

# THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION

England & Wales · Charity number 1054503

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1996-04-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Islamic Centre  
282 London Road  
Camberley  
GU15 3JP

**Phone** 01276 670717

**Email** [info@camberleymosque.org.uk](mailto:info@camberleymosque.org.uk)

**Website** <http://camberleymosque.org.uk>

## Activities

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**Objects:** (A) TO ADVANCE THE ISLAMIC FAITH IN ACCORDANCE WITH THE TEACHING OF THE HOLY QURAN AND HADITH ACCORDING TO THE BELIEF OF AHLI-SUNNANT-WAL-JAMAT (BEING FOLLOWERS OF IMAN HANIFA, IMAM SHAFI, IMAM MALIK AND IMAM HAMBAL) (B) TO ADVANCE THE EDUCATION OF PRIMARILY BUT NOT EXCLUSIVELY BENGALI CHILDREN BY THE PROVISION OF MOTHER TONGUE CLASSES AND ENGLISH CLASSES. (C) TO PROVIDE FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF MEMBERS OF THE PUBLIC IN THE INTEREST OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE MEMBER OF THE PUBLIC FOR WHOM THE FACILITIES ARE INTENDED. (D) TO RELIEVE POVERTY OF PEOPLE PRIMARILY BUT NOT EXCLUSIVELY LIVING IN BOSNIA WHO HAVE BEEN VICTIMS OF WAR BY THE PROVISION OF CLOTHING AND OTHER ITEMS. (C) TO PROMOTE SUCH OTHER CHARITABLE PURPOSES AS THE EXECUTIVE COMMITTEE MAY FROM TIME TO TIME DETERMINE.

**Activities:** To advance the Islamic faith in accordance with the teaching of the Holy Quran and Hadith. To advance the education of Bengali children by the provision of mother tongue classes and English classes. To provide recreational facilities or other leisure time occupation for members of the public in the interest of social welfare and with the object of improving the conditions of life of those members

## Classification

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- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

## Geography

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- Bracknell Forest
- Hampshire
- Slough
- Surrey
- West Berkshire
- Windsor And Maidenhead
- Wokingham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	£131,729	£109,562	-	-
2022-12-31	£129,487	£86,034	-	-
2021-12-31	£118,647	£82,825	-	-
2020-12-31	£70,121	£75,422	-	-
2018-12-31	£94,906	£69,949	-	-

## Trustees

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Name	Role	Appointed
Basit Larry Kukoiyii		2020-07-30
Suber Akthar		2022-11-11

**THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION**

England & Wales - Charity number 1054503

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# Accounts

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Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

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for the Year Ended 31 December 2023

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THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Trustees' Report  
for the Year Ended 31 December 2023

The trustees present their report and the financial statements of the charity for the year ended 31 December 2023.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) (effective 1 January 2019) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with Financial Reporting Standard.

The trustees acknowledge that these financial statements have been prepared and approved significantly later than the statutory deadline. This delay arose as a direct consequence of an ongoing governance dispute within the Association, which necessitated the appointment of interim trustees by the High Court. The interim trustees have worked diligently since their appointment to regularise the financial and administrative affairs of the Association, and the trustees are satisfied that the financial statements now present a complete and accurate record of the charity's activities for the year ended 31 December 2023. The Charity Commission has been made aware of the circumstances. The trustees are committed to ensuring that future financial statements are filed on a timely basis.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Association was formally established when its constitution was approved and signed on 7 March 1996, although fund-raising had commenced prior to that date. The Association was registered by the Charity Commission on 11 April 1996.

The aims and objectives of the Association as outlined in the constitution are:

- to advance the Islamic faith in accordance with the teaching of the Holy Quran and Hadith;
- to advance the education of Bengali children by the provision of mother tongue classes and English classes;
- to provide facilities for recreation or other leisure time occupation for members of the public in the interests of social welfare and with the object of improving the conditions of life of those members of the public for whom the facilities are intended;
- To relieve poverty of people primarily but not exclusively living in Bosnia (of all faiths, creed and colour) where they have been victims of war, or natural disasters, by provision of money, medicine, food, clothing and other appropriate means.
- to promote such other charitable purposes as the Executive Committee may from time to time determine.

Membership of the Association is open to all Bangladeshi or Bengali origin British nationals living within fifteen miles of Farnborough town. A membership fee is payable annually. The Executive Committee is elected from the membership by ballot every fifth year in March.

### **Public benefit**

The trustees have given consideration to how the Charity considers it benefits the public as defined by the Charities Act 2006 and having due regard to the guidance published by the Charity Commission. It achieves this amongst other ways by

- Holding the five obligatory daily prayers in congregation every day.
- Providing adult education classes in Arabic.
- Providing Islamic study classes for children.
- Offering local schools access to and tours of the Islamic Centre as part of their religious studies.
- Funeral prayers in congregation.
- Marriage ceremonies.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Trustees' Report  
for the Year Ended 31 December 2023

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The Charity's objective throughout the year has been to provide facilities for worship and to serve the wider community in line with the charity's aims and public benefit obligations.

The charity has continued to operate under Interim Trustees, supported by a committed team of volunteers responsible for the day-to-day running of the Mosque. The charity's principal activity remains the provision of congregational worship, including the five daily prayers and Friday Jumma prayers. Two Jumma congregations are held each week, serving approximately 800 beneficiaries.

The charity has ensured that service users are supported with accurate and timely information through the publication of updated annual prayer timetables and a dedicated Ramadan timetable.

The Trustees have maintained the property to a good standard to ensure it remains safe, accessible, and fit for purpose. Maintenance and improvement works undertaken during the year included:

- Professional deep cleaning of carpets
- Replacement of the boiler system in the smaller building

In furtherance of its charitable objectives, the charity has delivered a range of religious, educational, and community engagement activities. These included hosting visits from local schools and scout groups, contributing to greater community understanding and cohesion. The charity has also continued to operate a weekend Islamic school and a weekly adult education class, providing ongoing learning opportunities for both young people and adults.

Regular fundraising activities have been undertaken throughout the year to support the charity's operational costs and to enable contributions to wider charitable causes.

The charity remains committed to promoting community cohesion and inclusivity, working to build positive relationships within a diverse, multi-faith society. Appropriate measures are in place to identify and manage risks, including safeguarding and the prevention of extremism. The Trustees are satisfied that adequate controls exist to ensure that the charity's funds are applied solely in furtherance of its charitable purposes and are properly safeguarded.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal source of funds are the donations from individuals. A small percentage of annual income also arises from membership of the Charity.

**Investment policy and objectives**

Investments are under the guidance of the trustees whose role is to ensure that the Association is best served by their decisions and actions. They sit in committee to agree on the actions best suited for both current and any potential future investments.

**Reserves policy**

The present level of reserves £711,420 (2022 - £689,253) includes capital assets, which are viewed as essential to the constitution of the Association. The fixed assets detailed in note 10 of the accounts include items deemed designated and therefore are excluded from what is viewed as freely available reserves. Therefore, at 31 December 2023 there was a balance of £344,755 (31 December 2022 - £265,397) of non-designated unrestricted reserves. This would be sufficient for the Association to continue for between thirty months to three years if further donations were unavailable. The committee expects that sufficient donations and memberships will be received to ensure the general expenses of running the Charity are met during the year ahead and to therefore maintain the current level of reserves. It is the responsibility of the trustees to manage and maintain adequate reserves to ensure the continued existence of the Association.

The trustees have previously discussed a matter which was raised regarding the funds originally donated for the purchase of the Mosque. It was agreed following guidance that the original donations were restricted in nature but the use of those funds were to achieve the Charities core objectives and they are therefore deemed designated general funds.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Trustees' Report  
for the Year Ended 31 December 2023

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is an unincorporated organisation and trustees have a responsibility under the Association's constitution to manage and administer to the rules set out under the Charities Act 2011.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1054503

**Principal address**

The Secretary BWA  
282 London Road  
Camberley  
Surrey  
GU15 3JP

**Trustees**

Committee members and office bearers:

There have been disputes regarding the election of trustees. The matter is being dealt with currently and in the interim period the High Court have appointed interim trustees:

Interim Trustees:

Mr Basit Larry Kukoiyii  
Mr Suber Akthar

**Independent Examiner**

A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

Approved by order of the board of trustees on 10 March 2026 and signed on its behalf by:



BL Kukoiyii - Trustee

Independent Examiner's Report to the Trustees of  
THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

**Independent examiner's report to the trustees of THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION**

I report to the charity trustees on my examination of the accounts of THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION (the Trust) for the year ended 31 December 2023.

