

CHARITY REGISTERED NUMBER:1137053

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

ABU & ABU
CHARTERED CERTIFIED ACCOUNTANTS
ABU NOWSHED CENTRE
71 WORDSWORTH ROAD
SMALL HEATH, BIRMINGHAM
B10 0ED
WEST MIDLANDS

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 1137053

Chairman: Abul Kalam Azad Choudhury

Trustees: Umar Ibne Azad Choudhury
Abul Kalam Azad Choudhury
Monika Badham
Beresford Badham
Aleya Choudhury
Sorowar Murshed Choudhury

Registered Office: 112 Russell Road
Hall Green
Birmingham
B28 8SQ

Accountants: Abu & Abu
Chartered Certified Accountants
Abu Nowshed Centre
71 Wordsworth Road
Small Heath, Birmingham
B10 0ED
West Midlands

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST
FOR THE YEAR ENDED 30 SEPTEMBER 2024

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

FOR THE YEAR ENDED 30 SEPTEMBER 2024

I report on the accounts which are set out on pages 4 to 9

Respective responsibilities of the

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

The trustees who are also directors of the company for the purpose of

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In our opinion the financial statements:

give a true and fair view of the of the state of the company's affairs as at 30 September 2024 and of its profit for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice - Financial Reporting Standard 102; and

have been prepared in accordance with the requirements of the Companies Act 2006.

.....
Abu Nowshed FCCA
Chartered Certified Accountants
Abu Nowshed Centre
71 Wordsworth Road
Small Heath, Birmingham
B10 0ED
West Midlands

Dated: 11 July 2025

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

REPORT OF THE

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Charities Act 2011, together with the financial statements for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Organisation

A board of trustees of up to 6 members, who meet regularly and administer the charity.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Volunteers

Many volunteers give up their time to help at the school, particularly at weekends and in the evenings. We are greatly indebted to these volunteers for their commitment and support.

Objectives and activities

The principal activity of the company continues to be that of enhancing, enriching and distributing educational values and system through providing educational materials and resources in a school in Sylhet, Bangladesh through sponsorships and donations.

Achievements and performance

The trustees consider the goals achieved from school activities are particularly satisfactory however, the trustees continued effort in supporting the children in the school has helped many disadvantaged children achieving higher education and seeing prospering in life.

Financial review

Plans for future periods

The organisation continue to build on its strengths and providing educational services to much needed community.

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

REPORT OF THE (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Accounting and reporting responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP 2015 (FRS102); make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been

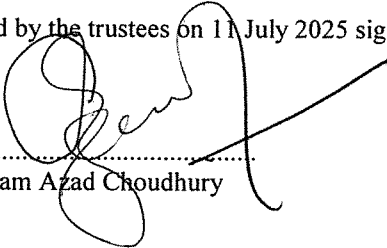
followed, subject to any material departures disclosed and explained in

the financial statements; 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. 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.

Approved by the trustees on 11 July 2025 signed on its behalf by:

.....
Abul Kalam Azad Choudhury
Trustee



THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

BALANCE SHEET

AT 30 SEPTEMBER 2024

	Note	2024	2023
		£	£
Current assets			
Bank Accounts		847	1,538
		<u>847</u>	<u>1,538</u>
Creditors			
Amounts falling due within one year	5	408	520
		<u>439</u>	<u>1,018</u>
Net current assets		439	1,018
Total assets less current liabilities		<u>439</u>	<u>1,018</u>
Net assets		<u>£ 439</u>	<u>£1,018</u>
Capital funds			
Restricted funds		(28)	966
Unrestricted funds		467	52
		<u>£ 439</u>	<u>£1,018</u>

Approved by the trustees on 11 July 2025 and signed on its behalf.

.....
Abul Kalam Azad Choudhury

The annexed notes form part of these financial statements.

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Unrest'd Funds £	Rest'd Income Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources				
Incoming Resources from generated funds:				
Voluntary income	50,708	886	51,594	29,118
Total incoming resources	<u>50,708</u>	<u>886</u>	<u>51,594</u>	<u>29,118</u>
Resources expended				
Charitable activities	49,885	1,880	51,765	32,205
Governance costs	408	0	408	520
Total resources expended	<u>50,293</u>	<u>1,880</u>	<u>52,173</u>	<u>32,725</u>
Net movement in funds	415	(994)	(579)	(3,607)
Total funds brought forward	<u>£ 52</u>	<u>£ 966</u>	<u>£ 1,018</u>	<u>4,625</u>
Total funds carried forward	<u>£ 467</u>	<u>£ (28)</u>	<u>£ 439</u>	<u>£ 1,018</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024		2023	
	£	£	£	£
Unrestricted General Fund				
Opening balance	52		3,066	
General donation	50,708		27,936	
Overseas donations	(49,885)		(30,430)	
Accountancy	(408)		(520)	
	<hr/>		<hr/>	
		467		52
Restricted Student Fund				
Opening Balance	966		1,559	
Student Sponsorships	886		1,182	
Overseas donations	(1,880)		(1,775)	
	<hr/>		<hr/>	
		(28)		966
Total funds at 30 September 2024		<hr/> £ 439 <hr/>		<hr/> £1,018 <hr/>

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Cashflow statement

The Company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

2. Turnover

Turnover consists of general donation from Birmingham Rotary Club and support from its members as well as other general donations. Funders and Supporters: Birmingham Rotary Club £5000, F/FLOW BORA CHARITY £43,215.

3. Staff costs

4. Grants Made

Details of individual grants payable are available at your request.

5. Creditors

Amounts falling due within one year:-

	2024 £	2023 £
Sundry creditors	408	520
	£408	£520

6. Incoming resources

	Unrest'd Funds 2024 £	Rest'd Income Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Voluntary Income				
General donation	50,708	0	50,708	27,936
Student Sponsorships	0	886	886	1,182
	50,708	886	51,594	29,118

THE AZAD CHOUDHURY EDUCATION AND WELFARE TRUST

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

7. Charitable activities

	2024 £	2024 £	2023 £
Overseas donations	49,885		30,430

8. Governance costs

	2024 £	2024 £	2023 £
Accountancy	408		520
		408	520