

WESTMINSTER BANGLADESHI WELFARE TRUST (WBWT)

England & Wales · Charity number 1119371

Details

Other names	WESTMINSTER MUSLIM AND BANGLADESHI ASSOCIATION, WESTMINSTER MUSLIM WELFARE TRUST (WMWT)
Status	Registered
Legal form	Other
Registered	2007-05-24
Register	View on the Charity Commission register

Contact

Address 5A Dryburgh House (Dryburgh Hall)
Abbots Manor
Alderney Street
London
SW1V 4ET

Phone 02078281528

Email info@wbwt.org.uk

Website <http://www.wbwt.org.uk>

Activities

Objects: 1.TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF WESTMINSTER AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.2.TO ADVANCE THE EDUCATION AND TRAINING OF THE INHABITANTS OF WESTMINSTER AND SURROUNDING AREAS IN HEALTH, LITERACY & NUMERACY AND ENGLISH LANGUAGE.3.TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY.4.TO ADVANCE FAITH AND SOCIAL COHESION IN SOUTH WESTMINSTER AND ITS SURROUNDING AREAS FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, INTERFAITH EVENTS

Activities: Languages Classes for ChildrenWomen Development SessionsMaths, Science & English Homework ClubInformation Surgeries EventsCommunity TripHealth Awareness Sessions Prayers

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People

Geography

- **Area of benefit:** WESTMINSTER
- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£178,041	£126,866	-	-
2024-03-31	£152,822	£83,195	-	-
2023-03-31	£90,980	£68,868	-	-
2022-03-31	£59,476	£44,959	-	-
2021-03-31	£54,483	£48,515	-	-

Trustees

Name	Role	Appointed
Rezaul Islam Chowdhury	Chair	2017-03-15
ASLAM KHAN		2018-08-30
MR S MIAH		
MR SHAHJAHAN		
Riyaz Marikar		2016-04-02
Shebul Ahmed		2017-03-15
Tipu Sultan		2024-11-22

WESTMINSTER BANGLADESHI WELFARE TRUST (WBWT)

England & Wales - Charity number 1119371

Accounts

Westminster Bangladeshi Welfare Trust (WBWT)
Registered Charity No: 1119371
Report of the Trustees year ended 31st March 2025

The Trustees submit their finance and report for the year ended 31st March 2025. Westminster Bangladeshi Westminster Welfare Trust (WBWT) was established on 15th May 2000 as a charity and its name has been in the charity commission's Central register in May 2007. The 'Board of Trustees' are elected by the membership of the Charity and appointed for a term of five years at the Annual General Meeting.

Name of the Charity Trustees who manage the Charity (Board of Trustees)

Trustees Name
Rezaul Islam Chowdhury
Aslam Khan
Shaista Miah
Riyaz Marikar
Shebul Ahmed
Mohammad Shahjahan
Tipu Sultan

Aims and Objects

1. To Promote for the benefit of the inhabitants of Westminster and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.
2. To advance the education and training of the inhabitants of Westminster and the surrounding areas in health, literacy, numeracy and English language.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society.
4. To advance faith and social cohesion in South Westminster and its surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, interfaith events.

Furthermore

The charity is the main point of contact for the Communities in South Westminster in the Borough of Westminster. Services are offered primarily in the area of social welfare, housing, health, employment and education. Westminster Bangladeshi Welfare Trust is an unincorporated body with a Board of Trustees (Management Committee), whose members are the Trustees of the Charity. The Board of Trustees meets regularly in the furtherance of the Charity's affairs.

Structure, Governance and Management

The Charity is constituted by a constitution. It is governed by the regulation set out in the constitution and run by a voluntary 'Board of Trustees'. The charity's new committee members are elected every five years.

The Board of Trustees is normally briefed by the chairperson and the general secretary in order to familiarise themselves with the rules, regulation and responsibilities of the charity. The Board of Trustees had met and had meetings 6 times during the year to review the activities of the charity including the approval of the annual report and the accounts as well as budgets, capital expenditure for the Charity. The day-to-day work of the charity is overseen by the chairperson, general secretary and treasurers that are responsible to and report to the Board of Trustees. The Board of Trustees are aware of the potential risks to the charity, both financial and otherwise. Therefore, strategies are in place to control these risks. Assessments have also been taken relating to fire and health and safety. The Board of Trustees are seriously looking into other risks areas such as operational, governance and compliance with law and regulations, health and safety measures. Managing this year was healthier, the organisation had a brilliant year with many activities taking place.

Achievements and Performance of the Trust

The Board of Trustees have found this year to be much better and the organisation improving its services and getting more and more people involved. The Westminster Bangladeshi Welfare Trust is actively seeking to protect its financial security to continue to safeguard the ongoing development of the Trust and its projects and services that it offers to the local communities in South Westminster area. Below is a list of activities organised and delivered over the last 12 months:

- Sewing Classes
- Exercises Class
- Healthy hot food sessions
- Youth Club
- Prayer Sessions
- Language Classes
- Badminton classes
- Carrom Board Game
- Training/day outs for Staff and volunteers
- Community events such as Badminton and Carrom tournaments, Eid celebrations
- Community Summer Trips to Sandbanks and Legoland

Future plans, Developments and activities

The Charity intends to maintain its initiatives in the provision of leading the Health & Well-being activities for example Exercise classes, Friday Prayers, Sewing classes, educational programs like children's classes, training, short and long terms courses, counseling and more. The Trust will work hard to run as many activities as possible for 2025-26 for the community. We want to continue and start the following activities in the months to come:

Continue:

- Resume sewing classes
- Prayer Sessions
- Language Classes
- Badminton
- Carrom Board Game
- Exercise Classes
- Youth Club
- Training/day outs for Staff and volunteers
- Adult Engagement Classes
- Healthy Hot Meals
- Collaborate health awareness campaigns along with the NHS and others
- Community day trips
- Festival Events and more

Start:

- Health & Fitness for men and women
- Community Events collaborating with other organisations
- Establish After School Club for the provision of physical activities and educational learning sessions
- Walk-In services, Advice, information, guidance and signposting about health and social services.
- Short- and long-term course and trainings
- Adult Engagement Club
- Youth development projects
- Arts and Crafts
- Digital programs for adults

The Trust will continue to address the needs of the community with emphasis on the elderly, families, children and young people. We have tried our best to provide the much needed and important activities such as exercise classes and community engagement initiative projects. We will do more to keep healthy lifestyle projects for all age groups. We will try to help with the cost-of-living crisis which is affecting lives. The Trust will continue to actively work towards poverty alleviation through the welfare rights to those

who are housebound, families, Men and Women and those living in social isolation. Health, education and training are a major concern to many communities in South Westminster.

The Charity has a fund-raising strategy in place and will continue to seek funding from a range of charities and trusts, statutory and other public and other areas so that they can build on their skills and knowledge. The Trustees are indebted to all members and well-wishers for support to the Trust. We would extend a word of thanks to all individuals and other organisation/funders that have worked with and supported us this year.

Financial Review

The Financial position of the charity is portrayed in the accompanying Annual Accounts.

Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales Requires the Trustees to prepare financial statement for each financial year, which gives a true and fair view of the charity's financial activities during of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply consistently
- (b) Make judgments and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping account records, which discloses with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charity act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserve Policy of the charity that is unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to at least six months expenditure. The trustees consider that reserves at this level will endure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. WESTMINSTER BANGLADESHI WELFARE TURST will actively work to achieve this level of reserves.

Risk Factors

The trustees have assessed the major risks to which the charity is exposed, and the satisfied that systems are in place to mitigate exposure to the major risks.