**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 requirement 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.

*Anugrah Sharma*

Mrs Anugrah Sharma FCA  
The Institute of Chartered Accountants in England and Wales

A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

10 March 2026

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	102,394	-	102,394	102,649
<b>Charitable activities</b>					
Charitable Activities	4	-	-	-	3,295
Madrasah School		26,108	-	26,108	22,736
Investment income	3	1,884	-	1,884	300
Other income		1,343	-	1,343	507
<b>Total</b>		<u>131,729</u>	<u>-</u>	<u>131,729</u>	<u>129,487</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	2,263	-	2,263	-
<b>Charitable activities</b>					
Charitable Activities		74,333	-	74,333	64,178
Madrasah School		30,073	-	30,073	18,598
Other		2,893	-	2,893	3,258
<b>Total</b>		<u>109,562</u>	<u>-</u>	<u>109,562</u>	<u>86,034</u>
<b>NET INCOME</b>		22,167	-	22,167	43,453
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		689,253	-	689,253	645,800
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>711,420</u></u>	<u><u>-</u></u>	<u><u>711,420</u></u>	<u><u>689,253</u></u>

The notes form part of these financial statements

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Statement of Financial Position  
31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	360,486	-	360,486	368,632
<b>CURRENT ASSETS</b>					
Debtors	11	1,703	-	1,703	1,393
Cash at bank and in hand		356,164	-	356,164	327,484
		<u>357,867</u>	-	<u>357,867</u>	<u>328,877</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(6,933)	-	(6,933)	(8,256)
<b>NET CURRENT ASSETS</b>					
		<u>350,934</u>	-	<u>350,934</u>	<u>320,621</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>711,420</u>	-	<u>711,420</u>	<u>689,253</u>
<b>NET ASSETS</b>					
		<u><u>711,420</u></u>	-	<u><u>711,420</u></u>	<u><u>689,253</u></u>
<b>FUNDS</b>					
Unrestricted funds	13			<u>711,420</u>	<u>689,253</u>
<b>TOTAL FUNDS</b>					
				<u><u>711,420</u></u>	<u><u>689,253</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2026 and were signed on its behalf by:



BL Kukoiyii - Trustee

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements  
for the Year Ended 31 December 2023

**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.

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of the financial statement requires trustees to make judgement, estimated and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenses during the year. However, the nature of estimations means that actual outcomes could differ from those estimates.

There were no significant judgement and accounting estimates included during the financial year.

**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 cost 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.

**Governance costs**

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulations and good practice. These costs include costs related to the independent examination, legal fees and apportionment of any overheads.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the Trustees out of general reserves for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees will review the funds on an ongoing basis. At the conclusion of the purpose for the fund any excess remaining funds will be transferred back into general funds. If a shortfall arises the Trustees will consider whether any additional general funds should be transferred to designated funds. Any investment income, gains or losses are allocated to the appropriate fund.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost 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. Any investment income, gains or losses are allocated to the appropriate fund.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**2. DONATIONS AND LEGACIES**

	Unrestricted funds	Restricted funds	31.12.23 Total funds	31.12.22 Total funds
	£	£	£	£
Donations	102,394	-	102,394	102,649
	<u>102,394</u>	<u>-</u>	<u>102,394</u>	<u>102,649</u>

**3. INVESTMENT INCOME**

	Unrestricted funds	Restricted funds	31.12.23 Total funds	31.12.22 Total funds
	£	£	£	£
Bank Interest	1,884	-	1,884	300
	<u>1,884</u>	<u>-</u>	<u>1,884</u>	<u>300</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.12.23	31.12.22
	Activity	£	£
Fees received	Charitable Activities	-	3,295
Fees received	Madrasah School	26,108	22,736
		<u>26,108</u>	<u>26,031</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	Unrestricted funds	Restricted funds	31.12.23 Total funds	31.12.22 Total funds
	£	£	£	£
Support costs	2,263	-	2,263	-
	<u>2,263</u>	<u>-</u>	<u>2,263</u>	<u>-</u>

**6. SUPPORT COSTS**

		Governance costs
		£
Raising donations and legacies		2,263
Charitable Activities		996
		<u>3,259</u>



THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2023 and 31 December 2023	473,666	100,938	46,486	621,090
<b>DEPRECIATION</b>				
At 1 January 2023	111,029	96,768	44,661	252,458
Charge for year	6,947	834	365	8,146
At 31 December 2023	117,976	97,602	45,026	260,604
<b>NET BOOK VALUE</b>				
At 31 December 2023	355,690	3,336	1,460	360,486
At 31 December 2022	362,637	4,170	1,825	368,632

Included in cost or valuation of land and buildings is freehold land of £300,000 (2022 - £300,000) which is not depreciated.

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Prepayments	1,703	1,393

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

	31.12.23 £	31.12.22 £
Taxation and social security	738	-
Other creditors	6,195	8,256
	6,933	8,256

**13. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	311,574	33,181	344,755
Mosque	362,637	(6,947)	355,690
Madrasah School	15,042	(4,067)	10,975
	689,253	22,167	711,420
<b>TOTAL FUNDS</b>	689,253	22,167	711,420

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	105,620	(72,439)	33,181
Mosque	-	(6,947)	(6,947)
Madrasah School	26,109	(30,176)	(4,067)
	<u>131,729</u>	<u>(109,562)</u>	<u>22,167</u>
<b>TOTAL FUNDS</b>	<u><u>131,729</u></u>	<u><u>(109,562)</u></u>	<u><u>22,167</u></u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	265,397	46,177	311,574
Mosque	369,584	(6,947)	362,637
Madrasah School	10,819	4,223	15,042
	<u>645,800</u>	<u>43,453</u>	<u>689,253</u>
<b>TOTAL FUNDS</b>	<u><u>645,800</u></u>	<u><u>43,453</u></u>	<u><u>689,253</u></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	106,666	(60,489)	46,177
Mosque	-	(6,947)	(6,947)
Madrasah School	22,821	(18,598)	4,223
	<u>129,487</u>	<u>(86,034)</u>	<u>43,453</u>
<b>TOTAL FUNDS</b>	<u><u>129,487</u></u>	<u><u>(86,034)</u></u>	<u><u>43,453</u></u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	265,397	79,358	344,755
Mosque	369,584	(13,894)	355,690
Madrasah School	10,819	156	10,975
	<u>645,800</u>	<u>65,620</u>	<u>711,420</u>
<b>TOTAL FUNDS</b>	<u>645,800</u>	<u>65,620</u>	<u>711,420</u>

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	212,286	(132,928)	79,358
Mosque	-	(13,894)	(13,894)
Madrasah School	48,930	(48,774)	156
	<u>261,216</u>	<u>(195,596)</u>	<u>65,620</u>
<b>TOTAL FUNDS</b>	<u>261,216</u>	<u>(195,596)</u>	<u>65,620</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	102,394	-	102,394	102,649
<b>Investment income</b>				
Bank Interest	1,884	-	1,884	300
<b>Charitable activities</b>				
Fees received	26,108	-	26,108	26,031
<b>Other income</b>				
Employment Allowance	1,343	-	1,343	507
<b>Total incoming resources</b>	<u>131,729</u>	<u>-</u>	<u>131,729</u>	<u>129,487</u>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Wages	32,014	-	32,014	30,681
Premised overhead	10,618	-	10,618	2,937
Rates and water	7,470	-	7,470	4,367
Insurance	2,707	-	2,707	2,446
Light and heat	10,682	-	10,682	8,565
Sundries	2,065	-	2,065	245
Madrasah Schooling Expenses	30,073	-	30,073	22,943
Freehold property	6,947	-	6,947	6,947
Improvements to property	834	-	834	1,043
	<u>103,410</u>	<u>-</u>	<u>103,410</u>	<u>80,174</u>
<b>Other</b>				
Telephone	658	-	658	882
Bank charges	1,870	-	1,870	1,920
Fixtures and fittings	365	-	365	456
	<u>2,893</u>	<u>-</u>	<u>2,893</u>	<u>3,258</u>
<b>Support costs</b>				
<b>Governance costs</b>				
Auditors' remuneration for non audit work	3,259	-	3,259	2,602
<b>Total resources expended</b>	<u>109,562</u>	<u>-</u>	<u>109,562</u>	<u>86,034</u>
<b>Net income</b>	<u>22,167</u>	<u>-</u>	<u>22,167</u>	<u>43,453</u>

This page does not form part of the statutory financial statements

**THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION**

England & Wales - Charity number 1054503

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# Accounts

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**REGISTERED CHARITY NUMBER: 1054503**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022

for

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Contents of the Financial Statements  
for the Year Ended 31 December 2022

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THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2022

The trustees present their report and the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) (effective 1 January 2015) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with Financial Reporting Standard.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Association was formally established when its constitution was approved and signed on 7 March 1996, although fund-raising had commenced prior to that date. The Association was registered by the Charity Commission on 11 April 1996.

