

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2022  
for  
AN-NOOR WELFARE TRUST (AWT)

ACN Accountants  
Chartered Certified Accountants  
41 Orsett Road  
Grays  
Essex  
RM17 5DS

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for the Year Ended 31 May 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of 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).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

- 1) The trust will provide better education to the disadvantage people of Bangladesh and will run the teaching class to teach the mother tongue and cultural education to the children in the United Kingdom.
- 2) The Trust will also provide free education to the children age between 10-16 year and concentrating to increase the age limit and the current number as well.
- 3) The AWT work for eradication of poverty through international program.
- 4) The AWT will take necessary measures to distribute free educational materials, books both in Bangladesh and UK

### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

During the year the charity continued to collect donations from the members of public. There are continuous commitments from the users and members to support charity's activities.

The charity provides social welfare, worship and educational support to the community and promotes social awareness among Bangladeshi community in UK and Bangladesh.

The charity raised £90,826 donations from Public during the year for ongoing activities and also for various charitable projects. Out of total funds £40,100 was spent for Sahaba Masjid Project, and an amount of £14,500 was spent on providing food, books and tutor costs for poor and orphan children. An amount of £19,702 spent on Hifjul Quran Project.

## **FINANCIAL REVIEW**

The financial statements are set out on pages 4 to 9 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 2015)

The Statement of Financial Activities show net deficit for the year of a revenue nature of £12,769 and net realised incoming resources of a capital nature of £Nil, making net overall deficit of £12,769. The total reserves at the year end after accounting for unrealised (losses) was £33,723.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational Structure & Governance**

AN-Noor Welfare Trust is a UK based registered charity organisation established in 2007 with the aim of helping to eradicate poverty for children and poor people throughout Bangladesh. The organisation currently has 4 Trustee board members. The Trustees are elected and operate in accordance with the Trust Deed and Governing constitution of the charity.

The trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and regulations. The trustees are required to maintain adequate accounting records that disclose with reasonable accuracy the charity's financial transactions. In preparing the financial statements the trustees are required to adopt suitable accounting policies to comply with the Charity Commission Statement of Recommended Practice.

### **Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1124481

### **Principal address**

Flat 5  
Flamborough House  
London  
SE15 5HZ

### **Trustees**

M Ahmed Chair  
S Islam  
F Miah

### **Independent Examiner**

ACN Accountants  
Chartered Certified Accountants  
41 Orsett Road  
Grays  
Essex  
RM17 5DS

Approved by order of the board of trustees on 21 February 2023 and signed on its behalf by:

M Ahmed - Trustee

**Independent examiner's report to the trustees of AN-NOOR WELFARE TRUST (AWT)**

I report to the charity trustees on my examination of the accounts of AN-NOOR WELFARE TRUST (AWT) (the Trust) for the year ended 31 May 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. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anwar F Chowdhury FCCA  
ACCA  
ACN Accountants  
Chartered Certified Accountants  
41 Orsett Road  
Grays  
Essex  
RM17 5DS

21 February 2023

Statement of Financial Activities  
for the Year Ended 31 May 2022

	Notes	Unrestricted fund £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		90,826	-	90,826	173,325
Investment income	2	169	-	169	1
<b>Total</b>		90,995	-	90,995	173,326
<b>EXPENDITURE ON</b>					
Raising funds		15,770	-	15,770	17,589
<b>Charitable activities</b>					
Education and Yatheem Khana Project		14,500	-	14,500	19,682
UK Education Support Project		-	-	-	6,560
Sahaba Masjid Project		40,100	-	40,100	65,602
Hifzul Quran Project		19,702	-	19,702	39,361
Other		13,692	-	13,692	26,769
<b>Total</b>		103,764	-	103,764	175,563
<b>NET INCOME/(EXPENDITURE)</b>		(12,769)	-	(12,769)	(2,237)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		46,142	-	46,142	48,379
<b>TOTAL FUNDS CARRIED FORWARD</b>		33,373	-	33,373	46,142

