BANGLA CENTRE

Scottish Charity Number SC045854

ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BANGLA CENTRE
LEGAL AND ADMINISTRATIVE INFORMATION

Board of Trustees	Dr AKM Zasheem Uddin Ahmed – Chairman Dr Muhammad Abdur Rashid Dr Muhammed Abul Kasem Aminul Islam Nazrul Islam Md Mahfuzur Rahman Moloy Sarker
Charity number	SC045854
Governing document	Charitable trust deed dated 30 July 2015
Principal address	139 Balgrayhill Road Glasgow G40 2QW
Independent examiner	Signature Accountants Ltd Institute of Financial Accountants Flat 4, 7 Station Approach Sutton SM2 6BW

BANGLA CENTRE
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BANGLA CENTRE
TRUSTEES' REPORT

The board of trustees presents its annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared on the receipts and payments basis, in accordance with the accounting policies set out in note 1, and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Status of the charity during the year

The charity was dormant throughout the year ended 31 March 2024. It carried out no activities, received no funds, made no payments, and held no funds at the start or end of the year.

Objectives and activities

The charity's purposes, as set out in its governing document, are:

a) To advance education by raising awareness of Bangladeshi culture, tradition and language by supporting a community school for children, young people and adults at the weekend named 'Bangla School'.

b) The advancement of the Arts by organising traditional, annual, religious and historic events practised by Bangladeshis; by coordinating the cultural programmes and workshops at these events; by engaging professional and non-professional artists to perform at and to work with local communities leading up to these events.

c) The provision of recreational activities for local communities by organising various sport events at least once a year for adults and kids, e.g. football, badminton, cricket tournaments and others.

In furtherance of these purposes, the charity seeks to:

- preserve, enhance, enrich and share Bangladeshi culture, tradition and language in Scotland by building a strong cohesive sense of Bangladeshi identity;
- bridge differences between communities in Scotland by promoting harmony among communities themselves and the receiving community, irrespective of ethnic origin, religious belief, age, gender or sexuality;
- work in partnership with other voluntary, statutory and community organisations serving similar purposes, e.g. Gaelic School, Glasgow;
- provide a forum where issues of common concern can be raised and information, skills and good practice can be shared;
- coordinate the provision of initiatives which allow Bangladeshi communities to come together in joint activity with each other and the wider community; and
- coordinate grassroots networking activity to provide aid to Bangladeshi communities at both local and international levels.

Achievements and performance

As the charity was dormant, no activities were carried out during the year and there are no achievements to report.

In the previous year, the charity organised a number of events, including the Kid's Badminton Campaign, the Kid's Football Tournament and the Men's Mental Health Project outdoor activities, and the Bangla School continued to provide weekend teaching, returning to face-to-face classes. Before the

start of the year under review, the charity's remaining funds of £11,532 had been transferred to The Bangla Centre SCIO.

Public benefit

The trustees have had regard to the Scottish Charity Regulator's (OSCR) guidance on public benefit. As the charity carried out no activities during the year, it provided no direct public benefit in the period.

Financial review

The charity had no receipts and no payments during the year (2023: receipts £39,496; payments £34,723). No funds were held at the beginning or end of the year.

The previous year's receipts included grants of £3,500 from Glasgow City Council (Sports Grant), £3,000 from Foundation Scotland and £940 in respect of the Scottish Census (note 7).

As the charity holds no funds, the trustees have not set a reserves policy.

Plans for the future

The trustees will keep the position of the charity under review, including whether it should be formally wound up and removed from the Scottish Charity Register in consultation with OSCR.

Structure, governance and management

The charity was established by a charitable trust deed on 30 July 2015 and is registered with OSCR as Scottish charity number SC045854. The trustees are responsible for the overall management and control of the charity. None of the trustees received any remuneration during the year.

The board of trustees who served during the year and up to the date of signature of the financial statements were:

- Dr AKM Zasheem Uddin Ahmed – Chairman
- Dr Muhammad Abdur Rashid
- Dr Muhammed Abul Kasem
- Aminul Islam
- Nazrul Islam
- Md Mahfuzur Rahman
- Moloy Sarker

Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They confirm that proper accounting records have been kept and that the financial statements agree with those records.

The Trustees' report was approved by the Board of Trustees on 01/10/2026 and signed on its behalf by:



……

Dr AKM Zasheem Uddin Ahmed
Trustee
Date: 01/10/2026

BANGLA CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BANGLA CENTRE

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

   • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

   have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature Accountants

Signature Accountants Ltd
Institute of Financial Accountants
Flat 4, 7 Station Approach
Sutton
SM2 6BW

Date: 01/10/2026

BANGLA CENTRE

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Receipts					
Membership contributions	5	£0	–	£0	£300
BC School tuition fees	5	£0	–	£0	£0
General donations	5	£0	–	£0	£26
Other charitable activities	5	£0	–	£0	£31,730
Grants received	7	–	£0	£0	£7,440
Total receipts		**£0**	**£0**	**£0**	**£39,496**
Payments					
Costs of charitable activities	4	£0	–	£0	£28,873
Grants and donations	4	–	£0	£0	£5,600
Governance costs	6	£0	£0	£0	£250
Total payments		**£0**	**£0**	**£0**	**£34,723**
Surplus / (deficit) for the year		**£0**	**£0**	**£0**	**£4,773**

The charity was dormant throughout the year. There were no receipts or payments, and no purchases or sales of fixed assets or investments, during the year ended 31 March 2024.