The aims and objectives of the Association as outlined in the constitution are:

- " to advance the Islamic faith in accordance with the teaching of the Holy Quran and Hadith;
- " to advance the education of Bengali children by the provision of mother tongue classes and English classes;
- " to provide facilities for recreation or other leisure time occupation for members of the public in the interests of social welfare and with the object of improving the conditions of life of those members of the public for whom the facilities are intended;
- " to promote such other charitable purposes as the Executive Committee may from time to time determine.

Membership of the Association is open to all Bangladeshi or Bengladeshi origin British nationals, aged over eighteen and living within a ten mile radius of 282 London Rd, Camberley, Surrey.

### **Public benefit**

The trustees have given consideration to how the Charity considers it benefits the public as defined by the Charities Act 2006 and having due regard to the guidance published by the Charity Commission. It achieves this amongst other ways by

- " Holding the five obligatory daily prayers in congregation every day.
- " Providing adult education classes in Arabic.
- " Providing Islamic study classes for children.
- " Offering local schools access to and tours of the Islamic Centre as part of their religious studies.
- " Funeral prayers in congregation.
- " Marriage ceremonies.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2022

**ACHIEVEMENT AND PERFORMANCE**

**Review of 2022**

Our aim has been to serve the whole community throughout the year.

We are still running under Interim Trustees with volunteers continuing with running of the Mosque to serve the whole community throughout the year. Our primary service was providing five-time daily prayer services and Friday Jumma prayers for approximately 800 community members on a weekly basis. Following of exit of lockdown restrictions 2 Jumma prayer services on Friday remained in place. This resulted in more worshippers attending than pre lockdown. Sadly, one of the Interim Trustee passed away this year.

We published a new prayer timetable and Ramadan timetable for our service users.

Maintenance work is regularly carried out to keep the centre usable and in good order. This included the following:

- " Professional gardener appointed to maintain grounds
- " Professional cleaner appointed to clean bathrooms and ablution areas
- " Engineers appointed to maintain Fire alarm systems (6 monthly), emergency lightings (annual) and carry out a fire risk assessment
- " Boiler repairs carried

In relation to community and social welfare events, we have held various successful Sports, religious and social, fostering events. This includes school and scout visits from the local area. We have continued to successfully run the Arabic learning centre. Once a week the charity also runs an adult education class (Basic).

Throughout the year we hold fundraising every week to sustain the funds which keeps our charity going and also for other charitable purposes. Additionally, we are always aware of our charities aim and objectives and always keep trying to improve our overall services. We are also continuously thinking of ways to diversify and contribute to the wider community to strengthen relations to build a multi-cultural and multi-faith society. The charity remains alert to any kind of risk and extremism etc. and makes every effort to ensure the charity's funds are kept safe and used wisely.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2022

**FINANCIAL REVIEW**

**Principal funding sources**

The principal source of funds are the donations from individuals. A small percentage of annual income also arises from membership of the Charity.

**Account balances**

In the last 3 years the charity's financial position has become stronger. At the time of appointment of Interim Trustees in August 2020 the current a/c balance was £32k. By the end of 2022 this balance had risen to £109k.

**Expenses**

Following handover to Interim Trustees all expenditure payments moved to electronic payments. Cash and cheques expenses were discontinued in favour of BACS - explicitly identifying payees on the bank statement. With electronic payments the payee is clearly listed on the bank statement. Invoices matching the amount and payee are kept as records. Debit card use was made where previously cash expenses were made.

**Madrasah contractor payments:**

Attendance / hours logs maintained for contractors.  
Dual check with attendance record & sign before paying invoice in cash.

**Donations**

The donations are steadily increasing as the number of people using the place of worship is increasing. Primary source of funding is the donations from worshippers on Friday Jumma services, Ramadan Terawih prayers as well as the 2 Eid prayers. There has been a push to collect donations via credit/ debit card terminals rather than cash. In 2020 card donations via card terminals totalled approx. £4k, in 2021 approx. £17k and in 2022 approx. £35k.

To improve cash donation transparency, the cash collected after the respective prayers is recorded and signed by a volunteer on a donation record in front of an Imam (charity employee).

The cash is then counted and recorded and signed by the Imam (charity employee) on the bank deposit slip. Hence, there are 2 separate documents, with signatures from separate persons matching the amount collected.

**Investment policy and objectives**

Investments are under the guidance of the trustees whose role is to ensure that the Association is best served by their decisions and actions. They sit in committee to agree on the actions best suited for both current and any potential future investments.

**Reserves policy**

The present level of reserves £689,253 (2021 - £645,800) includes capital assets, which are viewed as essential to the constitution of the Association. The fixed assets detailed in note seven of the accounts include items deemed designated and therefore are excluded from what is viewed as freely available reserves. Therefore, at 31 December 2022 there was a balance of £311,574 (31 December 2021 £265,397) of non-designated unrestricted reserves. This would be sufficient for the Association to continue for between thirty months to three years if further donations were unavailable. The committee expects that sufficient donations and memberships will be received to ensure the general expenses of running the Charity are met during the year ahead and to therefore maintain the current level of reserves. It is the responsibility of the trustees to manage and maintain adequate reserves to ensure the continued existence of the Association.

The trustees have previously discussed a matter which was raised regarding the funds originally donated for the purchase of the Mosque. It was agreed following guidance that the original donations were restricted in nature but the use of those funds were to achieve the Charities core objectives and they are therefore deemed designated general funds.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2022

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is an unincorporated organisation and trustees have a responsibility under the Association's constitution to manage and administer to the rules set out under the Charities Act 2011.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1054503

**Principal address**

The Secretary BWA  
282 London Road  
Camberley  
Surrey  
GU15 3JP

**Trustees**

Committee members and office bearers:

During this year there was a dispute regarding the election for trustees. The matter is being dealt with currently and in the interim period the High Court have appointed interim trustees:

Interim Trustees:

Mr Basit Larry Kukoii (Abdul Basit) and Enam Ali

Sadly Mr Enam Ali passed away on 17 July 2022

**Independent Examiner**

Mrs Anugrah Sharma FCA  
A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

Approved by order of the board of trustees on 11 October 2024 and signed on its behalf by:



Mr Basit Larry Kukoii

Independent Examiner's Report to the Trustees of  
THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

**Independent examiner's report to the trustees of THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION**

I report to the charity trustees on my examination of the accounts of THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION (the Trust) for the year ended 31 December 2022.

**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.

**Basis of Independent Examiner's Statement**

**Independent Examiner's Report to the Trustees of The Berkshire Hampshire Surrey Bengali Welfare Association.**

My examination was conducted in accordance with applicable regulations and guidance, which include a review of the charity's accounting records and a comparison of the accounts presented with those records. Whilst there is an inherent limitation in confirming the completeness of voluntary income due to the nature of charity donations, I have reviewed the systems and controls in place and am satisfied that they are adequate to provide reasonable assurance.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

" to keep accounting records in accordance with section 130 of the Charities Act 2011; and  
" to prepare accounts that accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met,

Independent Examiner's Report to the Trustees of  
THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

I confirm that no other matters have come to my attention that give 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 requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

**Anugrah Sharma**

Mrs Anugrah Sharma FCA

A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

11 October 2024

**THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	102,649	-	102,649	87,599
<b>Charitable activities</b>					
Charitable Activities	4	3,295	-	3,295	-
Madrasah School		22,736	-	22,736	18,607
Investment income	3	300	-	300	1
Other income		<u>507</u>	<u>-</u>	<u>507</u>	<u>12,440</u>
<b>Total</b>		<u>129,487</u>	<u>-</u>	<u>129,487</u>	<u>118,647</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities	5	64,178	-	64,178	60,505
Madrasah School		18,598	-	18,598	18,930
Other		<u>3,258</u>	<u>-</u>	<u>3,258</u>	<u>3,390</u>
<b>Total</b>		<u>86,034</u>	<u>-</u>	<u>86,034</u>	<u>82,825</u>
<b>NET INCOME</b>		43,453	-	43,453	35,822
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>645,800</u>	<u>-</u>	<u>645,800</u>	<u>609,978</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>689,253</u></u>	<u><u>-</u></u>	<u><u>689,253</u></u>	<u><u>645,800</u></u>

