

**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

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5 to 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

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 Bangladeshi 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**

		Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	102,649	-	102,649	87,599
<b>Charitable activities</b>	4				
Charitable Activities		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>	5				
Charitable Activities		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>689,253</u>	<u>-</u>	<u>689,253</u>	<u>645,800</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>-</u>	<u>-</u>	<u>-</u>	<u>-</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 Kukoii

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>645,800</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 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>	129,487	-	129,487	118,647
<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	<u>1,043</u>	<u>-</u>	<u>1,043</u>	<u>1,304</u>
	80,174	-	80,174	77,408
<b>Other</b>				
Telephone	882	-	882	1,223
Bank charges	1,920	-	1,920	1,597
Fixtures and fittings	<u>456</u>	<u>-</u>	<u>456</u>	<u>570</u>
	3,258	-	3,258	3,390

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