

*Companies House*

Registered number: 04681096

Charity number: 1129714

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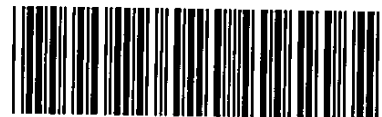
## **BANGLADESHI YOUTH ORGANISATION**

**(A company limited by guarantee)**

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### **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2013**



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COMPANIES HOUSE

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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2013**

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**Trustees**

Shahidur Rahman  
Yasim Haq  
Abdul Rouf  
Abdul Karim  
Abdul Khaliq  
Hiron Miah  
Mohammed Azad

**Company registered number**

04681096

**Charity registered number**

1129714

**Registered office**

52 Cornwall Road, Bradford, West Yorkshire, BD8 7JN

**Company secretary**

Mohammed Azad

**Chief executive officer**

Abdul Rouf

**Accountants**

Fearnside & Co, 6 Foundry Yard, New Row, Boroughbridge, York, YO51 9AX

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**BANGLADESHI YOUTH ORGANISATION**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Bangladeshi Youth Organisation (the company) for the ended 31 March 2013. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

**Structure, governance and management**

**a. CONSTITUTION**

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27 February 2003.

The company is constituted under a Memorandum of Association dated 27 February 2003 and is a registered charity number 1129714.

The principal object of the company is to improve the condition of young Bangladeshis in Bradford, to promote cultural and sporting links with Bangladeshi cultural heritage.

There have been no changes in the objectives since the last annual report.

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

**Objectives and Activities**

**a. POLICIES AND OBJECTIVES**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

**Achievements and performance**

**a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. REVIEW OF ACTIVITIES**

During the year the Charity has continued to support and provide benefits to the community despite a fall in

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**BANGLADESHI YOUTH ORGANISATION**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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income and funding The Trustee's will continue to carefully plan the services of the Charity over the next few years The Charity was able to purchase the property from which it operates

**Financial review**

**a RESERVES POLICY**

The Trustees have agreed to a reserves policy having taken into account guidance from the Charities Commission The Trustees have agreed that a sufficient level of reserves needs to be kept in order to provide against any future shortfall in and unforeseen events beyond the Charities control

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006

This report was approved by the Trustees on 8 October 2013 and signed on their behalf by



.....  
Abdul Rouf

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**BANGLADESHI YOUTH ORGANISATION**  
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**TRUSTEES' RESPONSIBILITIES STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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The Trustees (who are also directors of Bangladeshi Youth Organisation for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles of the Charities SORP,
- make judgments and accounting estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**BANGLADESHI YOUTH ORGANISATION**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BANGLADESHI YOUTH ORGANISATION**

I report on the financial statements of the company for the year ended 31 March 2013 which are set out on pages 7 to 14

This report is made solely to the company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's 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 company and the company's Trustees as a body, for my work or for this report.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

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

- examine the financial statements under section 145 of the Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act, and
- 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 company 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.

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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2013**

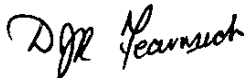
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**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter 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 386 of the Companies Act 2006, and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 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 financial statements to be reached

Signed



Dated 8 October 2013

David Fearnside FCA

**FEARNSIDE & CO**

Chartered Accountants

6 Foundry Yard  
New Row  
Boroughbridge  
York  
YO51 9AX



**BANGLADESHI YOUTH ORGANISATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating income and expenditure account)  
FOR THE YEAR ENDED 31 MARCH 2013

	Note	Unrestricted funds 2013 £	Total funds 2012 £
<b>INCOMING RESOURCES</b>			
Incoming resources from generated funds			
Voluntary income	2	85,603	90,651
Investment income	3	33	48
Other incoming resources	4	-	650
<b>TOTAL INCOMING RESOURCES</b>		<b>85,636</b>	<b>91,349</b>
<b>RESOURCES EXPENDED</b>			
Charitable activities	9	84,680	89,137
Governance costs	5	465	465
<b>TOTAL RESOURCES EXPENDED</b>	8	<b>85,145</b>	<b>89,602</b>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME FOR THE YEAR</b>		<b>491</b>	<b>1,747</b>
<i>Total funds at 1 April 2012</i>		<i>91,460</i>	<i>89,713</i>
<b>TOTAL FUNDS AT 31 MARCH 2013</b>		<b>91,951</b>	<b>91,460</b>

The notes on pages 9 to 14 form part of these financial statements

**BANGLADESHI YOUTH ORGANISATION**  
(A company limited by guarantee)  
REGISTERED NUMBER: 04681096

**BALANCE SHEET**  
**AS AT 31 MARCH 2013**

	Note	£	2013 £	£	2012 £
<b>FIXED ASSETS</b>					
Tangible assets	12		39,021		2,217
<b>CURRENT ASSETS</b>					
Debtors	13	2,343		-	
Cash at bank and in hand		60,044		95,653	
		<u>62,387</u>		<u>95,653</u>	
<b>CREDITORS:</b> amounts falling due within one year	14	(9,457)		(6,410)	
<b>NET CURRENT ASSETS</b>			<u>52,930</u>		<u>89,243</u>
<b>NET ASSETS</b>			<u>91,951</u>		<u>91,460</u>
<b>CHARITY FUNDS</b>					
Unrestricted funds	15		91,951		91,460
<b>TOTAL FUNDS</b>			<u>91,951</u>		<u>91,460</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act


The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2013 and of its net incoming resources for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Trustees on 8 October 2013 and signed on their behalf, by



Abdul Rouf



Abdul Karim

The notes on pages 9 to 14 form part of these financial statements

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**BANGLADESHI YOUTH ORGANISATION**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005, applicable accounting standards and the Companies Act 2006.