Independent Examiner

According to the provisions of the charities Act 1993, the trustees agree that an audit is not required for this financial year; however, due to the provisions of the same act an Independent Examiner is required. The Trustees will propose the re-appointment of Wahid & Co to carry out independent Examination of the accounts in 2024/25 at its next annual general meeting.

We declare that it is our capacity as charity trustee that:

The trustees have approved the above report at the Annual General Meeting held on the 21st of August 2025 and we are authorised to sign it on their behalf.



.....

Chairman

Rezaul Islam Choudhury



.....

Treasurer

Mohammad Shahjahan



.....

Assistant Treasure

Shebul Ahmed

Westminster Bangladeshi Welfare Trust

Independent Examiner's Report to the Trustees for the Year Ended 31st March 2025

The financial statements laid out in this report have prepared under the historical cost convention and in accordance with the Statement of Recommended practice, Accounting and Reporting by Charities Commission issued in March 2005 and applicable accounting Standards and the Charities Act 1993.

Responsibilities of the Board of Trustees as the Charity's trustees, you are responsible for the preparation of the accounts and that you consider the audit requirements of Section 43 (2) of the Charities in the general directions given by the Charity Commissioners to state that on the basis of procedures particular matters have come to my attention.

Basis of Independent Examiners' Statement

The examination of the accounts was carries out in accordance with the general direction given by the Charities Commissioners. The examination includes:

- A review of the accounting records kept by the Charity.
- A comparison of the accounts presented with those records made available.
- It includes consideration of any unusual items of disclosures in the accounts.

Finally, making examinations from Trustees concerning any such matters relating to the accounts, the examination also includes examination of any such matters of evidence relevant to the account of disclosures in the financial statements. It includes assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners' Statement

In connection with our examination no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In my opinion the financial statement as prepared give a true and fair view of the charity's state of affairs as of 31st March 2025 given that the incoming resources and their application in the year then ended have been properly prepared with general direction given by the charities Commissioners.



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Prepared by:

Wahid Ahmed & Co
Chartered Management Accountants
1st Floor, 67 Brick Lane
London E1 6QL

WESTMINISTER BANGLADESHI WELFARE TRUST
Detailed profit and loss account
for the year ended 31 March 2025

	2025		2024
	£		£
Income Resources			
(Grant and donations)			
	Unrestricted	Restricted	Total
Westminster council	-	35,450	35,450
BAME Health Forum	1,870		1,870
Pimlico Millon (Quaker Social Action)		6,700	6,700
Bouygues	-	9,999	9,999
Friday Collections/donations	95,317		95,317
Award 4 All	-	17,180	17,180
Children Arabic Class	11,525		11,525
	108,712	69,329	178,041
	108,712	69,329	152,822

Expenditures

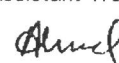
Wages and salaries		43,235	23,955
Pensions		265	276
Training and development		144	-
Travel and subsistence		107	-
Project Based Food and Bev.		16,261	6,422
Subcontractor Cost		8,435	9,960
Rents & Rates		20,418	9,982
Summar Activities		14,896	7,960
Light & Heat		5,045	7,937
General administrative expenses:			-
Telephone and fax		185	393
Printing, postage and advert		1,085	217
Repairs and Equipments		10,267	12,400
Bank charges		760	906
Insurance		1,606	1,196
Depreciation		519	577
Cleaning		494	1,014
Other legal and professional		3,144	-
Total Expenditure	-	-	126,866
Net surplus or (deficit)	108,712	69,329	51,175
Balance brought forward as at 1st April 2022/2023	-	-	144,531
Balance carried forward as at 31 March 2023/2024	-	-	195,706
			144,531


Rezaul Islam Chowdhury
Chairperson

Mohammd Shahjahan
Treasurer

Shebul Ahmed
Assistant Treasurer





WESTMINISTER BANGLADESHI WELFARE TRUST
Balance Sheet
as at 31 March 2025

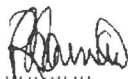
	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	4,679	5,198
Current assets			
Debtors		4,374	2,117
Cash at bank and in hand		<u>194,434</u>	<u>144,367</u>
		194,434	144,367
Current liabilities	5	<u>(7,783)</u>	<u>(7,153)</u>
		186,651	137,214
Net Income or (deficit)		<u>195,704</u>	<u>144,529</u>
Capital and incoming funds			
Opening balance		144,529	74,904
Net income or (deficit)		<u>51,175</u>	<u>69,625</u>
Net funds		<u>195,704</u>	<u>144,529</u>

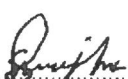
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

We, the undersigned confirmed that we have provided all the records, information and explanations to Wahid Ahmed & Co for the preparation of the Accounts and these accounts are in accordance herewith.

Chairperson.....
Rezaul Islam Chowdhury

Treasurer.....
Mohammad Shahjahan

Assistant Treasurer.....
Shebul Ahmed

WESTMINISTER BANGLADESHI WELFARE TRUST
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Westminster council

Fixtures and fittings 10% reducing balance

2 Operating profit	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	519	577
3 Tangible fixed assets		
		Plant and machinery etc
		£
Cost		
At 1 April 2024		10,736
At 31 March 2025		10,736
Depreciation		
At 1 April 2024		5,538
Charge for the year		519
At 31 March 2025		6,057
Net book value		
At 31 March 2025		4,679
At 31 March 2024		5,198
4 Debtors	2025	2024
	£	£
Other debtors	4,374	2,117
5 Creditors: amounts falling due within one year	2025	2024
	£	£
Other taxes and social security costs	2,184	1,554
Other creditors	5,599	5,599
	7,783	7,153

WESTMINISTER BANGLADESHI WELFARE TRUST
Notes to the Accounts
for the year ended 31 March 2025

6 Profit and loss account

	2025
	£
At 1 April 2024	144,529
Profit for the year	51,175
At 31 March 2025	<u>195,704</u>

WESTMINSTER BANGLADESHI WELFARE TRUST (WBWT)

England & Wales - Charity number 1119371

Accounts

Westminster Bangladeshi Welfare Trust (WBWT)
Registered Charity No: 1119371
Report of the Trustees year ended 31st March 2024

The Trustees submit their finance and report for the year ended 31st March 2024. Westminster Bangladeshi Westminster Welfare Trust (WBWT) was established on 15th May 2000 as a charity and its name has been in the charity commission's Central register in May 2007. The 'Board of Trustees' are elected by the membership of the Charity and appointed for a term of five years at the Annual General Meeting.

Name of the Charity Trustees who manage the Charity (Board of Trustees)

Trustees Name
Rezaul Islam Chowdhury
Aslam Khan
Shaista Miah
Riyaz Marikar
Shebul Ahmed
Mohammad Shahjahan
Tipu Sultan

Aims and Objects

1. To Promote for the benefit of the inhabitants of Westminster and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.
2. To advance the education and training of the inhabitants of Westminster and the surrounding areas in health, literacy, numeracy and English language.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society.
4. To advance faith and social cohesion in South Westminster and its surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, interfaith events.

Furthermore

The charity is the main point of contact for the Communities in South Westminster in the Borough of Westminster. Services are offered primarily in the area of social welfare, housing, health, employment and education. Westminster Bangladeshi Welfare Trust is an unincorporated body with a Board of Trustees (Management Committee), whose members are the Trustees of the Charity. The Board of Trustees meets regularly in the furtherance of the Charity's affairs.

Structure, Governance and Management

The Charity is constituted by a constitution. It is governed by the regulation set out in the constitution and run by a voluntary 'Board of Trustees'. The charity's new committee members are elected every five years.