The notes form part of these financial statements

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Balance Sheet  
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	368,632	-	368,632	377,078
<b>CURRENT ASSETS</b>					
Debtors	10	1,393	-	1,393	2,343
Cash at bank and in hand		<u>327,484</u>	<u>-</u>	<u>327,484</u>	<u>266,870</u>
		328,877	-	328,877	269,213
<b>CREDITORS</b>					
Amounts falling due within one year	11	(8,256)	-	(8,256)	(491)
		<u>320,621</u>	<u>-</u>	<u>320,621</u>	<u>268,722</u>
<b>NET CURRENT ASSETS</b>					
		<u>320,621</u>	<u>-</u>	<u>320,621</u>	<u>268,722</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>689,253</u>	<u>-</u>	<u>689,253</u>	<u>645,800</u>
<b>NET ASSETS</b>		<u>689,253</u>	<u>-</u>	<u>689,253</u>	<u>645,800</u>
<b>FUNDS</b>	12				
Unrestricted funds				<u>689,253</u>	<u>645,800</u>
<b>TOTAL FUNDS</b>				<u>689,253</u>	<u>645,800</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2024 and were signed on its behalf by:



Mr Basit Larry Kukoiyii

The notes form part of these financial statements

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements  
for the Year Ended 31 December 2022

**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.

The financial statements of the charity, which is a public benefit entity under FRS102 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), Charities SORP FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of the financial statement requires trustees to make judgement, estimated and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenses during the year. However, the nature of estimations means that actual outcomes could differ from those estimates.

There were no significant judgement and accounting estimates included during the financial year.

**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 cost 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.

**Governance costs**

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulations and good practice. These costs include costs related to the independent examination, legal fees and apportionment of any overheads.

**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 are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds are funds set aside by the Trustees out of general reserves for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees will review the funds on an ongoing basis. At the conclusion of the purpose for the fund any excess remaining funds will be transferred back into general funds. If a shortfall arises the Trustees will consider whether any additional general funds should be transferred to designated funds. Any investment income, gains or losses are allocated to the appropriate fund.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost 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. Any investment income, gains or losses are allocated to the appropriate fund.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Donations	<u>102,649</u>	<u>-</u>	<u>102,649</u>	<u>87,599</u>

**3. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Bank Interest	<u>300</u>	<u>-</u>	<u>300</u>	<u>1</u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.12.22	31.12.21
	Activity	£	£
Fees received	Charitable Activities	3,295	-
Fees received	Madrasah School	<u>22,736</u>	<u>18,607</u>
		<u>26,031</u>	<u>18,607</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Charitable Activities	61,576	2,602	64,178
Madrasah School	<u>18,598</u>	<u>-</u>	<u>18,598</u>
	<u>80,174</u>	<u>2,602</u>	<u>82,776</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**7. STAFF COSTS**

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

	31.12.22	31.12.21
The average monthly number of employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	87,599	-	87,599
<b>Charitable activities</b>			
Madrasah School	18,607	-	18,607
Investment income	1	-	1
Other income	<u>12,440</u>	<u>-</u>	<u>12,440</u>
<b>Total</b>	<u>118,647</u>	<u>-</u>	<u>118,647</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	60,505	-	60,505
Madrasah School	18,930	-	18,930
Other	<u>3,390</u>	<u>-</u>	<u>3,390</u>
<b>Total</b>	<u>82,825</u>	<u>-</u>	<u>82,825</u>
<b>NET INCOME</b>	35,822	-	35,822
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>609,978</u>	<u>-</u>	<u>609,978</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>645,800</u></u>	<u><u>-</u></u>	<u><u>645,800</u></u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2022 and 31 December 2022	<u>473,666</u>	<u>100,938</u>	<u>46,486</u>	<u>621,090</u>
<b>DEPRECIATION</b>				
At 1 January 2022	104,082	95,725	44,205	244,012
Charge for year	<u>6,947</u>	<u>1,043</u>	<u>456</u>	<u>8,446</u>
At 31 December 2022	<u>111,029</u>	<u>96,768</u>	<u>44,661</u>	<u>252,458</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>362,637</u>	<u>4,170</u>	<u>1,825</u>	<u>368,632</u>
At 31 December 2021	<u>369,584</u>	<u>5,213</u>	<u>2,281</u>	<u>377,078</u>

Included in cost or valuation of land and buildings is freehold land of £300,000 (2021 - £300,000) which is not depreciated.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Prepayments	<u>1,393</u>	<u>2,343</u>

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

	31.12.22 £	31.12.21 £
Taxation and social security	-	70
Other creditors	<u>8,256</u>	<u>421</u>
	<u>8,256</u>	<u>491</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	265,397	46,177	311,574
Mosque	369,584	(6,947)	362,637
Madrasah School	<u>10,819</u>	<u>4,223</u>	<u>15,042</u>
	<u>645,800</u>	<u>43,453</u>	<u>689,253</u>
<b>TOTAL FUNDS</b>	<u>645,800</u>	<u>43,453</u>	<u>689,253</u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	106,666	(60,489)	46,177
Mosque	-	(6,947)	(6,947)
Madrasah School	<u>22,821</u>	<u>(18,598)</u>	<u>4,223</u>
	<u>129,487</u>	<u>(86,034)</u>	<u>43,453</u>
<b>TOTAL FUNDS</b>	<u>129,487</u>	<u>(86,034)</u>	<u>43,453</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	222,306	43,091	265,397
Mosque	376,531	(6,947)	369,584
Madrasah School	<u>11,141</u>	<u>(322)</u>	<u>10,819</u>
	<u>609,978</u>	<u>35,822</u>	<u>645,800</u>
<b>TOTAL FUNDS</b>	<u>609,978</u>	<u>35,822</u>	<u>645,800</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	100,039	(56,948)	43,091
Mosque	-	(6,947)	(6,947)
Madrasah School	<u>18,608</u>	<u>(18,930)</u>	<u>(322)</u>
	<u>118,647</u>	<u>(82,825)</u>	<u>35,822</u>
<b>TOTAL FUNDS</b>	<u>118,647</u>	<u>(82,825)</u>	<u>35,822</u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	222,306	89,268	311,574
Mosque	376,531	(13,894)	362,637
Madrasah School	<u>11,141</u>	<u>3,901</u>	<u>15,042</u>
	<u>609,978</u>	<u>79,275</u>	<u>689,253</u>
<b>TOTAL FUNDS</b>	<u>609,978</u>	<u>79,275</u>	<u>689,253</u>

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	206,705	(117,437)	89,268
Mosque	-	(13,894)	(13,894)
Madrasah School	<u>41,429</u>	<u>(37,528)</u>	<u>3,901</u>
	<u>248,134</u>	<u>(168,859)</u>	<u>79,275</u>
<b>TOTAL FUNDS</b>	<u>248,134</u>	<u>(168,859)</u>	<u>79,275</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	102,649	-	102,649	87,599
<b>Investment income</b>				
Bank Interest	300	-	300	1
<b>Charitable activities</b>				
Fees received	26,031	-	26,031	18,607
<b>Other income</b>				
Employment Allowance	507	-	507	1,889
HMRC JRS GRANT	-	-	-	10,551
	<u>507</u>	<u>-</u>	<u>507</u>	<u>12,440</u>
<b>Total incoming resources</b>	<b>129,487</b>	<b>-</b>	<b>129,487</b>	<b>118,647</b>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Wages	30,681	-	30,681	26,563
Premised overhead	2,937	-	2,937	3,621
Rates and water	2,016	-	2,016	2,215
Insurance	2,446	-	2,446	2,296
Light and heat	8,565	-	8,565	11,038
Sundries	245	-	245	771
Donations paid	2,351	-	2,351	3,723
Madrasah Schooling Expenses	22,943	-	22,943	18,930
Freehold property	6,947	-	6,947	6,947
Improvements to property	1,043	-	1,043	1,304
	<u>80,174</u>	<u>-</u>	<u>80,174</u>	<u>77,408</u>
<b>Other</b>				
Telephone	882	-	882	1,223
Bank charges	1,920	-	1,920	1,597
Fixtures and fittings	456	-	456	570
	<u>3,258</u>	<u>-</u>	<u>3,258</u>	<u>3,390</u>

This page does not form part of the statutory financial statements

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>Support costs</b>				
<b>Governance costs</b>				
Auditors' remuneration for non audit work	<u>2,602</u>	<u>-</u>	<u>2,602</u>	<u>2,027</u>
Total resources expended	<u>86,034</u>	<u>-</u>	<u>86,034</u>	<u>82,825</u>
<b>Net income</b>	<u>43,453</u>	<u>-</u>	<u>43,453</u>	<u>35,822</u>

This page does not form part of the statutory financial statements

**THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION**

England & Wales - Charity number 1054503

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# Accounts

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**REGISTERED CHARITY NUMBER: 1054503**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021

for

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Contents of the Financial Statements  
for the Year Ended 31 December 2021

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THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2021

The trustees present their report and the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) (effective 1 January 2015) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with Financial Reporting Standard.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Association was formally established when its constitution was approved and signed on 7 March 1996, although fund-raising had commenced prior to that date. The Association was registered by the Charity Commission on 11 April 1996.