Balance Sheet31 May 2022

	Notes	Unrestricted fund £	Restricted funds £	31.5.22 Total funds £	31.5.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	700	-	700	-
<b>CURRENT ASSETS</b>					
Debtors	6	5,000	-	5,000	-
Cash at bank		28,593	-	28,593	47,062
		<u>33,593</u>	<u>-</u>	<u>33,593</u>	<u>47,062</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(920)	-	(920)	(920)
		<u>32,673</u>	<u>-</u>	<u>32,673</u>	<u>46,142</u>
<b>NET CURRENT ASSETS</b>					
		<u>32,673</u>	<u>-</u>	<u>32,673</u>	<u>46,142</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>33,373</u>	<u>-</u>	<u>33,373</u>	<u>46,142</u>
<b>NET ASSETS</b>					
		<u>33,373</u>	<u>-</u>	<u>33,373</u>	<u>46,142</u>
<b>FUNDS</b>	8				
Unrestricted funds				<u>33,373</u>	<u>46,142</u>
<b>TOTAL FUNDS</b>				<u>33,373</u>	<u>46,142</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2023 and were signed on its behalf by:

M Ahmed - Trustee

Notes to the Financial Statements  
for the Year Ended 31 May 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.

### 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. INVESTMENT INCOME

	31.5.22	31.5.21
	£	£
Deposit account interest	169	1
	<u>          </u>	<u>          </u>



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

### 3. TRUSTEES' REMUNERATION AND BENEFITS

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

#### Trustees' expenses

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

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	173,325	-	173,325
Investment income	1	-	1
<b>Total</b>	<b>173,326</b>	<b>-</b>	<b>173,326</b>
 <b>EXPENDITURE ON</b>			
Raising funds	17,589	-	17,589
<b>Charitable activities</b>			
Education and Yatheem Khana Project	19,682	-	19,682
UK Education Support Project	6,560	-	6,560
Sahaba Masjid Project	65,602	-	65,602
Hifzul Quran Project	39,361	-	39,361
Other	26,769	-	26,769
<b>Total</b>	<b>175,563</b>	<b>-</b>	<b>175,563</b>
 <b>NET INCOME/(EXPENDITURE)</b>	<b>(2,237)</b>	<b>-</b>	<b>(2,237)</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	48,379	-	48,379
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<b>46,142</b>	<b>-</b>	<b>46,142</b>

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

**5. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
Additions	1,050
<b>DEPRECIATION</b>	
Charge for year	350
<b>NET BOOK VALUE</b>	
At 31 May 2022	700
At 31 May 2021	-

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

	31.5.22 £	31.5.21 £
Other debtors	5,000	-

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

	31.5.22 £	31.5.21 £
Other creditors	920	920

**8. MOVEMENT IN FUNDS**

	At 1.6.21 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	46,142	(12,769)	33,373
<b>TOTAL FUNDS</b>	46,142	(12,769)	33,373

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	90,995	(103,764)	(12,769)
<b>TOTAL FUNDS</b>	90,995	(103,764)	(12,769)

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

**8. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
<b>Unrestricted funds</b>			
General fund	48,379	(2,237)	46,142
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,379</u>	<u>(2,237)</u>	<u>46,142</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	173,326	(175,563)	(2,237)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>173,326</u>	<u>(175,563)</u>	<u>(2,237)</u>

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

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
<b>Unrestricted funds</b>			
General fund	48,379	(15,006)	33,373
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>48,379</u>	<u>(15,006)</u>	<u>33,373</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	264,321	(279,327)	(15,006)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>264,321</u>	<u>(279,327)</u>	<u>(15,006)</u>

**9. RELATED PARTY DISCLOSURES**

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

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

	31.5.22 £	31.5.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	90,826	173,325
<b>Investment income</b>		
Deposit account interest	169	1
<b>Total incoming resources</b>	90,995	173,326
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Casual Staff Salary	15,770	17,589
<b>Charitable activities</b>		
Grants to charitable project	74,302	131,205
<b>Support costs</b>		
<b>Management</b>		
Telephone	89	9
Postage and stationery	988	1,714
Advertising and event costs	12,901	19,100
Travel and subsistence	200	250
	14,178	21,073
<b>Finance</b>		
Sundries	(4,000)	4,000
Bank charges	1,902	809
Computer equipment	350	-
	(1,748)	4,809
<b>Other</b>		
Sundries	662	167
<b>Governance costs</b>		
Accountancy and legal fees	600	720
<b>Total resources expended</b>	103,764	175,563
<b>Net expenditure</b>	(12,769)	(2,237)