The Board of Trustees is normally briefed by the chairperson and the general secretary in order to familiarise themselves with the rules, regulation and responsibilities of the charity. The Board of Trustees had met and had meetings 6 times during the year to review the activities of the charity including the approval of the annual report and the accounts as well as budgets, capital expenditure for the Charity. The day-to-day work of the charity is overseen by the chairperson, general secretary and treasurers that are responsible to and report to the Board of Trustees. The Board of Trustees are aware of the potential risks to the charity, both financial and otherwise. Therefore, strategies are in place to control these risks. Assessments have also been taken relating to fire and health and safety. The Board of Trustees are seriously looking into other risks areas such as operational, governance and compliance with law and regulations, health and safety measures. Managing this year was much better with everything getting normal and the organisation had a brilliant year with many activities taking place.

Achievements and Performance of the Trust

The Board of Trustees have found this year to be much better and the organisation improving its services and getting more and more people involved. The Westminster Bangladeshi Welfare Trust is actively seeking to protect its financial security in order to continue to safeguard the ongoing development of the Trust and its projects and services that it offers to the local communities in south Westminster area. Below is a list of activities organised and delivered over the last 12 months:

- Sewing Classes
- Exercises Class
- Prayer Sessions
- Language Classes
- Badminton classes
- Carrom Board Game
- Healthy Winter Hot Meals
- Adult Engagement Classes
- Training/day outs for Staff and volunteers
- Community events such as Badminton and Carrom tournaments, Eid celebrations
- Community Summer Trips to South-End-On Sea and Chessington (World of Adventure)

- We have collaborated with BAME Health Forum and provided Winter Campaign – Phase 1 and 2. Flu and Covid vaccinations – Winter preparations.

Future plans, Developments and activities

The Charity intends to maintain its initiatives in the provision of leading the Health & Well-being activities for example Exercise classes, Friday Prayers, Sewing classes, educational programs like children's classes, training, short and long terms courses, counseling and more. The Trust will work hard to run as many activities as possible for 2023-24 for the community. We want to continue and start the following activities in the months to come:

Continue:

- Resume sewing classes Meet and Eat sessions as the funding is extended.
- Prayer Sessions
- Language Classes
- Badminton
- Carrom Board Game
- Exercise Classes
- Training/day outs for Staff and volunteers
- Adult Engagement Classes
- Healthy Hot Meals
- Collaborating with BAME Health Forum in their upcoming Health Awareness campaigns along with the NHS.

Start:

- Health & Fitness for men and women
- Have more community day trips
- Establish After School Club for the provision of physical activities and educational learning sessions
- Walk-In services, Advice, information, guidance and signposting about health and social services.
- Short- and long-term course and trainings
- Adult Engagement Club
- Carrom Board Game
- Day/ training and day trips
- Youth development projects
- Arts and Crafts
- Digital programs for adults

The Trust will continue to address the needs of the community with emphasis on the elderly, families, children and young people. We have tried our best to provide the much needed and important activities coming out of the pandemic such as exercise classes and community engagement classes we will do more to keep healthy lifestyle projects for all. We will try help with the cost-of-living crisis which is currently effecting lives. The Trust will continue to actively work towards poverty alleviation through the welfare rights to

those who are housebound, families, Men and Women and those living in social isolation. Health, education and training are a major concern to many communities in South Westminster.

The Charity has a fund-raising strategy in place and will continue to seek funding from a range of charities and trusts, statutory and other public and other areas so that they can build on their skills and knowledge. The Trustees are indebted to all members and well-wishers for support to the Trust. We would extend a word of thanks to all individuals and other organisation/funders that have worked with and supported us this year.

Financial Review

The Financial position of the charity is portrayed in the accompanying Annual Accounts.

Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales Requires the Trustees to prepare financial statement for each financial year, which gives a true and fair view of the charity's financial activities during of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply consistently
- (b) Make judgments and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping account records, which discloses with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charity act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserve Policy of the charity that is unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to at least six months expenditure. The trustees consider that reserves at this level will endure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. WESTMINSTER BANGLADESHI WELFARE TURST will actively work to achieve this level of reserves.

Risk Factors

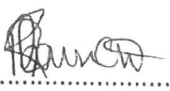
The trustees have assessed the major risks to which the charity is exposed, and the satisfied that systems are in place to mitigate exposure to the major risks.

Independent Examiner

According to the provisions of the charities Act 1993, the trustees agree that an audit is not required for this financial year; however, due to the provisions of the same act an Independent Examiner is required. The Trustees will propose the re-appointment of Wahid & Co to carry out independent Examination of the accounts in 2023/24 at its next annual general meeting.

We declare that it is our capacity as charity trustee that:

The trustees have approved the above report at the Annual General Meeting held on the 22nd of November 2024 and we are authorised to sign it on their behalf.


.....

Chairman
Rezaul Choudhury


.....

Treasurer
Riyaz Marikar


.....

Assistant Treasure
Mohammad Shahjahan

Westminster Bangladeshi Welfare Trust

Independent Examiner's Report to the Trustees for the Year Ended 31st March 2024

The financial statements laid out in this report have prepared under the historical cost convention and in accordance with the Statement of Recommended practice, Accounting and Reporting by Charities Commission issued in March 2005 and applicable accounting Standards and the Charities Act 1993.

Responsibilities of the Board of Trustees as the Charity's trustees, you are responsible for the preparation of the accounts and that you consider the audit requirements of Section 43 (2) of the Charities in the general directions given by the Charity Commissioners to state that on the basis of procedures particular matters have come to my attention.

Basis of Independent Examiners' Statement

The examination of the accounts was carried out in accordance with the general direction given by the Charities Commissioners. The examination includes:

- A review of the accounting records kept by the Charity.
- A comparison of the accounts presented with those records made available.
- It includes consideration of any unusual items of disclosures in the accounts.

Finally, making examinations from Trustees concerning any such matters relating to the accounts, the examination also includes examination of any such matters of evidence relevant to the account of disclosures in the financial statements. It includes assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners' Statement

In connection with our examination no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In my opinion the financial statement as prepared give a true and fair view of the charity's state of affairs as at 31st March 2024 given that the incoming resources and their application in the year then ended have been properly prepared with general direction given by the charities Commissioners.



.....
Prepared by:

Wahid Ahmed & Co
Chartered Management Accountants
1st Floor, 67 Brick Lane
London E1 6QL

WESTMINSTER BANGLADESHI WELFARE TRUST
Detailed profit and loss account
for the year ended 31 March 2024

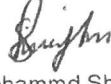
	2024 £		2023 £
Income Resources			
(Grant and donations)			
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
			<u>Total</u>
Westminster council	-	47,181	47,181
BAME Health Forum	1,300		1,300
Pimlico Millon (Quaker Social Action)		14,700	14,700
Friday Collections/donations	89,641		89,641
Award for All	-	-	-
			9,025
	90,941	61,881	152,822
			90,980

Expenditures

Wages and salaries			23,955	22,584
Pensions			276	-
Project Based Food and Bev.			6,422	4,806
Subcontractor Cost			9,960	10,868
Rents & Rates			9,982	15,852
Summar Activities			7,960	-
Fire Security				822
Light & Heat			7,937	2,168
General administrative expenses:				-
Telephone and fax			393	272
Printing, postage and advert			217	778
Repairs and Equipments			12,400	7,610
Bank charges			906	629
Insurance			1,196	1,452
Depreciation			577	641
Cleaning			1,014	15
Other legal and professional			-	371
Total Expenditure			83,195	68,868
Net surplus or (deficit)	90,941	61,881	69,627	22,112
Balance brought forward as at 1st April 2022/2023	-	-	74,904	52,792
Balance carried forward as at 31 March 2023/2024	-	-	144,531	74,904


Rezaul Islam Chowdhury
Chairperson


Riyaz Marikar
Treasurer


Mohammad Shahjahan
Assistant Treasurer

WESTMINISTER BANGLADESHI WELFARE TRUST**Balance Sheet****as at 31 March 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	5,198	5,775
Current assets			
Debtors		1,300	2,099
Cash at bank and in hand		<u>144,367</u>	<u>73,606</u>
		144,367	75,705
Current liabilities	5	<u>(7,153)</u>	<u>(6,576)</u>
		137,214	69,129
Net Income or (deficit)		<u>143,712</u>	<u>74,904</u>
Capital and incoming funds			
Opening balance		74,904	52,792
Net income or (deficit)		<u>69,625</u>	<u>22,112</u>
Net funds		<u>144,529</u>	<u>74,904</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

We, the undersigned confirmed that we have provided all the records, information and explanations to Wahid Ahmed & Co for the preparation of the Accounts and these accounts are in accordance herewith.

