

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

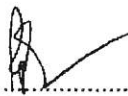
**Trustees**

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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		60,526	-	60,526	120,556
<b>Charitable activities</b>					
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
<b>Total</b>		<u>69,202</u>	<u>-</u>	<u>69,202</u>	<u>128,728</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	29,631	-	29,631	11,576
<b>Charitable activities</b>					
Cultural Events		5,018	-	5,018	-
Support Costs		-	-	-	12,649
<b>Total</b>		<u>34,649</u>	<u>-</u>	<u>34,649</u>	<u>24,225</u>
<b>NET INCOME</b>		34,553	-	34,553	104,503
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		166,932	215,687	382,619	278,116
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>201,485</u>	<u>215,687</u>	<u>417,172</u>	<u>382,619</u>


The notes form part of these financial statements

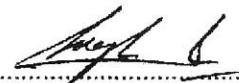
BENGALI ASSOCIATION MIDLANDS

Balance Sheet  
31 January 2024

	Notes	Unrestricted fund £	Restricted fund £	31.1.24 Total funds £	31.1.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	152,109	213,672	365,781	347,188
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(964)	-	(964)	(964)
<b>NET CURRENT ASSETS</b>		<u>49,376</u>	<u>2,015</u>	<u>51,391</u>	<u>35,431</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>201,485</u>	<u>215,687</u>	<u>417,172</u>	<u>382,619</u>
<b>NET ASSETS</b>		<u>201,485</u>	<u>215,687</u>	<u>417,172</u>	<u>382,619</u>
<b>FUNDS</b>	10				
Unrestricted funds				201,485	166,932
Restricted funds				215,687	215,687
<b>TOTAL FUNDS</b>				<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 £
<b>Charitable activities</b>			
Support Costs	12,649	-	12,649
<b>Total</b>	<u>24,225</u>	<u>-</u>	<u>24,225</u>
<b>NET INCOME</b>	104,503	-	104,503
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	62,429	215,687	278,116
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>166,932</u></u>	<u><u>215,687</u></u>	<u><u>382,619</u></u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
At 31 January 2024	<u>361,206</u>	<u>4,575</u>	<u>365,781</u>
At 31 January 2023	<u><u>341,806</u></u>	<u><u>5,382</u></u>	<u><u>347,188</u></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	-

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

	31.1.24 £	31.1.23 £
Other creditors	964	964

**10. MOVEMENT IN FUNDS**

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
<b>Unrestricted funds</b>			
General fund	166,932	34,553	201,485
<b>Restricted funds</b>			
Restricted Fund - Land project Fund	215,687	-	215,687
<b>TOTAL FUNDS</b>	<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 £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,202	(34,649)	34,553
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	62,429	104,503	166,932
<b>Restricted funds</b>			
Restricted Fund - Land project Fund	215,687	-	215,687
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	128,728	(24,225)	104,503
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	62,429	139,056	201,485
<b>Restricted funds</b>			
Restricted Fund - Land project Fund	215,687	-	215,687
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	197,930	(58,874)	139,056
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
Sponsorships	3,900	5,316
<b>Investment income</b>		
Deposit Account Interest	3,226	66
<b>Charitable activities</b>		
General events income	-	1,715
Senior Citizen Club	650	400
Hall Hire	900	675
	<hr/> 1,550	<hr/> 2,790
<b>Total incoming resources</b>	<hr/> 69,202	<hr/> 128,728
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Puja Expenses	15,798	11,576
<b>Charitable activities</b>		
Cultural Event	3,718	-
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	-	1,384
Cleaning	2,309	1,249
	<hr/> 2,309	<hr/> 2,633
<b>Finance</b>		
Bank charges	120	-
<b>Other</b>		
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
	£	£
<b>Other</b>		
Brought forward	180	648
Fixtures and fittings	807	950
	<hr/>	<hr/>
	987	1,598
<b>Other 3</b>		
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
<b>Governance costs</b>		
Auditors' remuneration	450	400
Sundries	57	-
	<hr/>	<hr/>
	507	400
Total resources expended	<hr/>	<hr/>
	34,649	24,225
<b>Net income</b>	<hr/>	<hr/>
	34,553	104,503

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BENGALI ASSOCIATION MIDLANDS

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for the Year Ended 31 January 2024

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