The aims and objectives of the Association as outlined in the constitution are:

- " to advance the Islamic faith in accordance with the teaching of the Holy Quran and Hadith;
- " to advance the education of Bengali children by the provision of mother tongue classes and English classes;
- " to provide facilities for recreation or other leisure time occupation for members of the public in the interests of social welfare and with the object of improving the conditions of life of those members of the public for whom the facilities are intended;
- " to promote such other charitable purposes as the Executive Committee may from time to time determine.

Membership of the Association is open to all Bangladeshi or Bengali origin British nationals living within fifteen miles of Farnborough town.

### **Public benefit**

The trustees have given consideration to how the Charity considers it benefits the public as defined by the Charities Act 2006 and having due regard to the guidance published by the Charity Commission. It achieves this amongst other ways by

- " Holding the five obligatory daily prayers in congregation every day.
- " Providing adult education classes in Arabic.
- " Providing Islamic study classes for children.
- " Offering local schools access to and tours of the Islamic Centre as part of their religious studies.
- " Funeral prayers in congregation.
- " Marriage ceremonies.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2021

## **ACHIEVEMENT AND PERFORMANCE**

### **Review of 2021**

We have tried our best to serve the whole community throughout the year. Our primary service was providing five time daily prayer services and Friday prayers for approximately 600 community members on a weekly basis. We also published a new prayer timetable and Ramadan timetable for our service users.

Maintenance work is regularly carried out to keep the centre usable and in good order. We have undertaken various tasks to make our centre more appealing including new carpets and renovating the toilets. We introduced a new fire alarm system has been installed in the portable building too.

" We had a Mosque open day and Islamic exhibition to build a better relationship with the wider community. To improve multi faith relations in the local community, we are working with Surrey Heath Council multi faith forum.

In relation to community and social welfare events, we have held various successful Sports, religious and social, fostering events. This includes school and scout visits from the local area. We have continued to successfully run the Arabic learning centre. We have served food for 100 people during the whole month of Ramadan and we provide food for our local homeless people. We have raised funds from teravee prayer in Ramadan. Once a week the charity also runs an adult education class (Basic).

Throughout the year we hold fundraising every week to sustain the funds which keeps our charity going and also for other charitable purposes. Additionally, we are always aware of our charities aim and objectives and always keep trying to improve our overall services. We are also continuously thinking of ways to diversify and contribute to the wider community to strengthen relations to build a multi-cultural and multi-faith society. The charity remains alert to any kind of risk and extremism etc. and makes every effort to ensure the charity's funds are kept safe and used wisely.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The principal source of funds are the donations from individuals. A small percentage of annual income also arises from membership of the Charity.

### **Investment policy and objectives**

Investments are under the guidance of the trustees whose role is to ensure that the Association is best served by their decisions and actions. They sit in committee to agree on the actions best suited for both current and any potential future investments.

### **Reserves policy**

The present level of reserves £643,967 (2020 - £609,978) includes capital assets, which are viewed as essential to the constitution of the Association. The fixed assets detailed in note seven of the accounts include items deemed designated and therefore are excluded from what is viewed as freely available reserves. Therefore, at 31 December 2021 there was a balance of £263,564 (31 December 2020 £222,306) of non-designated unrestricted reserves. This would be sufficient for the Association to continue for between thirty months to three years if further donations were unavailable. The committee expects that sufficient donations and memberships will be received to ensure the general expenses of running the Charity are met during the year ahead and to therefore maintain the current level of reserves. It is the responsibility of the trustees to manage and maintain adequate reserves to ensure the continued existence of the Association.

The trustees have previously discussed a matter which was raised regarding the funds originally donated for the purchase of the Mosque. It was agreed following guidance that the original donations were restricted in nature but the use of those funds were to achieve the Charities core objectives and they are therefore deemed designated general funds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is an unincorporated organisation and trustees have a responsibility under the Association's constitution to manage and administer to the rules set out under the Charities Act 2011.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1054503

**Principal address**

The Secretary BWA  
282 London Road  
Camberley  
Surrey  
GU15 3JP

**Trustees**

Committee members and office bearers:

During this year there was a dispute regarding the election for trustees. The matter is being dealt with currently and in the interim period the High Court have appointed interim trustees:

Interim Trustees:

Mr Basit Larry Kukoiyii (Abdul Basit) and Enam Ali

Sadly Mr Enam Ali passed away on 17 July 2022

**Independent Examiner**

Mrs Anugrah Sharma FCA  
A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

Approved by order of the board of trustees on 11 October 2024 and signed on its behalf by:



Mr Basit Larry Kukoiyii

Independent Examiner's Report to the Trustees of  
THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

**Independent examiner's report to the trustees of THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION**

I report to the charity trustees on my examination of the accounts of THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION (the Trust) for the year ended 31 December 2021.

**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 - matters of concern identified**

I have completed my examination.

**Basis of Independent Examiner's Statement**

**Independent Examiner's Report to the Trustees of The Berkshire Hampshire Surrey Bengali Welfare Association.**

My examination was conducted in accordance with applicable regulations and guidance, which include a review of the charity's accounting records and a comparison of the accounts presented with those records. Due to a dispute regarding the election of trustees and the subsequent appointment of interim trustees by the court, I was unable to obtain complete access to all records and evidence concerning internal controls, income, expenses, and assets of the charity.

**Independent Examiner's Qualified Statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- " to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- " to prepare accounts that accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, **except for the limitations noted below.**

Limitation and Qualification: Due to the dispute regarding the election of trustees and the subsequent appointment of interim trustees, I was unable to obtain full access to all the records, leading to uncertainty regarding the completeness of income, expenses, and assets. Therefore, while I have not identified specific errors, I am unable to provide full assurance on the accuracy and completeness of these accounts.

Independent Examiner's Report to the Trustees of  
THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

I confirm that no other matters have come to my attention that give 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 requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

*Anugrah Sharma*

Mrs Anugrah Sharma FCA

A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

11 October 2024

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Statement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	87,599	-	87,599	45,193
<b>Charitable activities</b>					
Madrasah School	4	18,607	-	18,607	15,235
Investment income	3	1	-	1	-
Other income		<u>12,440</u>	<u>-</u>	<u>12,440</u>	<u>9,693</u>
<b>Total</b>		<u>118,647</u>	<u>-</u>	<u>118,647</u>	<u>70,121</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities	5	60,505	-	60,505	63,008
Madrasah School		18,930	-	18,930	8,507
Other		<u>3,390</u>	<u>-</u>	<u>3,390</u>	<u>3,907</u>
<b>Total</b>		<u>82,825</u>	<u>-</u>	<u>82,825</u>	<u>75,422</u>
<b>NET INCOME/(EXPENDITURE)</b>		35,822	-	35,822	(5,301)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		609,978	-	609,978	615,279
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>645,800</u>	<u>-</u>	<u>645,800</u>	<u>609,978</u>

The notes form part of these financial statements

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Balance Sheet  
31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	377,078	-	377,078	385,899
<b>CURRENT ASSETS</b>					
Debtors	10	2,343	-	2,343	1,222
Cash at bank and in hand		<u>266,870</u>	<u>-</u>	<u>266,870</u>	<u>231,602</u>
		269,213	-	269,213	232,824
<b>CREDITORS</b>					
Amounts falling due within one year	11	(491)	-	(491)	(8,745)
		<u>268,722</u>	<u>-</u>	<u>268,722</u>	<u>224,079</u>
<b>NET CURRENT ASSETS</b>					
		<u>268,722</u>	<u>-</u>	<u>268,722</u>	<u>224,079</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>645,800</u>	<u>-</u>	<u>645,800</u>	<u>609,978</u>
<b>NET ASSETS</b>					
		<u>645,800</u>	<u>-</u>	<u>645,800</u>	<u>609,978</u>
<b>FUNDS</b>					
Unrestricted funds	12			<u>645,800</u>	<u>609,978</u>
<b>TOTAL FUNDS</b>					
				<u>645,800</u>	<u>609,978</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2024 and were signed on its behalf by:



Mr Basit Larry Kukoiiyi

The notes form part of these financial statements

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements  
for the Year Ended 31 December 2021

**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.

The financial statements of the charity, which is a public benefit entity under FRS102 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), Charities SORP FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of the financial statement requires trustees to make judgement, estimated and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenses during the year. However, the nature of estimations means that actual outcomes could differ from those estimates.