**1.2 Company status**

The company is a company limited by guarantee. The members of the company are the Trustees named on page . In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**1.4 Incoming resources**

All incoming resources are included in the Statement of financial activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

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**BANGLADESHI YOUTH ORGANISATION**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 Tangible fixed assets and depreciation**

The policy with respect to impairment reviews of fixed assets is

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Freehold property	-	2% straight line
Motor vehicles	-	25% straight line
Fixtures & fittings	-	15% straight line
Office equipment	-	15% straight line
Computer equipment	-	25% straight line

**2. VOLUNTARY INCOME**

	<b>Unrestricted funds 2013 £</b>	<i>Total funds 2012 £</i>
Grants	<b>85,603</b>	<i>90,651</i>

**3. INVESTMENT INCOME**

	<b>Unrestricted funds 2013 £</b>	<i>Total funds 2012 £</i>
Interest received	<b>33</b>	<i>48</i>

**4. OTHER INCOMING RESOURCES**

	<b>Unrestricted funds 2013 £</b>	<i>Total funds 2012 £</i>
Other incoming resources	<b>-</b>	<i>650</i>

**BANGLADESHI YOUTH ORGANISATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2013**

**5. GOVERNANCE COSTS**

	<b>Unrestricted funds 2013 £</b>	<i>Total funds 2012 £</i>
Accountancy fees	<u>465</u>	<u>465</u>

**6. DIRECT COSTS**

	<b>Running youth centre £</b>	<b>Total 2013 £</b>	<i>Total 2012 £</i>
Running youth centre	23,775	23,775	48,625
Wages and salaries	58,413	58,413	38,871
Depreciation	1,264	1,264	445
	<u>83,452</u>	<u>83,452</u>	<u>87,941</u>

**7. SUPPORT COSTS**

	<b>Running youth centre £</b>	<b>Total 2013 £</b>	<i>Total 2012 £</i>
Bookkeeping and payroll costs	<u>1,228</u>	<u>1,228</u>	<u>1,196</u>

**8. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	<b>Staff costs 2013 £</b>	<b>Depreciation 2013 £</b>	<b>Other costs 2013 £</b>	<b>Total 2013 £</b>	<i>Total 2012 £</i>
Running youth centre	58,413	1,264	25,003	84,680	87,941
Governance	-	-	465	465	1,661
	<u>58,413</u>	<u>1,264</u>	<u>25,468</u>	<u>85,145</u>	<u>89,602</u>

**BANGLADESHI YOUTH ORGANISATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2013**

**9. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES**

	Activities undertaken directly 2013 £	Support costs 2013 £	Total 2013 £	Total 2012 £
Running youth centre	83,452	1,228	84,680	87,941

**10. NET INCOME**

This is stated after charging

	2013 £	2012 £
Depreciation of tangible fixed assets - owned by the charity	1,264	445
Accountancy fees	465	465

During the year, no Trustees received any remuneration (2012 - £NIL)

During the year, no Trustees received any benefits in kind (2012 - £NIL)

During the year, no Trustees received any reimbursement of expenses (2012 - £NIL)

**11. STAFF COSTS**

Staff costs were as follows

	2013 £	2012 £
Wages and salaries	58,413	38,871

The average monthly number of employees during the year was as follows

	2013 No	2012 No
	9	8

No employee received remuneration amounting to more than £60,000 in either year

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant & machinery £	Fixtures & fittings £	Office equipment £
Cost				

**BANGLADESHI YOUTH ORGANISATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2013**

**12 TANGIBLE FIXED ASSETS (continued)**

At 1 April 2012	-	18,000	2,589	14,014
Additions	38,068	-	-	-
At 31 March 2013	38,068	18,000	2,589	14,014
<b>Depreciation</b>				
At 1 April 2012	-	18,000	718	13,668
Charge for the year	761	-	388	115
At 31 March 2013	761	18,000	1,106	13,783
<b>Net book value</b>				
At 31 March 2013	37,307	-	1,483	231
At 31 March 2012	-	-	1,871	346
				<b>Total £</b>
<b>Cost</b>				
At 1 April 2012				34,603
Additions				38,068
At 31 March 2013				72,671
<b>Depreciation</b>				
At 1 April 2012				32,386
Charge for the year				1,264
At 31 March 2013				33,650
<b>Net book value</b>				
At 31 March 2013				39,021
At 31 March 2012				2,217

**13. DEBTORS**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	2,343	-

**BANGLADESHI YOUTH ORGANISATION**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2013**

**14. CREDITORS:**  
**Amounts falling due within one year**

	2013 £	2012 £
Bank loans and overdrafts	7,665	4,443
Accruals and deferred income	1,792	1,967
	<u>9,457</u>	<u>6,410</u>

**15. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
<b>Unrestricted funds</b>				
General Funds - all funds	<u>91,460</u>	<u>85,636</u>	<u>(85,145)</u>	<u>91,951</u>

**SUMMARY OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Carried Forward £
General funds	<u>91,460</u>	<u>85,636</u>	<u>(85,145)</u>	<u>91,951</u>