Chairperson.....
Rezaul Islam Chowdhury

Treasurer.....
Riyaz Marikar

Assistant Treasurer.....
Mohammad Shahjahan

WESTMINISTER BANGLADESHI WELFARE TRUST
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Westminster council

Fixtures and fittings	1300	1300	10% reducing balance
-----------------------	------	------	----------------------

2 Operating profit

Operating profit	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	577	641

3 Tangible fixed assets

	Plant and machinery etc
Cost	£
At 1 April 2023	
At 31 March 2024	10,736
	<u>10,736</u>
Depreciation	
At 1 April 2023	
Charge for the year	4,961
At 31 March 2024	577
	<u>5,538</u>
Net book value	
At 31 March 2024	5,198
At 31 March 2023	<u>5,775</u>

4 Debtors

	2024	2023
	£	£
Other debtors	2,117	2,099

5 Creditors: amounts falling due within one year

Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxes and social security costs	1,554	977
Other creditors	5,599	5,599

WESTMINISTER BANGLADESHI WELFARE TRUST
Notes to the Accounts
for the year ended 31 March 2024

	<u>7,153</u>	<u>6,576</u>
6 Profit and loss account	2024	
	£	
At 1 April 2023	74,904	
Profit for the year	69,625	
At 31 March 2024	<u>144,529</u>	

WESTMINSTER BANGLADESHI WELFARE TRUST (WBWT)

England & Wales - Charity number 1119371

Accounts

Westminster Bangladeshi Welfare Trust (WBWT)
Registered Charity No: 1119371
Report of the Trustees year ended 31st March 2023

The Trustees submit their finance and report for the year ended 31st March 2023. Westminster Bangladeshi Westminster Welfare Trust (WBWT) was established on 15th May 2000 as a charity and its name has been in the charity commission's Central register on the May 2007. The 'Board of Trustees' are elected by the membership of the Charity and appointed for a term of five years at the Annual General Meeting.

Name of the Charity Trustees who manage the Charity (Board of Trustees)

Trustees Name
Shaista Miah
Rezaul Islam Chowdhury
Riyaz Marikar
Mohammad Shahjahan
Shebul Ahmed
Chunu Miah
Aslam Khan

Aims and Objects

1. To Promote for the benefit of the inhabitants of Westminster and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.
2. To advance the education and training of the inhabitants of Westminster and the surrounding areas in health, literacy, numeracy and English language.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society.
4. To advance faith and social cohesion in South Westminster and its surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, interfaith events.

Furthermore

The charity is the main point of contact for the Communities in South Westminster in the Borough of Westminster. Services are offered primarily in the area of social welfare, housing, health, employment and education. Westminster Bangladeshi Welfare Trust is an unincorporated body with a Board of Trustees (Management Committee), whose members are the Trustees of the Charity. The Board of Trustees meets regularly in the furtherance of the Charity's affairs.

Structure, Governance and Management

The Charity is constituted by a constitution. It is governed by the regulation set out in the constitution and run by a voluntary 'Board of Trustees'. The charity's new committee members are elected every five years.

The Board of Trustees is normally briefed by the chairperson and the general secretary in order to familiarise themselves with the rules, regulation and responsibilities of the charity. The Board of Trustees had met and had meetings 6 times during the year to review the activities of the charity including the approval of the annual report and the accounts as well as budgets, capital expenditure for the Charity. The day-to-day work of the charity is overseen by the chairperson, general secretary and treasurers that are responsible to and report to the Board of Trustees. The Board of Trustees are aware of the potential risks to the charity, both financial and otherwise. Therefore, strategies are in place to control these risks. Assessments have also been taken relating to fire and health and safety. The Board of Trustees are seriously looking into other risks areas such as *operational, governance and compliance with law and regulations, health and safety* measures. Managing this year was much better with everything getting normal and the organisation had a brilliant year with many activities taking place.

Achievements and Performance of the Trust

The Board of Trustees have found this year to be much better and the organisation improving its services and getting more and more people involved. The Westminster Bangladeshi Welfare Trust is actively seeking to protect its financial security in order to continue to safeguard the ongoing development of the Trust and its projects and services that it offers to the local communities in south Westminster area. Below is a list of activities organised and delivered over the last 12 months:

- Sewing Classes
- Exercises Class
- Prayer Sessions
- Language Classes
- Badminton classes
- Healthy Winter Hot Meals
- Adult Engagement Classes
- Community events such as Badminton and Carrom tournaments, Eid celebrations and more.
- Summer Community Trip to Bournemouth

Future plans, Developments and activities

The Charity intends to maintain its initiatives in the provision of leading the Health & Well-being activities for example Exercise classes, Friday Prayers, Sewing classes, educational programs like children's classes, training, short and long terms courses, counseling and more. The Trust will work hard to run as many activities as possible for 2023-24 for the community. We want to do the following activities in the months to come:

Continue:

- Resume sewing classes
- Prayer Sessions
- Language Classes
- Badminton
- Exercise classes
- Adult Engagement Classes
- Healthy Hot Meals
- Have more community events

Start:

- Health & Fitness for men and women
- Have more community day trips
- Establish After School Club for the provision of physical activities and educational learning sessions
- Walk-In services, Advice, information, guidance and signposting about health and social services.
- Short- and long-term course and trainings
- Adult Engagement Club
- Carrom Board Game
- Meet and Eat
- Youth development projects
- Arts and Crafts
- Digital programs for adults

The Trust will continue to address the needs of the community with emphasis on the elderly, families, children and young people. We have tried our best to provide the much needed and important activities coming out of the pandemic such as exercise classes and community engagement classes we will do more to keep healthy lifestyle projects for all. We will try help with the cost-of-living crisis which is currently effecting lives. The Trust will continue to actively work towards poverty alleviation through the welfare rights to those who are housebound, families, Men and Women and those living in social isolation. Health, education and training are a major concern to many communities in South Westminster.

The Charity has a fund-raising strategy in place and will continue to seek funding from a range of charities and trusts, statutory and other public and other areas so that they can

build on their skills and knowledge. The Trustees are indebted to all members and well-wishers for support to the Trust. We would extend a word of thanks to all individuals and other organisation/funders that have worked with and supported us this year.

Financial Review

The Financial position of the charity is portrayed in the accompanying Annual Accounts.

Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales Requires the Trustees to prepare financial statement for each financial year, which gives a true and fair view of the charity's financial activities during of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply consistently
- (b) Make judgments and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping account records, which discloses with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charity act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserve Policy of the charity that is unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to at least six months expenditure. The trustees consider that reserves at this level will endure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. WESTMINSTER BANGLADESHI WELFARE TURST will actively work to achieve this level of reserves.

Risk Factors

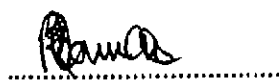
The trustees have assessed the major risks to which the charity is exposed, and the satisfied that systems are in place to mitigate exposure to the major risks.

Independent Examiner

According to the provisions of the charities Act 1993, the trustees agree that an audit is not required for this financial year; however, due to the provisions of the same act an Independent Examiner is required. The Trustees will propose the re-appointment of Wahid & Co to carry out independent Examination of the accounts in 2023/24 at its next annual general meeting.