There were no significant judgement and accounting estimates included during the financial year.

**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 cost 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.

**Governance costs**

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulations and good practice. These costs include costs related to the independent examination, legal fees and apportionment of any overheads.

**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 are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds are funds set aside by the Trustees out of general reserves for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees will review the funds on an ongoing basis. At the conclusion of the purpose for the fund any excess remaining funds will be transferred back into general funds. If a shortfall arises the Trustees will consider whether any additional general funds should be transferred to designated funds. Any investment income, gains or losses are allocated to the appropriate fund.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost 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. Any investment income, gains or losses are allocated to the appropriate fund.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Donations	<u>87,599</u>	<u>-</u>	<u>87,599</u>	<u>45,193</u>

**3. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Bank Interest	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.12.21	31.12.20
	Activity	£	£
Fees received	Madrasah School	<u>18,607</u>	<u>15,235</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Charitable Activities	58,478	2,027	60,505
Madrasah School	<u>18,930</u>	-	<u>18,930</u>
	<u>77,408</u>	<u>2,027</u>	<u>79,435</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**7. STAFF COSTS**

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

	31.12.21	31.12.20
The average monthly number of employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	45,193	-	45,193
<b>Charitable activities</b>			
Madrasah School	15,235	-	15,235
Other income	<u>9,693</u>	-	<u>9,693</u>
<b>Total</b>	<u>70,121</u>	-	<u>70,121</u>

**EXPENDITURE ON**

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Charitable Activities	63,008	-	63,008
Madrasah School	8,507	-	8,507
Other	<u>3,907</u>	<u>-</u>	<u>3,907</u>
<b>Total</b>	<u>75,422</u>	<u>-</u>	<u>75,422</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,301)	-	(5,301)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>615,279</u>	<u>-</u>	<u>615,279</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>609,978</u>	<u>-</u>	<u>609,978</u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2021 and 31 December 2021	<u>473,666</u>	<u>100,938</u>	<u>46,486</u>	<u>621,090</u>
<b>DEPRECIATION</b>				
At 1 January 2021	97,135	94,421	43,635	235,191
Charge for year	<u>6,947</u>	<u>1,304</u>	<u>570</u>	<u>8,821</u>
At 31 December 2021	<u>104,082</u>	<u>95,725</u>	<u>44,205</u>	<u>244,012</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>369,584</u>	<u>5,213</u>	<u>2,281</u>	<u>377,078</u>
At 31 December 2020	<u>376,531</u>	<u>6,517</u>	<u>2,851</u>	<u>385,899</u>

Included in cost or valuation of land and buildings is freehold land of £300,000 (2020 - £300,000) which is not depreciated.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.21	31.12.20
	£	£
Prepayments	<u>2,343</u>	<u>1,222</u>

<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.21	31.12.20
	£	£
Taxation and social security	70	67
Other creditors	<u>421</u>	<u>8,678</u>
	<u>491</u>	<u>8,745</u>

<b>12. MOVEMENT IN FUNDS</b>		Net movement in funds	At
	At 1.1.21		31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	222,306	43,091	265,397
Mosque	376,531	(6,947)	369,584
Madrasah School	<u>11,141</u>	<u>(322)</u>	<u>10,819</u>
	<u>609,978</u>	<u>35,822</u>	<u>645,800</u>
<b>TOTAL FUNDS</b>	<u>609,978</u>	<u>35,822</u>	<u>645,800</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	100,039	(56,948)	43,091
Mosque	-	(6,947)	(6,947)
Madrasah School	<u>18,608</u>	<u>(18,930)</u>	<u>(322)</u>
	<u>118,647</u>	<u>(82,825)</u>	<u>35,822</u>
<b>TOTAL FUNDS</b>	<u>118,647</u>	<u>(82,825)</u>	<u>35,822</u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	226,125	(5,082)	1,263	222,306
Mosque	383,478	(6,947)	-	376,531
Madrasah School	<u>5,676</u>	<u>6,728</u>	<u>(1,263)</u>	<u>11,141</u>
	<u>615,279</u>	<u>(5,301)</u>	<u>-</u>	<u>609,978</u>
<b>TOTAL FUNDS</b>	<u>615,279</u>	<u>(5,301)</u>	<u>-</u>	<u>609,978</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	54,886	(59,968)	(5,082)
Mosque	-	(6,947)	(6,947)
Madrasah School	<u>15,235</u>	<u>(8,507)</u>	<u>6,728</u>
	<u>70,121</u>	<u>(75,422)</u>	<u>(5,301)</u>
<b>TOTAL FUNDS</b>	<u>70,121</u>	<u>(75,422)</u>	<u>(5,301)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	226,125	38,009	1,263	265,397
Mosque	383,478	(13,894)	-	369,584
Madrasah School	<u>5,676</u>	<u>6,406</u>	<u>(1,263)</u>	<u>10,819</u>
	<u>615,279</u>	<u>30,521</u>	<u>-</u>	<u>645,800</u>
<b>TOTAL FUNDS</b>	<u>615,279</u>	<u>30,521</u>	<u>-</u>	<u>645,800</u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**12. 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	154,925	(116,916)	38,009
Mosque	-	(13,894)	(13,894)
Madrasah School	<u>33,843</u>	<u>(27,437)</u>	<u>6,406</u>
	<u>188,768</u>	<u>(158,247)</u>	<u>30,521</u>
<b>TOTAL FUNDS</b>	<u>188,768</u>	<u>(158,247)</u>	<u>30,521</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	87,599	-	87,599	45,193
<b>Investment income</b>				
Bank Interest	1	-	1	-
<b>Charitable activities</b>				
Fees received	18,607	-	18,607	15,235
<b>Other income</b>				
Employment Allowance	1,889	-	1,889	1,635
HMRC JRS GRANT	<u>10,551</u>	<u>-</u>	<u>10,551</u>	<u>8,058</u>
	<u>12,440</u>	<u>-</u>	<u>12,440</u>	<u>9,693</u>
<b>Total incoming resources</b>	118,647	-	118,647	70,121
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Wages	26,563	-	26,563	25,403
Premised overhead	3,621	-	3,621	12,995
Rates and water	2,215	-	2,215	4,022
Insurance	2,296	-	2,296	2,227
Light and heat	11,038	-	11,038	7,922
Sundries	771	-	771	-
Donations paid	3,723	-	3,723	1,330
Madrasah Schooling Expenses	18,930	-	18,930	8,520
Freehold property	6,947	-	6,947	6,947
Improvements to property	<u>1,304</u>	<u>-</u>	<u>1,304</u>	<u>1,629</u>
	77,408	-	77,408	70,995
<b>Other</b>				
Telephone	1,223	-	1,223	720
Bank charges	1,597	-	1,597	1,194
Fixtures and fittings	<u>570</u>	<u>-</u>	<u>570</u>	<u>713</u>
	3,390	-	3,390	2,627

This page does not form part of the statutory financial statements

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>Support costs</b>				
<b>Governance costs</b>				
Auditors' remuneration for non audit work	<u>2,027</u>	<u>-</u>	<u>2,027</u>	<u>1,800</u>
Total resources expended	<u>82,825</u>	<u>-</u>	<u>82,825</u>	<u>75,422</u>
<b>Net (expenditure)/income</b>	<u><u>35,822</u></u>	<u><u>-</u></u>	<u><u>35,822</u></u>	<u><u>(5,301)</u></u>

This page does not form part of the statutory financial statements

**THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION**

England & Wales - Charity number 1054503

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# Accounts

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**REGISTERED CHARITY NUMBER: 1054503**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020

for

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Contents of the Financial Statements  
for the Year Ended 31 December 2020

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THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2020

The trustees present their report and the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) (effective 1 January 2015) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with Financial Reporting Standard.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Association was formally established when its constitution was approved and signed on 7 March 1996, although fund-raising had commenced prior to that date. The Association was registered by the Charity Commission on 11 April 1996.

The aims and objectives of the Association as outlined in the constitution are:

- " to advance the Islamic faith in accordance with the teaching of the Holy Quran and Hadith;
- " to advance the education of Bengali children by the provision of mother tongue classes and English classes;
- " to provide facilities for recreation or other leisure time occupation for members of the public in the interests of social welfare and with the object of improving the conditions of life of those members of the public for whom the facilities are intended;
- " to promote such other charitable purposes as the Executive Committee may from time to time determine.

Membership of the Association is open to all Bangladeshi or Bengali origin British nationals living within fifteen miles of Farnborough town.

**Public benefit**

The trustees have given consideration to how the Charity considers it benefits the public as defined by the Charities Act 2006 and having due regard to the guidance published by the Charity Commission. It achieves this amongst other ways by

- " Holding the five obligatory daily prayers in congregation every day.
- " Providing adult education classes in Arabic.
- " Providing Islamic study classes for children.
- " Offering local schools access to and tours of the Islamic Centre as part of their religious studies.
- " Funeral prayers in congregation.
- " Marriage ceremonies.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2020

**ACHIEVEMENT AND PERFORMANCE**

**Review of 2020**

We have tried our best to serve the whole community throughout the year. Our primary service was providing five time daily prayer services and Friday prayers for approximately 600 community members on a weekly basis. We also published a new prayer timetable and Ramadan timetable for our service users.

Maintenance work is regularly carried out to keep the centre usable and in good order. We have undertaken various tasks to make our centre more appealing including new carpets and renovating the toilets. We introduced a new fire alarm system has been installed in the portable building too.

" We had a Mosque open day and Islamic exhibition to build a better relationship with the wider community. To improve multi faith relations in the local community, we are working with Surrey Heath Council multi faith forum.

In relation to community and social welfare events, we have held various successful Sports, religious and social, fostering events. This includes school and scout visits from the local area. We have continued to successfully run the Arabic learning centre. We have served food for 100 people during the whole month of Ramadan and we provide food for our local homeless people. We have raised funds from teravee prayer in Ramadan. Once a week the charity also runs an adult education class (Basic).

Throughout the year we hold fundraising every week to sustain the funds which keeps our charity going and also for other charitable purposes. Additionally, we are always aware of our charities aim and objectives and always keep trying to improve our overall services. We are also continuously thinking of ways to diversify and contribute to the wider community to strengthen relations to build a multi-cultural and multi-faith society. The charity remains alert to any kind of risk and extremism etc. and makes every effort to ensure the charity's funds are kept safe and used wisely.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal source of funds are the donations from individuals. A small percentage of annual income also arises from membership of the Charity.

**Investment policy and objectives**

Investments are under the guidance of the trustees whose role is to ensure that the Association is best served by their decisions and actions. They sit in committee to agree on the actions best suited for both current and any potential future investments.

**Reserves policy**

The present level of reserves £609,978 (2019 - £615,279) includes capital assets, which are viewed as essential to the constitution of the Association. The fixed assets detailed in note seven of the accounts include items deemed designated and therefore are excluded from what is viewed as freely available reserves. Therefore, at 31 December 2020 there was a balance of £222,306 (31 December 2019 £226,125) of non-designated unrestricted reserves. This would be sufficient for the Association to continue for between thirty months to three years if further donations were unavailable. The committee expects that sufficient donations and memberships will be received to ensure the general expenses of running the Charity are met during the year ahead and to therefore maintain the current level of reserves. It is the responsibility of the trustees to manage and maintain adequate reserves to ensure the continued existence of the Association.

The trustees have previously discussed a matter which was raised regarding the funds originally donated for the purchase of the Mosque. It was agreed following guidance that the original donations were restricted in nature but the use of those funds were to achieve the Charities core objectives and they are therefore deemed designated general funds.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is an unincorporated organisation and trustees have a responsibility under the Association's constitution to manage and administer to the rules set out under the Charities Act 2011.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Report of the Trustees  
for the Year Ended 31 December 2020

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1054503

**Principal address**

The Secretary BWA  
282 London Road  
Camberley  
Surrey  
GU15 3JP

**Trustees**

Committee members and office bearers:

During this year there was a dispute regarding the election for trustees. The matter is being dealt with currently and in the interim period the High Court have appointed interim trustees:

Interim Trustees:

Mr Basit Larry Kukoiyii (Abdul Basit) and Enam Ali

Sadly Mr Enam Ali passed away on 17 July 2022

**Independent Examiner**

Mrs Anugrah Sharma FCA  
A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

Approved by order of the board of trustees on 11 October 2024 and signed on its behalf by:



Mr Basit Larry Kukoiyii

Independent Examiner's Report to the Trustees of  
THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

**Independent examiner's report to the trustees of THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION**

I report to the charity trustees on my examination of the accounts of THE BERKSHIRE HAMPSHIRE SURREY BENGALI WELFARE ASSOCIATION (the Trust) for the year ended 31 December 2020.

**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 - matters of concern identified**

I have completed my examination.

**Basis of Independent Examiner's Statement**

**Independent Examiner's Report to the Trustees of The Berkshire Hampshire Surrey Bengali Welfare Association.**

My examination was conducted in accordance with applicable regulations and guidance, which include a review of the charity's accounting records and a comparison of the accounts presented with those records. Due to a dispute regarding the election of trustees and the subsequent appointment of interim trustees by the court, I was unable to obtain complete access to all records and evidence concerning internal controls, income, expenses, and assets of the charity.

**Independent Examiner's Qualified Statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

- " to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- " to prepare accounts that accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met, except for the limitations noted below.

Limitation and Qualification: Due to the dispute regarding the election of trustees and the subsequent appointment of interim trustees, I was unable to obtain full access to all the records, leading to uncertainty regarding the completeness of income, expenses, and assets. Therefore, while I have not identified specific errors, I am unable to provide full assurance on the accuracy and completeness of these accounts.

Independent Examiner's Report to the Trustees of  
THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

I confirm that no other matters have come to my attention that give 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 requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

*Anugrah Sharma*

Mrs Anugrah Sharma FCA

A & N (Haslemere) Limited  
Aruna House  
2 Kings Road  
Haslemere  
Surrey  
GU27 2QA

11 October 2024

**THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION**

**Statement of Financial Activities  
for the Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	45,193	-	45,193	87,622
<b>Charitable activities</b>					
Madrasah School	4	15,235	-	15,235	16,276
Investment income	3	-	-	-	496
Other income		<u>9,693</u>	<u>-</u>	<u>9,693</u>	<u>786</u>
<b>Total</b>		<u>70,121</u>	<u>-</u>	<u>70,121</u>	<u>105,180</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities	5	63,008	-	63,008	71,423
Madrasah School		8,507	-	8,507	16,165
Other		<u>3,907</u>	<u>-</u>	<u>3,907</u>	<u>2,359</u>
<b>Total</b>		<u>75,422</u>	<u>-</u>	<u>75,422</u>	<u>89,947</u>
<b>NET INCOME/(EXPENDITURE)</b>		(5,301)	-	(5,301)	15,233
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		615,279	-	615,279	600,046
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>609,978</u>	<u>-</u>	<u>609,978</u>	<u>615,279</u>

The notes form part of these financial statements

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Balance Sheet  
31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	385,899	-	385,899	395,188
<b>CURRENT ASSETS</b>					
Debtors	10	1,222	-	1,222	1,593
Cash at bank and in hand		<u>231,602</u>	<u>-</u>	<u>231,602</u>	<u>223,479</u>
		232,824	-	232,824	225,072
<b>CREDITORS</b>					
Amounts falling due within one year	11	(8,745)	-	(8,745)	(4,981)
		<u>224,079</u>	<u>-</u>	<u>224,079</u>	<u>220,091</u>
<b>NET CURRENT ASSETS</b>					
		<u>224,079</u>	<u>-</u>	<u>224,079</u>	<u>220,091</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		609,978	-	609,978	615,279
<b>NET ASSETS</b>		<u>609,978</u>	<u>-</u>	<u>609,978</u>	<u>615,279</u>
<b>FUNDS</b>	12				
Unrestricted funds				<u>609,978</u>	<u>615,279</u>
<b>TOTAL FUNDS</b>				<u>609,978</u>	<u>615,279</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2024 and were signed on its behalf by:



Mr Basit Larry Kukoiiy

The notes form part of these financial statements

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements  
for the Year Ended 31 December 2020

**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.

The financial statements of the charity, which is a public benefit entity under FRS102 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), Charities SORP FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of the financial statement requires trustees to make judgement, estimated and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenses during the year. However, the nature of estimations means that actual outcomes could differ from those estimates.