BANGLA CENTRE
STATEMENT OF BALANCES
AS AT 31 MARCH 2024

Funds reconciliation	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Opening cash at bank and in hand	–	–	£0	£6,759
Surplus / (deficit) for the year	£0	£0	£0	£4,773
Closing cash at bank and in hand	**–**	**–**	**£0**	**£11,532**
Closing bank and cash balances				
Bank current account	–	–	£0	£11,431
Cash in hand	–	–	£0	£100
Bank and cash balance before transfer	**–**	**–**	**£0**	**£11,532**
Balance transferred to The Bangla Centre SCIO (note 8)	–	–	£0	(£11,532)
Closing bank and cash balance after transfer	**–**	**–**	**£0**	**£0**

The financial statements were approved by the Board of Trustees on 01/10/2026 and signed on its behalf by:



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Dr AKM Zasheem Uddin Ahmed
Trustee
Date: 01/10/2026

BANGLA CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Bangla Centre is a charity registered in Scotland (Scottish charity number SC045854), established by a charitable trust deed.

1.1 Basis of accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 Dormant status

The charity was dormant throughout the year, had no receipts or payments and held no funds. The trustees are reviewing the future of the charity, as described in the Trustees' report.

1.3 Nature and purpose of funds

The charity received no funds during the year. In the previous year, all of the charity's funds were used at the discretion of the trustees, wholly and exclusively in pursuit of the charity's objectives as set out in its governing document.

1.4 Restricted funds

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for a specific purpose. No restricted funds were received or held during the year. In the previous year, restricted funds were received from Glasgow City Council (sports project) and Foundation Scotland (men's wellbeing sports project), and the charity also received funds from GCVS in connection with the Scottish Census programme.

1.5 Receipts

Receipts are recorded in the period in which they are received.

1.6 Payments

Payments are recorded in the period in which they are paid and are classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to headings, they are allocated to activities on a basis consistent with the use of resources.

1.7 Cash at bank and in hand

Cash at bank and in hand comprises cash held by the charity and balances held in the charity's bank accounts.

2 Board of trustees

None of the board of trustees (or any persons connected with them) received any remuneration during the year.

3 Related party transactions

There were no disclosable related party transactions during the year (2023: none).

4 Costs of charitable activities (including grants and donations)

Activity	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Honoraria of the Bangla School teachers	£0	–	£0	£2,255
Rental for premises: school running costs	£0	–	£0	£1,000
including Children's COP26 – Forest March	£0	–	£0	£0
Cost of living expenses	£0	–	£0	£700
Resource persons and artists' fees	£0	–	£0	–
COVID-19 support costs	£0	–	£0	£0
Kilt walk expenses	£0	–	£0	£6,012
Leisure trip: taxi and coach hire, etc.	£0	–	£0	£1,000
Prizes, gifts, hall hire, etc.	£0	–	£0	£3,279
BD aid project	£0	–	£0	£1,742
Sports – football, cricket	£0	£0	£0	£9,332
Refreshments – cultural/religious Mela, Eid	£0	–	£0	£9,093
Website development and maintenance	£0	–	£0	£30
Volunteers' expenses	£0	–	£0	£30
Total	**£0**	**£0**	**£0**	**£34,473**

5 Receipts (excluding grants)

Receipts	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Membership contributions	£0	–	£0	£300
BC School tuition fees	£0	–	£0	£0
General donations	£0	–	£0	£26
Other charitable activities	£0	–	£0	£31,730
Total	**£0**	**–**	**£0**	**£32,056**

6 Governance costs

Governance costs	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Accountant fees	£0	£0	£0	£300
Total	**£0**	**£0**	**£0**	**£300**

7 Grants received

Grants received during the year:

Grant	Unrestricted funds	Restricted funds	Total 2024	Total 2023
Glasgow City Council – Children Sports Grant	£0	£0	£0	£3,500
Foundation Scotland	£0	£0	£0	£3,000
Scottish Census	£0	£0	£0	£940
Total	**£0**	**£0**	**£0**	**£7,440**

8 Transfer of funds

The bank and cash balance of £11,532 held by the charity was transferred to The Bangla Centre SCIO, as shown in the comparative figures in the statement of balances. The charity held no funds at the start or end of the year ended 31 March 2024.