We declare that it is our capacity as charity trustee that:

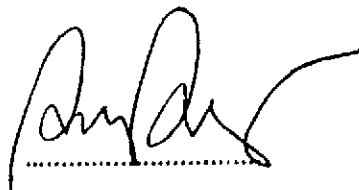
The trustees have approved the above report at the Annual General Meeting held on the 14th November 2023 and we are authorised to sign it on their behalf.



Chairman
Rezaul Choudhury



Treasurer
Riyaz Marikar



General Secretary
Shaista Miah

Westminster Bangladeshi Welfare Trust

Independent Examiner's Report to the Trustees for the Year Ended 31st March 2023

The financial statements laid out in this report have prepared under the historical cost convention and in accordance with the Statement of Recommended practice, Accounting and Reporting by Charities Commission issued in March 2005 and applicable accounting Standards and the Charities Act 1993.

Responsibilities of the Board of Trustees as the Charity's trustees, you are responsible for the preparation of the accounts and that you consider the audit requirements of Section 43 (2) of the Charities in the general directions given by the Charity Commissioners to state that *on the basis of procedures particular matters have come to my attention.*

Basis of Independent Examiners' Statement

The examination of the accounts was carries out in accordance with the general direction given by the Charities Commissioners. The examination Includes:

- A review of the accounting records kept by the Charity.
- A comparison of the accounts presented with those records made available.
- It includes consideration of any unusual items of disclosures in the accounts.

Finally, making examinations from Trustees concerning any such matters relating to the accounts, the examination also includes examination of any such matters of evidence relevant to the account of disclosures in the financial statements. It includes assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required and adequately disclosed. The

procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

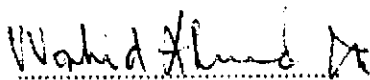
Independent Examiners' Statement

In connection with our examination no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In my opinion the financial statement as prepared give a true and fair view of the charity's state of affairs as at 31st March 2023 given that the incoming resources and their application in the year then ended have been properly prepared with general direction given by the charities Commissioners.



Prepared by:



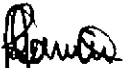
Wahid Ahmed & Co
Chartered Management Accountants
1st Floor, 67 Brick Lane
London E1 6QL

WESTMINSTER BANGLADESHI WELFARE TRUST
Detailed profit and loss account
for the year ended 31 March 2023

	2023		2022
	£		£
Income Resources			
(Grant and donations)			
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Westminster council -Ward Budget	-	11,027	11,027
HMRC Grant		-	9,630
Govt. Grant		-	10,000
Pimlico Million	-	6,000	6,000
Friday Collections/donations	64,928		64,928
Award for All	-	9,025	9,025
WCC Grant		-	4,508
	<u>64,928</u>	<u>26,052</u>	<u>90,980</u>
			<u>59,476</u>

Expenditures

Wages and salaries		22,584	28,521
Project Based Food and Bev.		4,806	
Subcontractor Cost		10,868	
Rents & Rates		15,852	4,201
Sewing Session		-	101
Fire Security		822	
Light & Heat		2,168	2,573
General administrative expenses:		-	
Telephone and fax		272	228
Printing, postage and advert		778	392
Repairs and Equipments		7,610	790
Hall Hire		-	5,680
Bank charges		629	149
Insurance		1,452	1,254
Depreciation		641	695
Cleaning		15	15
Accountancy fees		-	360
Other legal and professional		371	-
Total Expenditure	<u>-</u>	<u>-</u>	<u>68,868</u>
			<u>44,959</u>
Net surplus or (deficit)	<u>64,928</u>	<u>26,052</u>	<u>22,112</u>
			<u>14,517</u>
Balance brought forward as at 1st April 2021/2022	-	-	52,792
			38,275
Balance carried forward as at 31 March 2022/2023	-	-	74,904
			52,792


Rezaul Islam Chowdhury
Chairperson


Riyaz Marikar
Treasurer


Shalita Miah
General Secretary

WESTMINISTER BANGLADESHI WELFARE TRUST**Balance Sheet****as at 31 March 2023**

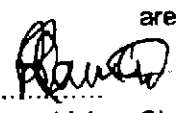
	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	5,775	6,416
Current assets			
Debtors	4	2,099	2,000
Cash at bank and in hand		73,606	51,320
		75,705	53,320
Current liabilities	5	(6,576)	(6,944)
		69,129	48,376
Net income or (deficit)		<u>74,904</u>	<u>52,792</u>
Capital and incoming funds			
Opening balance		52,792	38,275
Net income or (deficit)		22,112	14,517
Net funds		<u>74,904</u>	<u>52,792</u>

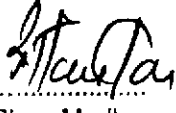
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

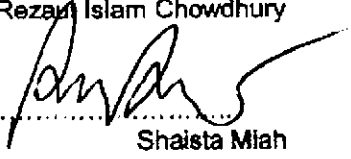
The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

We, the undersigned confirmed that we have provided all the records, information and explanations to Wahid Ahmed & Co for the preparation of the Accounts and these accounts are in accordance herewith.

Chairperson.....
Rezaul Islam Chowdhury

Treasurer.....
Riyaz Marikar

General Secretary.....
Shaista Miah

WESTMINISTER BANGLADESHI WELFARE TRUST

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings 10% reducing balance

2 Operating profit	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>641</u>	<u>695</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 April 2022	10,736
At 31 March 2023	<u>10,736</u>
Depreciation	
At 1 April 2022	4,320
Charge for the year	641
At 31 March 2023	<u>4,961</u>
Net book value	
At 31 March 2023	<u>5,775</u>
At 31 March 2022	<u>6,416</u>

4 Debtors	2023	2022
	£	£
Other debtors	<u>2,099</u>	<u>2,000</u>

WESTMINISTER BANGLADESHI WELFARE TRUST
Notes to the Accounts
for the year ended 31 March 2023

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxes and social security costs	977	1,345
Other creditors	5,599	5,599
	<u>6,576</u>	<u>6,944</u>
 6 Profit and loss account	 2023	
	£	
At 1 April 2022	38,275	
Profit for the year	22,112	
 At 31 March 2023	 <u>74,904</u>	

WESTMINSTER BANGLADESHI WELFARE TRUST (WBWT)

England & Wales - Charity number 1119371

Accounts

Registered Charity number
1119371

WESTMINISTER BANGLADESHI WELFARE TRUST

Accounts

31 March 2022

WESTMINISTER BANGLADESHI WELFARE TRUST
Report and accounts
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Trustees Report	2
Independent Examiner's Report	6
Income and Expenditure Account	7
Balance Sheet	8
Notes to the Accounts	9-10

Westminster Bangladeshi Welfare Trust (WBWT)
Registered Charity No: 1119371
Report of the Trustees year ended 31st March 2022

The Trustees submit their finance and report for the year ended 31st March 2022. Westminster Bangladeshi Westminster Welfare Trust (WBWT) was established on 15th May 2000 as a charity and its name has been in the charity commission's Central register on the 27th May 2007. The 'Board of Trustees' are elected by the membership of the Charity and appointed for a term of five years at the Annual General Meeting.

Name of the Charity Trustees who manage the Charity (Board of Trustees)

No.	Trustees Name
1	Rezaul Islam Chowdhury
2	Chunu Miah
3	Shaista Miah
4	Riyaz Marikar
5	Mohammad Shahjahan
6	Shebul Ahmed
7	Aslam Khan

Aims and Objects

1. To Promote for the benefit of the inhabitants of Westminster and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.
2. To advance the education and training of the inhabitants of Westminster and the surrounding areas in health, literacy, numeracy and English language.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society.
4. To advance faith and social cohesion in South Westminster and its surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, interfaith events.

Furthermore

The charity is the main point of contact for the Communities in South Westminster in the Borough of Westminster. Services are offered primarily in the area of social welfare, housing, health, employment and education. Westminster Bangladeshi Welfare Trust is an unincorporated body with a Board of Trustees (Management Committee), whose members are the Trustees of the Charity. The Board of Trustees meets regularly in the furtherance of the Charity's affairs.

Structure, Governance and Management

The Charity is constituted by a constitution. It is governed by the regulation set out in the constitution and run by a voluntary 'Board of Trustees'. The charity's new committee members are elected every five years.

The Board of Trustees is normally briefed by the chairperson and the general secretary in order to familiarise themselves with the rules, regulation and responsibilities of the charity. The Board of Trustees had met and had meetings 6 times during the year to review the activities of the charity including the approval of the annual report and the accounts as well as budgets, capital expenditure for the Charity. The day-to-day work of the charity is overseen by the chairperson, general secretary and treasurers that are responsible to and report to the Board of Trustees. The Board of Trustees are aware of the potential risks to the charity, both financial and otherwise. Therefore, strategies are in place to control these risks. Assessments have also been taken relating to fire and health and safety. The Board of Trustees are seriously looking into other risks areas such as operational, governance and compliance with law and regulations and Covid-19 health and safety measures. Managing this year was a slightly better than the previous year.

Achievements and Performance of the Trust

The Board of Trustees have found this year to be one of the uncertain year due to Covid-19 Pandemic. The Westminster Bangladeshi Welfare Trust is actively seeking to protect its financial security in order to continue to safeguard the ongoing development of the Trust and its projects and services that it offers to the local communities in south Westminster area. Due to the Covid-19 restrictions we delivered only a number of activities, below is a list of activities organised and delivered over the last 12 months:

- Food Bank
- Sewing Classes
- Supplementary Classes
- Prayer Sessions
- Language Classes

Future plans, Developments and activities

The Charity intends to maintain its initiatives in the provision of leading the Friday Prayers, Sewing classes, Health & Well-being activities for example Exercise classes, educational programs like Supplementary class, training, short and long terms courses, counseling and more. The Trust will work hard to run as many activities as possible for 2022-23 for the community. We want to do the following activities in the months to come:

Continue:

- Continue Food Bank as long as we can with the funding available
- We intend to get more funding and continue sewing classes
- Prayer Sessions
- Continue Supplementary classes
- Language Classes

Start:

- Health & Fitness. Exercise Classes for men and women
- Sewing Class
- Establish After School Club for the provision of physical activities and educational learning sessions
- Community Badminton
- Walk-In services, Advice, information, guidance and signposting about health and social services.
- Short- and long-term course and trainings
- Adult Engagement Club
- Carrom Board Game

The Trust will continue to address the needs of the community with emphasis on the elderly, families, children and young people. We will try our best to provide the much needed and important activities coming out of the pandemic such as exercise classes and community engagement classes. The Trust will continue to actively work towards poverty alleviation through the welfare rights to those who are housebound, families, Men and Women and those living in social isolation. Health, education and training are a major concern to many communities in South Westminster.

The Charity has a fund-raising strategy in place and will continue to seek funding from a range of charities and trusts, statutory and other public and other areas so that they can build on their skills and knowledge. The Trustees are indebted to all members and well – wishers for support to the Trust. We would extend a word of thanks to all individuals and other organisation/funders that have worked with and supported us this year.

Financial Review

The Financial position of the charity is portrayed in the accompanying Annual Accounts.

Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales Requires the Trustees to prepare financial statement for each financial year, which gives a true and fair view of the charity's financial activities during of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply consistently
- (b) Make judgments and estimates that are reasonable and prudent;

(c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;

(d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping account records, which discloses with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charity act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserve Policy of the charity that is unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to at least six months expenditure. The trustees consider that reserves at this level will endure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. WESTMINSTER BANGLADESHI WELFARE TURST will actively work to achieve this level of reserves.

Risk Factors

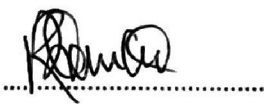
The trustees have assessed the major risks to which the charity is exposed, and the satisfied that systems are in place to mitigate exposure to the major risks.

Independent Examiner

According to the provisions of the charities Act 1993, the trustees agree that an audit is not required for this financial year; however, due to the provisions of the same act an Independent Examiner is required. The Trustees will propose the re-appointment of Wahid & Co to carry out independent Examination of the accounts in 2022/23 at its next annual general meeting.

We declare that it is our capacity as charity trustee that:

The trustees have approved the above report at the Annual General Meeting held on the 2nd October 2022 and we are authorised to sign it on their behalf.



Chairman
Rezaul Choudhury



Treasurer
Riyaz Marikar



Assistant Treasurer
Muhammad Shahjahan

Westminster Bangladeshi Welfare Trust

Independent Examiner's Report to the Trustees for the Year Ended 31st March 2022

The financial statements laid out in this report have prepared under the historical cost convention and in accordance with the Statement of Recommended practice, Accounting and Reporting by Charities Commission issued in March 2005 and applicable accounting Standards and the Charities Act 1993.

Responsibilities of the Board of Trustees as the Charity's trustees, you are responsible for the preparation of the accounts and that you consider the audit requirements of Section 43 (2) of the Charities in the general directions given by the Charity Commissioners to state that on the basis of procedures particular matters have come to my attention.

Basis of Independent Examiners' Statement

The examination of the accounts was carries out in accordance with the general direction given by the Charities Commissioners. The examination includes:

- A review of the accounting records kept by the Charity.
- A comparison of the accounts presented with those records made available.
- It includes consideration of any unusual items of disclosures in the accounts.

Finally, making examinations from Trustees concerning any such matters relating to the accounts, the examination also includes examination of any such matters of evidence relevant to the account of disclosures in the financial statements. It includes assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners' Statement

In connection with our examination no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

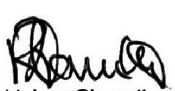
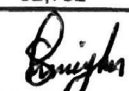
In my opinion the financial statement as prepared give a true and fair view of the charity's state of affairs as at 31st March 2022 given that the incoming resources and their application in the year then ended have been properly prepared with general direction given by the charities Commissioners.

.....
Prepared by:



Wahid Ahmed & Co
Chartered Management Accountants
1st Floor, 67 Brick Lane
London E1 6QL

WESTMINISTER BANGLADESHI WELFARE TRUST
Detailed profit and loss account
for the year ended 31 March 2022

	2022 £		2021 £
Income Resources (Grant and donations)			
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Westminster council -Ward Budget	-	-	-
TFL Central fund	-	-	-
HMRC Grant		13,241	13,241
Govt. Grant	8,000		8,000
City of Westminster	-		-
Friday Collections/donations	31,727		31,727
	-	-	-
Refund from Bank	-	-	-
WCC Grant		6,508	6,508
			1,500
	39,727	19,749	59,476
			54,483
Expenditures			
Wages and salaries	9,587	18,934	28,521
Donations	-		1,000
Social Security Cost			3,114
Subcontractor Cost			1,360
Food Bank			5,189
Rents & Rates	3,751	450	4,201
Sewing Session	101		101
Light & Heat	2,573		2,573
Cleaning			-
Rates			-
General administrative expenses:			-
Telephone and fax	178	50	228
Printing, postage and advert	392		392
Repairs and maintenance	575	215	790
Hall Hire	5,680		5,680
Bank charges	149		149
Insurance	1,154	100	1,254
Repairs and maintenance			-
Depreciation	695		695
Cleaning	15		15
Advertising and PR	360		360
Total Expenditure	25,210	19,749	44,959
			52,354
Other operating income			
Other operating income	19,630		48,385
Net surplus or (deficit)	14,517	-	14,517
			2,129
Balance brought forward as at 1st April 2021	-	-	38,275
			36,146
Balance carried forward as at 31 March 2022	-	-	52,792
			38,275
			
Rezaul Islam Chowdhury Chairperson	Riyaz Marikar Treasurer	Mohammed Shahjahan Assistant Treasurer	

WESTMINISTER BANGLADESHI WELFARE TRUST
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	6,416	7,110
Current assets			
Debtors	4	2,000	2,000
Cash at bank and in hand		51,320	37,981
		53,320	39,981
Current liabilities	5	(6,944)	(8,816)
		46,376	31,165
Net Income or (deficit)		<u>52,792</u>	<u>38,275</u>
Capital and incoming funds			
Opening balance		38,275	36,146
Net income or (deficit)		14,517	2,129
Net funds		<u>52,792</u>	<u>38,275</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

We, the undersigned confirmed that we have provided all the records, information and explanations to Wahid Ahmed & Co for the preparation of the Accounts and these accounts are in accordance herewith.

