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

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

	30.6.25 £	30.6.24 £
Other creditors	250	250

**6. MOVEMENT IN FUNDS**

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	2,448	215	2,663
<b>TOTAL FUNDS</b>	2,448	215	2,663

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,899	(2,684)	215
<b>TOTAL FUNDS</b>	2,899	(2,684)	215

**Comparatives for movement in funds**

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	2,898	(450)	2,448
<b>TOTAL FUNDS</b>	2,898	(450)	2,448

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2025

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,457	(1,907)	(450)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,457</u>	<u>(1,907)</u>	<u>(450)</u>

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

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
<b>Unrestricted funds</b>			
General fund	2,898	(235)	2,663
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>2,898</u>	<u>(235)</u>	<u>2,663</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,356	(4,591)	(235)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>4,356</u>	<u>(4,591)</u>	<u>(235)</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2025.

Bornomala Aberdeen

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Admission fees	60	-
School Fees	2,260	1,447
Book Sale	40	10
Pitha Uthshab Sale	539	-
	<hr/>	<hr/>
	2,899	1,457
<b>Total incoming resources</b>	<hr/>	<hr/>
	2,899	1,457
 <b>EXPENDITURE</b>		
<b>Other</b>		
Printing	198	-
Gifts For Children	115	-
AGM	-	33
Pitha Uthsab Expense	61	-
	<hr/>	<hr/>
	374	33
 <b>Support costs</b>		
<b>Management</b>		
Wages	2,060	1,624
 <b>Other</b>		
Accountancy	250	250
	<hr/>	<hr/>
Total resources expended	2,684	1,907
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	215	(450)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements