

APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | v2 |
|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|------|-----------|-----------------|-------------------------------------------------------------|------|
| Report to the trustees/members of | Charity name | Bangladesh Association of North East Scotland | | | | | |
| | Registered charity number | SC031074 | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 01 | Sept | 2024 | to | 02 | Sept | 2025 |
| Set out on pages | | | | | | (remember to include the page numbers of additional sheets) | |
| 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p> | | | | | | |
| Signed: | | | | | Date: | 26/05/2025 | |
| Name: | Shabbir Rahman | | | | | | |
| Relevant professional qualification(s) or body (if any): | Association of Chartered Certified Accountants | | | | | | |
| Address: | A2Z Accounting Solutions Limited | | | | | | |
| | 26 Grandholm Grove | | | | | | |
| | Aberdeen | | | | | | |
| | AB22 8AX | | | | | | |

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

[Empty box for disclosure details]

Bangladesh Association of North East Scotland

SC031074



Receipts and payments accounts

| For the period from | Period start date | | | to | Period end date | | |
|---------------------|-------------------|-------|------|----|-----------------|-------|------|
| | Day | Month | Year | | Day | Month | Year |
| | 01 | Sept | 2024 | | 02 | Sept | 2025 |

Section A Statement of receipts and payments

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total funds current period to nearest £ | Total funds last period to nearest £ |
|---------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------------|-----------------------------------------|
| A1 Receipts | | | | | | |
| Donations | 18,157 | | | | 18,157 | 600 |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | 1,700 | | | | 1,700 | |
| | | | | | - | |
| A1 Sub total | 19,857 | - | - | - | 19,857 | 600 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 19,857 | - | - | - | 19,857 | 600 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 15,906 | | | | 15,906 | |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | 51 | | | | 51 | |
| | | | | | - | |
| A3 Sub total | 15,956 | - | - | - | 15,956 | - |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 15,956 | - | - | - | 15,956 | - |
| Net receipts / (payments) | 3,900 | - | - | - | 3,900 | 600 |
| A5 Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 3,900 | - | - | - | 3,900 | 600 |

Section B Statement of balances

| Categories | Details | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|----------------------|-------------------------------------------------------------------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| | | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| B1 Cash funds | Cash and bank balances at start of year | 5,734 | | | | 5,734 | 5,134 |
| | Surplus / (deficit) shown on receipts and payments account | 3,900 | | | | 3,900 | 600 |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year (Agree balances with receipts and payments account(s)) | 9,634 | - | - | - | 9,634 | 5,734 |
| | | - | - | - | - | - | - |

| B2 Investments | Details | Fund to which asset belongs | Market valuation | Last year |
|-----------------------|---------|-----------------------------|------------------|--------------|
| | | | to nearest £ | to nearest £ |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | - | - |

| B3 Other assets | Details | Fund to which asset belongs | Cost (if available) | Current value (if available) | Last year |
|------------------------|---------|-----------------------------|---------------------|------------------------------|--------------|
| | | | to nearest £ | to nearest £ | to nearest £ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total | | | - | - | - |

| B4 Liabilities | Details | Fund to which liability relates | Amount due | Last year |
|-----------------------|---------|---------------------------------|--------------|--------------|
| | | | to nearest £ | to nearest £ |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | | | - | - |

| B5 Contingent liabilities | Details | Fund to which liability relates | Amount due (estimate) | Last year |
|----------------------------------|---------|---------------------------------|-----------------------|--------------|
| | | | to nearest £ | to nearest £ |
| | | | | |
| | | | | |
| Total | | | - | - |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|-----------|------------|------------------|
| | | |
| | | |

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

(a) To promote the welfare, social and cultural interests of its members and provide Bangladeshi cultural activities. (b) To promote unity and to encourage better co-operation and understanding amongst the people from Bangladesh. (c) To promote friendly relations with the people of other nations. Provide information on cultures and tradition for furtherance of multicultural society. (d) To advance education by provision of supplementary language classes. (e) To work in co-operation with other organisations representing the People's Republic of Bangladesh in the UK (f) To organise such things which from time to time the Association may think appropriate.

| | Type of activity or project supported | Individual / institution | Number of grants made | £ |
|------------------|---------------------------------------|--------------------------|-----------------------|---|
| C2 Grants | | | | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | Total | - |

| | | |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| C3a Trustee remuneration | If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) | X |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------|

| | Authority under which paid | £ |
|-------------------------------------------|----------------------------|---|
| C3b Trustee remuneration - details | | 0 |
| | | |
| | | |
| | | |

| | | |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------|----------|
| C4a Trustee expenses | If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) | X |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------|----------|

| | | Number of trustees | £ |
|---------------------------------------|--|--------------------|---|
| C4b Trustee expenses - details | | | 0 |
| | | | |
| | | | |
| | | | |

| | Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------------------------------------------|------------------------|-----------------------|------------------------|---------------------------------------|
| C5 Transactions with trustees and connected persons | | | | 0 |
| | | | | |
| | | | | |
| | | | | |

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|--------------------------------------|
| Donations | 18,157 | | | | 18,157 | 600 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 18,157 | - | - | - | 18,157 | 600 |
| | reference | - | - | - | reference | - |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|-----------------------------------------|--------------------------------------|
| | | | - | |
| | | | - | |
| | | | - | |
| | | | - | |
| Total | - | - | - | - |
| | - | - | - | - |

3 Gross receipts from other charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|--------------------------------------|
| Member Subscription | 1,700 | | | | 1,700 | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 1,700 | - | - | - | 1,700 | - |
| | - | - | - | - | - | - |

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------------------|--------------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | reference error | - | - | - | reference error | - |