Chairperson.....
Rezaul Islam Chowdhury

Treasurer.....
Riyaz Marikar

Assistant Treasurer.....
Mohammed Shahjahan

WESTMINISTER BANGLADESHI WELFARE TRUST
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	10% reducing balance
-----------------------	----------------------

2 Operating profit	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>695</u>	<u>731</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 April 2021	10,736
At 31 March 2022	<u>10,736</u>
Depreciation	
At 1 April 2021	3,625
Charge for the year	695
At 31 March 2022	<u>4,320</u>
Net book value	
At 31 March 2022	<u>6,416</u>
At 31 March 2021	<u>7,111</u>

4 Debtors	2022	2021
	£	£
Other debtors	<u>2,000</u>	<u>2,000</u>

WESTMINISTER BANGLADESHI WELFARE TRUST
Notes to the Accounts
for the year ended 31 March 2022

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Other taxes and social security costs	1,345	972
Other creditors	5,599	7,844
	<u>6,944</u>	<u>8,816</u>
 6 Profit and loss account	 2022	
	£	
At 1 April 2021	38,275	
Profit for the year	14,517	
 At 31 March 2022	 <u>52,792</u>	

WESTMINSTER BANGLADESHI WELFARE TRUST (WBWT)

England & Wales - Charity number 1119371

Accounts

Westminster Bangladeshi Welfare Trust (WBWT)
Registered Charity No: 1119371
Report of the Trustees year ended 31st March 2021

The Trustees submit their finance and report for the year ended 31st March 2021. Westminster Bangladeshi Westminster Welfare Trust (WBWT) was established on 15th May 2000 as a charity and its name has been in the charity commission's Central register on the 27th May 2007. The 'Board of Trustees' are elected by the membership of the Charity and appointed for a term of five years at the Annual General Meeting.

Reference and Administrative Information

Charity Name: Westminster Bangladeshi Welfare Trust

Charity Registration number: 1119371

Principal Office : 5A Dryburgh House, Dryburgh Hall
Abbots Manor, London SW1V 4ET

Name of the Charity Trustees who manage the Charity (Board of Trustees)

No.	Trustees Name	Office (if any)
1	Rezaul Islam Chowdhury	Chairman
2	Chunu Miah	Vice Chairman
3	Shaista Miah	General Secretary
4	Riyaz Marikar	Treasurer
5	Mohammad Shahjahan	Assistant Treasurer
6	Shebul Ahmed	Executive Member
7	Aslam Khan	Executive Member


Accountants:
Wahid Ahmed & Co
Chartered Management Accountants
3rd Floor, Duru House
101 Commercial Road
London
E1 1RD

Banker:
Barclays Bank
1 Churchill Place
London
E14 5HP

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Trustees report	2
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Income and expenditure account	8
Balance sheet	9
Notes to the accounts	10

Registered charity number: 1119371

WESTMINSTER BANGLADESHI WELFARE TRUST (WBWT)

Financial Statemetns for the year ended 31 March 2021

Aims and Objects

1. To Promote for the benefit of the inhabitants of Westminster and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.
2. To advance the education and training of the inhabitants of Westminster and the surrounding areas in health, literacy, numeracy and English language.
3. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society.
4. To advance faith and social cohesion in South Westminster and its surrounding areas for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, interfaith events.

Furthermore

The charity is the main point of contact for the Communities in South Westminster in the Borough of Westminster. Services are offered primarily in the area of social welfare, housing, health, employment and education. Westminster Bangladeshi Welfare Trust is an unincorporated body with a Board of Trustees (Management Committee), whose members are the Trustees of the Charity. The Board of Trustees meets regularly in the furtherance of the Charity's affairs.

Structure, Governance and Management

The Charity is constituted by a constitution. It is governed by the regulation set out in the constitution and run by a voluntary 'Board of Trustees'. The charity's new committee members are elected every five years.

The Board of Trustees is normally briefed by the chairperson and the secretary in order to familiarise themselves with the rules, regulation and responsibilities of the charity. The Board of Trustees had met and had meetings over telecommunication 6 times during the year to review the activities of the charity including the approval of the annual report and the accounts as well as budgets, capital expenditure for the Charity. The day-to-day work of the charity is overseen by the chairperson, secretary and treasurer that are responsible to and report to the Board of Trustees. The Board of Trustees is aware of the potential risks to the charity, both financial and otherwise. Therefore, strategies are in place to control these risks. Assessments have also been taken relating to fire and health and safety. The Board of Trustees is seriously looking into other risks areas such as operational,

governance and compliance with law and regulations and Covid-19 health and safety measures. Managing this year was not easy with the Covid-19 epidemic.

Achievements and Performance of the Trust

The Board of Trustees have found this year to be one of the uncertain year due to Covid-19 Pandemic. The Westminster Bangladeshi Welfare Trust is actively seeking to protect its financial security in order to continue to safeguard the ongoing development of the Trust and its projects and services that it offers to the local communities in south Westminster area. Over the last 12 months we have organised sewing class, Food Networking Class and daily/Friday prayer, supplementary class and online videography class, however, we could not carry out any of the said classes/activities, due to Covid-19 restrictions. Finally, we organised Food Bank with the funding which we already had remaining for Food Network and got permission to use it for our Food Bank project instead. We have delivered the following activities:

- Daily/ Friday Prayer
- Food Bank

Future plans, Developments and activities

The Charity intends to maintain its initiatives in the provision of leading the Friday Prayers, Sewing classes, Health & Well-being activities for example Exercise classes, educational programme like Supplementary class, training, short and long terms courses, counseling and more. The Trust will work hard to run many activities for 2021 for the community as there was restrictions due to Covid-19, we only were open on and off for few months the whole year and only provided 2 activities. We want to do the following activities in the months to come:

Continue:

- Leading Friday Prayer
- Continue Food Bank as long as we can with the funding available

Start:

- Exercise Classes for men and women
- Sewing Class
- Establish After School Club for the provision of physical activities and educational learning sessions
- Supplementary classes
- Walk-In services, Advice, information, guidance and signposting about health and social services.
- Short- and long-term course and Training

The Trust will continue to address the needs of the community with emphasis on the elderly, families, children and young people. The Trust will continue to actively work towards poverty alleviation through the welfare rights to those who are housebound, families, Men and Women and those living in social isolation. Health, education and training are a major concern to many communities in South Westminster.

The Charity has a fund-raising strategy in place and will continue to seek funding from a range of charities and trusts, statutory and other public and other areas so that they can build on their skills and knowledge. The Trustees is indebted to all members and well-wishers for support to the Trust. We would extend a word of thanks to all individuals and other organisations that have worked with and supported us this year.

