

## **Independent Examiner's Report to the Trustees of 'Bangiya Sanskritik Parishad (BSP) Glasgow'**

I report on the accounts of the charity for the year ended 31/03/2024 which are set out on pages 1 to 4.

### **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
  - 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.

Name: Arunava Ghosh-Ray



Relevant Professional qualification/professional body: CIMA

Address: 100 Neuk Crescent, Houston, PA6 7DS

Date: 29/12/2024

## Bangiya Sanskritik Parishad (BSP) Glasgow

SC047561



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	01	April	2023		01	March	2024

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
<b>Donations:</b>						
Saraswati puja	2,090				2,090	
Kali puja	2,689				2,689	
Durga puja	18,029				18,029	
Transfer fund	11,671				11,671	
<b>Sponsorship:</b>						
Saraswati puja	1,100				1,100	
Kali Puja	1,500				1,500	
Durga Puja	10,230				10,230	
<b>Pronami:</b>						
Saraswati puja	7				7	
Kali puja	99				99	
Durga Puja	467				467	
Food Stall	2,626				2,626	
Magazine	149				149	
<b>Bank interest:</b>						
Bank interest others	16				16	
Saraswati puja account	26				26	
Kali puja account	27				27	
Durga puja account	141				141	
BSP	3				3	
Subsidy from Durga puja committee	1,000				1,000	
Subscription BSP	3,705				3,705	
<b>Receipts from fundraising activities:</b>						
Picnic collection	697				697	
Cultural event-Drama	799				799	
Durga puja food stall income	-				-	
Naba barsha collection	2,394				2,394	
Grant received	8,800				8,800	
Concert ticket collection-Krosswindz	824				824	
Pollockshaw Damage Deposit	200				200	
Paypal Activation Verification					-	
Donation received for Durga Puja	101				101	
Charity Voucher						
Miscellaneous Income	36				36	
Bangla School Fees	771				771	
Bangla School Donation						
Transfer fund	1,577				1,577	
					-	
<b>A1 Sub total</b>	<b>71,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,769</b>	<b>37,507</b>

error

**Bangiya Sanskritik Parishad (BSP) Glasgow**

**SC047561**



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	31	April	2024		31	March	2024

**Section A Statement of receipts and payments**

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>71,775</b>	-	-	-	<b>71,759</b>	<b>37,507</b>

error

**A3 Payments**

<b>Expenses for fundraising activities:</b>						
Awards for All - Drama	-				-	
Picnic expenses	680				680	
Bijoya Sammelani	2,101				2,101	
Charity Ball	-				-	
Naba barsha expenses	1,408				1,408	
Miscellaneous	50				50	
Hall Booking 2024	201				201	
Refund	60				60	
Bangla School	564				564	
Subscription to Puja Committee					-	
Insurance - trustees' indemnity policy	181				181	
Condolence flowers					-	
Website costs					-	
Paypal Charges	48				48	
Concert	2,137				2,137	
Cultural event	1,908				1,908	
Fund Transfer	1,577				1,577	
<b>Saraswati puja expenses:</b>						
Hall rental	470				470	
Raw Material/Cosumables	978				978	
Sweets	188				188	
Janitor & helper	130				130	
Platform Fees	32				32	
Puja expenses					-	
Fund Transfer	5,501				5,501	
<b>Kali puja expenses:</b>						
Hall rental	561				561	
Platform Fees	43				43	
Raw Material/Cosumables	1,087				1,087	
Miscellaneous	116				116	
Refund	463				463	
Janitor & helper	263				263	
Coats venue deposit	800				800	
Fund Transfer	6,170				6,170	
<b>Durga puja expenses:</b>						
Hall rental	8,734				8,734	
Raw Material/Cosumables	11,024				11,024	

## Bangiya Sanskritik Parishad (BSP) Glasgow

SC047561



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
		01	April		2023		31

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Sweets	1,527				1,527	
Puja expenses					-	
Decoration	70				70	
Entertainment	1,781				1,781	
Subsidy to BSP	1,000				1,000	
Janitor & helper	2,179				2,179	
Publicity	605				605	
Insurance	361				361	
Transport	563				563	
Refund	361				361	
<i>Inventory item</i>	267				267	
Platform Fees	297				297	
Food for volunteers	758				758	
Miscellaneous	118				118	
<b>Governance costs:</b>						
Website costs	60				60	
AGM costs	287				287	
Zoom subscription	-				-	
<b>A3 Sub total</b>	<b>57,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,708</b>	<b>36,590</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>57,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,708</b>	<b>36,590</b>
<b>Net receipts / (payments)</b>	<b>14,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,067</b>	<b>916</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>14,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,067</b>	<b>916</b>

## 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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year					-	
	BSP account	7,940				7,940	7,227
	Saraswati puja account	4,902				4,902	4,039
	Kali puja account	4,556				4,556	3,791
	Durga puja account	10,885				10,885	12,309
	Surplus / (deficit) shown on receipts and payments account	14,067				14,067	917
						-	
						-	
	<b>Cash and bank balances at end of year:</b>		-	-	-	-	-
	BSP account Bank	16,162	-	-	-	16,162	7,940
	BSP account Cash	58	-	-	-	58	
	BSP account Paypal	1,365	-	-	-	1,365	
	Saraswati puja account	26	-	-	-	26	4,902
	Kali puja account	168	-	-	-	168	4,556
Durga puja account	24,570	-	-	-	24,570	10,885	
<b>Total</b>						<b>42,350</b>	<b>28,283</b>

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

Signature

Print Name

Date of approval



ARUNAVA GHOSH-LAY

29.12.2024



 Dr Rajdeep Routh, President  
30/12/24