There were no significant judgement and accounting estimates included during the financial year.

**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 cost 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.

**Governance costs**

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulations and good practice. These costs include costs related to the independent examination, legal fees and apportionment of any overheads.

**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 are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Designated funds are funds set aside by the Trustees out of general reserves for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees will review the funds on an ongoing basis. At the conclusion of the purpose for the fund any excess remaining funds will be transferred back into general funds. If a shortfall arises the Trustees will consider whether any additional general funds should be transferred to designated funds. Any investment income, gains or losses are allocated to the appropriate fund.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost 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. Any investment income, gains or losses are allocated to the appropriate fund.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Donations	45,193	-	45,193	84,622
Fun day collection	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
	<u>45,193</u>	<u>-</u>	<u>45,193</u>	<u>87,622</u>

**3. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Bank Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>496</u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.12.20	31.12.19
	Activity	£	£
Fees received	Madrasah School	<u>15,235</u>	<u>16,276</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Charitable Activities	62,488	520	63,008
Madrasah School	<u>8,507</u>	-	<u>8,507</u>
	<u>70,995</u>	<u>520</u>	<u>71,515</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**7. STAFF COSTS**

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

	31.12.20	31.12.19
The average monthly number of employees	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	87,622	-	87,622
<b>Charitable activities</b>			
Madrasah School	16,276	-	16,276
Investment income	496	-	496
Other income	<u>786</u>	-	<u>786</u>
<b>Total</b>	<u>105,180</u>	-	<u>105,180</u>

**EXPENDITURE ON**

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Charitable Activities	71,401	22	71,423
Madrasah School	16,165	-	16,165
Other	<u>2,359</u>	<u>-</u>	<u>2,359</u>
<b>Total</b>	<u>89,925</u>	<u>22</u>	<u>89,947</u>
<b>NET INCOME/(EXPENDITURE)</b>	15,255	(22)	15,233
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>600,024</u>	<u>22</u>	<u>600,046</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>615,279</u>	<u>-</u>	<u>615,279</u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2020 and 31 December 2020	<u>473,666</u>	<u>100,938</u>	<u>46,486</u>	<u>621,090</u>
<b>DEPRECIATION</b>				
At 1 January 2020	90,188	92,792	42,922	225,902
Charge for year	<u>6,947</u>	<u>1,629</u>	<u>713</u>	<u>9,289</u>
At 31 December 2020	<u>97,135</u>	<u>94,421</u>	<u>43,635</u>	<u>235,191</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<u>376,531</u>	<u>6,517</u>	<u>2,851</u>	<u>385,899</u>
At 31 December 2019	<u>383,478</u>	<u>8,146</u>	<u>3,564</u>	<u>395,188</u>

Included in cost or valuation of land and buildings is freehold land of £300,000 (2019 - £300,000) which is not depreciated.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.20	31.12.19
	£	£
Prepayments	<u>1,222</u>	<u>1,593</u>

<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.20	31.12.19
	£	£
Taxation and social security	67	432
Other creditors	<u>8,678</u>	<u>4,549</u>
	<u>8,745</u>	<u>4,981</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	226,125	(5,082)	1,263	222,306
Mosque	383,478	(6,947)	-	376,531
Madrasah School	<u>5,676</u>	<u>6,728</u>	<u>(1,263)</u>	<u>11,141</u>
	<u>615,279</u>	<u>(5,301)</u>	-	<u>609,978</u>
<b>TOTAL FUNDS</b>	<u>615,279</u>	<u>(5,301)</u>	-	<u>609,978</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	54,886	(59,968)	(5,082)
Mosque	-	(6,947)	(6,947)
Madrasah School	<u>15,235</u>	<u>(8,507)</u>	<u>6,728</u>
	<u>70,121</u>	<u>(75,422)</u>	<u>(5,301)</u>
<b>TOTAL FUNDS</b>	<u>70,121</u>	<u>(75,422)</u>	<u>(5,301)</u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	204,034	22,091	226,125
Mosque	390,425	(6,947)	383,478
Madrasah School	<u>5,565</u>	<u>111</u>	<u>5,676</u>
	600,024	15,255	615,279
<b>Restricted funds</b>			
Rohingya Donation	22	(22)	-
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>600,046</u>	<u>15,233</u>	<u>615,279</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	86,723	(64,632)	22,091
Mosque	-	(6,947)	(6,947)
Madrasah School	<u>18,457</u>	<u>(18,346)</u>	<u>111</u>
	105,180	(89,925)	15,255
<b>Restricted funds</b>			
Rohingya Donation	-	(22)	(22)
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>105,180</u>	<u>(89,947)</u>	<u>15,233</u>

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	204,034	17,009	1,263	222,306
Mosque	390,425	(13,894)	-	376,531
Madrasah School	<u>5,565</u>	<u>6,839</u>	<u>(1,263)</u>	<u>11,141</u>
	600,024	9,954	-	609,978
<b>Restricted funds</b>				
Rohingya Donation	22	(22)	-	-
	<u>        </u>	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>600,046</u>	<u>9,932</u>	<u>-</u>	<u>609,978</u>

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	141,609	(124,600)	17,009
Mosque	-	(13,894)	(13,894)
Madrasah School	<u>33,692</u>	<u>(26,853)</u>	<u>6,839</u>
	175,301	(165,347)	9,954
<b>Restricted funds</b>			
Rohingya Donation	-	(22)	(22)
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>175,301</u>	<u>(165,369)</u>	<u>9,932</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	45,193	-	45,193	84,622
Fun day collection	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>
	45,193	-	45,193	87,622
<b>Investment income</b>				
Bank Interest	-	-	-	496
<b>Charitable activities</b>				
Fees received	15,235	-	15,235	16,276
<b>Other income</b>				
Employment Allowance	1,635	-	1,635	786
HMRC JRS GRANT	<u>8,058</u>	<u>-</u>	<u>8,058</u>	<u>-</u>
	<u>9,693</u>	<u>-</u>	<u>9,693</u>	<u>786</u>
<b>Total incoming resources</b>	70,121	-	70,121	105,180
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Wages	25,403	-	25,403	23,594
Premised overhead	12,995	-	12,995	4,831
Rates and water	4,022	-	4,022	4,176
Insurance	2,227	-	2,227	2,339
Light and heat	7,922	-	7,922	8,496
Sundries	-	-	-	2,404
Donations paid	1,330	-	1,330	4,719
Madrasah Schooling Expenses	8,520	-	8,520	16,165
Freehold property	6,947	-	6,947	6,947
Improvements to property	<u>1,629</u>	<u>-</u>	<u>1,629</u>	<u>2,036</u>
	70,995	-	70,995	75,707
<b>Other</b>				
Telephone	720	-	720	785
Bank charges	1,194	-	1,194	683
Carried forward	1,914	-	1,914	1,468

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THE BERKSHIRE HAMPSHIRE SURREY BENGALI  
WELFARE ASSOCIATION

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>Other</b>				
Brought forward	1,914	-	1,914	1,468
Fixtures and fittings	<u>713</u>	<u>-</u>	<u>713</u>	<u>891</u>
	2,627	-	2,627	2,359
<b>Support costs</b>				
<b>Governance costs</b>				
Auditors' remuneration for non audit work	<u>1,800</u>	<u>-</u>	<u>1,800</u>	<u>11,881</u>
Total resources expended	<u>75,422</u>	<u>-</u>	<u>75,422</u>	<u>89,947</u>
<b>Net income</b>	<u><u>(5,301)</u></u>	<u><u>-</u></u>	<u><u>(5,301)</u></u>	<u><u>15,233</u></u>

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