The ongoing activities were stopped a week before the lockdown (March 2020) as people were worried to come out because of Coronavirus. The Trustees were talking about the matter and everyone decided that the closure of our programs is important for the health well-being of our service users. We hope that everything gets back to normal soon so that we can resume our activities.

Financial Review

The Financial position of the charity is portrayed in the accompanying Annual Accounts.

Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales Requires the Trustees to prepare financial statement for each financial year, which gives a true and fair view of the charity's financial activities during of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) Select suitable accounting policies and apply consistently
- (b) Make judgments and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping account records, which discloses with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charity act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reserve Policy of the charity that is unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to at least six months expenditure. The trustees consider that reserves at this level will endure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. WESTMINSTER BANGLADESHI WELFARE TURST will actively work to achieve this level of reserves.

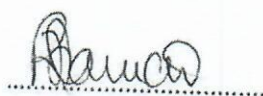
Risk Factors

The trustees have assessed the major risks to which the charity is exposed, and the satisfied that systems are in place to mitigate exposure to the major risks.

Independent Examiner

According to the provisions of the charities Act 1993, the trustees agree that an audit is not required for this financial year; however, due to the provisions of the same act an Independent Examiner is required. The Trustees will propose the re-appointment of Wahid & Co to carry out independent Examination of the accounts in 2020/21 at its next annual general meeting.

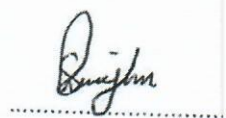
We declare that it is our capacity as charity trustee that:
The trustees have approved the above report at the Annual General Meeting held on the 11th May 2021 (over a special telephone meeting because of the Covid-19 Pandemic), and we are authorised to sign it on their behalf.



Chairman
Rezaul Choudhury



Treasurer
Riyaz Marikar



Assistant Treasurer
Muhammad Shahjahan

Westminster Bangladeshi Welfare Trust

Independent Examiner's Report to the Trustees for the Year Ended 31st March 2021

The financial statements laid out in this report have prepared under the historical cost convention and in accordance with the Statement of Recommended practice, Accounting and Reporting by Charities Commission issued in March 2005 and applicable accounting Standards and the Charities Act 1993.

Responsibilities of the Board of Trustees as the Charity's trustees, you are responsible for the preparation of the accounts and that you consider the audit requirements of Section 43 (2) of the Charities in the general directions given by the Charity Commissioners to state that on the basis of procedures particular matters have come to my attention.

Basis of Independent Examiners' Statement

The examination of the accounts was carries out in accordance with the general direction given by the Charities Commissioners. The examination includes:

- A review of the accounting records kept by the Charity.
- A comparison of the accounts presented with those records made available.
- It includes consideration of any unusual items of disclosures in the accounts.

Finally, making examinations from Trustees concerning any such matters relating to the accounts, the examination also includes examination of any such matters of evidence relevant to the account of disclosures in the financial statements. It includes assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed. The procedures undertaken

do not provide all the evidence that would be required and adequately disclosed. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners' Statement

In connection with our examination no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 41 of the Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- To which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Opinion

In my opinion the financial statement as prepared give a true and fair view of the charity's state of affairs as at 31st March 2021 given that the incoming resources and their application in the year then ended have been properly prepared with general direction given by the charities Commissioners.

Wahid Ahmed & Co

.....
Prepared by:

Wahid Ahmed & Co
Chartered Management Accountants
3rd Floor, Duru House
101 Commercial Road
London E1 1RD

11 May 2021

**WESTMINSTER BANGLADESH WELFARE TRUST
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

INCOME		£	£	2021	2020
		Restricted	Unrestricted	£ Total	£ Total
Children class					
Grant - Westminster				-	4,650
Donations				-	6,484
Friday collections		4,598		4,598	13,654
Pimlico Million		1,500		-	49,362
Furlough Grants		26,900		1,500	-
Council Grant				26,900	
			21,485	21,485	9,840
TOTAL INCOME		32,998	21,485	54,483	83,989
EXPENDITURES					
Wages, salaries and NICs	3	26,803		26,803	25,960
Social security costs	3	3,114		3,114	1,784
Subcontractors	3		1,360	1,360	18,485
Food Bank			5,189	5,189	-
Rent, rates and hall hire			3,737	3,737	9,184
Light, heat and power			2,516	2,516	1,911
Telephone and fax			234	234	1,054
Printing, postage and stationery			908	908	111
Refreshments, events and entertainment			-	-	2,702
Repairs and maintenance			621	621	1,509
Internet & website				-	1,106
Training				-	700
Cleaning			158	158	1,044
Insurance			1,771	1,771	1,454
Donations			1,000	1,000	-
Bank charges			314	314	13
Refunds - donations				-	2,000
Depreciation			790	790	643
General expenses			0	-	44
TOTAL EXPENDITURE		29,917	18,598	-	48,515
NET SURPLUS/(DEFICIT)		3,081	2,887	-	14,287
BALANCE b/f		-	-	-	36,146
BALANCE c/f		3,081	2,887	-	42,114
				42,114	36,146

WESTMINSTER BANGLADESH WELFARE TRUST
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible assets	5	7,110	5,782
Current assets			
Debtors	6	2,000	2,000
Cash at bank and in hand		<u>35,934</u>	<u>31,459</u>
		37,934	33,459
Creditors: amounts falling due within one year	7	<u>-2,930</u>	<u>-3095</u>
		35,004	30,364
Net funds		<u><u>42,114</u></u>	<u><u>36,146</u></u>
		2021 £	2020 £
Movement of funds			
Total funds brought forward	8	36,146	21,859
Net surplus/(deficit)		5,968	14,287
Net funds		<u><u>42,114</u></u>	<u><u>36,146</u></u>

WESTMINSTER BANGLADESH WELFARE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1.0' Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevance note(s) to these accounts. These accounts have been prepared in accordance with:

- . the Statement of Recommended Practice: Accounting and Reporting by Charities and with preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by Charity Commission.

1.2 Going Concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

2.0' Accounting policies

2.1 Income

These are included in the Statement of Financial Activities (soFA) when:

- . the charity becomes entitled to the resources;
- . it is more likely than not that the trustees will receive the resources;
- . the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

2.2 Expenditures and Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

WESTMINSTER BANGLADESH WELFARE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

2.3 Tangible assets

These are capitalised if they can be for more than one year, and cost at least.

They are valued at cost. The depreciation rates and methods used are disclosed below

Asset category	Annual rate
Fixtures and fittings	10% reducing balance

2.4 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.5 Creditors

The charity has creditors which are measured at settlement amounts.

3.0' Staff costs

	2021 £	2020 £
Salaries, wages and NICs	26,803	25960
Social security costs	3,114	1784
Subcontractor	1,360	18485
	<u>31,277</u>	<u>46229</u>

4.0' Average head count in the year

Charitable activities	3	5
-----------------------	---	---

WESTMINSTER BANGLADESH WELFARE TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

5.0' Tangible Fixed Assets	2021	2020
	£	£
Cost		
At 1 April 2020	8,618	7,307
Additions	2,118	1,311
At 31 March 2021	<u>10,736</u>	<u>8,618</u>
Depreciation		
At 1 April 2020	2,836	2193
Charge for the year	790	643
At 31 March 2021	<u>3,626</u>	<u>2,836</u>
Net book value	<u>7,110</u>	<u>5,782</u>
6.0' Debtors	2021	2020
	£	£
Other debtors	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
7.0' Creditors	2021	2020
	£	£
Paye	971	869
Wages	1,959	2,226
	<u>2,930</u>	<u>3,095</u>
8.0' Reconciliation of funds:	2021	2020
	£	£
Total funds brought forward	36,146	21,859
Net surplus/(deficit)	5,968	14,287
Total funds carried forward	<u>42,114</u>	<u>36,146</u>