

**REGISTERED CHARITY NUMBER: 1150052**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 July 2024  
for  
BRITISH BANGLA WELFARE TRUST**

**Muhit & Co  
Chartered Certified Accountants & Tax Advisers  
Unit 4  
80A Ashfield Street  
E1 2BJ**

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## **Report of the Trustees for the Year Ended 31 July 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. 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**

To prevent or relief of poverty by financial assistance to poor and needy.

#### **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 collected funds from shop sales as well as donations from public. During the year the charity helped poor and needy people by providing financial assistance for housing, sewing, medical treatment, Education, flood victims and other charitable purposes.

### **Financial Review**

#### **Financial position**

The financial statements are set out on pages 6 to 13 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 shows a net surplus for the year of a revenue nature of £9,213, with net realised incoming resources of a capital nature of £Nil, resulting in a net overall surplus of £9,213. At the end of the reporting period, the total reserves stood at £22,561.

### **Structure, Governance and Management**

#### **Governing document**

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

**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**

1150052

**Principal address**

196 The Grove  
London  
E15 1NS

**Trustees**

Asaduz Zaman  
Masum Afruz  
Khosruzzaman Khosru

**Reference and Administrative Details**

**Independent Examiner**

Muhit & Co  
Chartered Certified Accountants & Tax Advisers  
Unit 4  
80A Ashfield Street  
E1 2BJ

Approved by order of the board of trustees on May 29, 2025, and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Khosru', with several horizontal strokes extending to the right.

Khosruzzaman Khosru  
Trustee

**Independent Examiner's Report  
to the Trustees of  
BRITISH BANGLA WELFARE TRUST**

**Independent examiner's report to the trustees of BRITISH BANGLA WELFARE TRUST**

I report to the charity trustees on my examination of the accounts of BRITISH BANGLA WELFARE TRUST (the Trust) for the year ended 31 July 2024.

**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.



**Mohammed Muhit Uddin ACA, FCCA**

Muhit & Co  
Chartered Certified Accountants & Tax Advisers  
Unit 4  
80A Ashfield Street  
E1 2BJ

May 29, 2025

**Statement of Financial Activities**  
**For the Year Ended July 31, 2024**

		Amount in £			
	Notes	From August 01, 2023, to July 31, 2024			From August 01, 2022, to July 31, 2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
<b>Income and Endowments From</b>					
Donations		18,250	9,750	28,000	14,364
Other trading activities	2	30,566	-	30,566	36,627
Other income		-	-	-	-
<b>Total</b>		<b>48,816</b>	<b>9,750</b>	<b>58,566</b>	<b>50,991</b>
<b>Expenditure On</b>					
<b>Charitable activities</b>					
Charitable projects		13,408	7,250	18,088	16,068
Other		26,195	2,500	31,265	22,945
<b>Total</b>		<b>39,603</b>	<b>9,750</b>	<b>49,353</b>	<b>39,013</b>
<b>Net Income</b>		<b>9,213</b>	<b>-</b>	<b>9,213</b>	<b>11,978</b>
<b>Reconciliation Of Funds</b>					
Total funds brought forward		13,348	-	13,348	1,370
<b>Total Funds Carried Forward</b>		<b>22,561</b>	<b>=</b>	<b>22,561</b>	<b>13,348</b>

The notes form part of these financial statements.

**Balance Sheet**  
**As on July 31, 2024**

		<b>Amount in £</b>	
	<b>Notes</b>	<b>July 31, 2024</b>	<b>July 31, 2023</b>
		Total funds	Total funds
<b>Fixed Assets</b>			
Tangible assets	5	2,992	3,520
<b>Current Assets</b>			
Cash in hand		-	413
Cash at bank		20,469	14,040
<b>Creditors</b>			
Amounts falling due within one year	6	(900)	(4,625)
<b>Net Current Assets</b>		<b>19,569</b>	<b>9,828</b>
<b>Total Assets Less Current Liabilities</b>		<b>22,561</b>	<b>13,348</b>
<b>Net Assets</b>		<b><u>22,561</u></b>	<b><u>13,348</u></b>
<b>Funds</b>			
Unrestricted funds	7	22,561	13,348
Restricted funds	7	-	-
<b>Total Funds</b>		<b><u>22,561</u></b>	<b><u>13,348</u></b>

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees and authorised for issue on May 29, 2025, and were signed on its behalf by:



**Khosruzzaman Khosru**  
**Trustee**

**Notes to the Financial Statements  
For the Year Ended July 31, 2024**

**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 to write off each asset over its estimated useful life.

Equipment, fixtures and fittings - 15% 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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

### **Hire purchase and leasing commitments**

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

## **2. Other Trading Activities**

	<b>From August 01, 2023, to July 31, 2024</b>	<b>From August 01, 2022, to July 31, 2023</b>
Shop income	30,566	36,627

## **3. Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended July 31, 2024.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended July 31, 2024.

**4. Comparatives For the Statement of Financial Activities**

	<b>Unrestricted funds</b>
<b>Income and Endowments from</b>	
Donations	14,364
Other trading activities	36,627
Other income	-
<b>Total</b>	<b>50,991</b>
<b>Expenditure On</b>	
<b>Charitable activities</b>	
Charitable projects	16,068
Other	22,945
<b>Total</b>	<b>39,013</b>
<b>Net Income</b>	<b>11,978</b>
<b>Reconciliation Of Funds</b>	
Total funds brought forward	1,370
<b>Total Funds Carried Forward</b>	<b>13,348</b>

**5. Tangible Assets**

	<b>Equipment, fixtures and fittings</b>
<b>Cost</b>	
Opening balance	6,400
Addition for the year	-
<b>Closing balance</b>	<b>6,400</b>
<b>Depreciation</b>	
Opening balance	2,880
Charged for the year	528
<b>Closing balance</b>	<b>3,408</b>
<b>Net book value</b>	
<b>At July 31, 2024</b>	<b>2,992</b>
<b>At July 31, 2023</b>	<b>3,520</b>

**6. Creditors: Amounts Falling Due Within One Year**

	July 31, 2024	July 31, 2023
Other creditors	<u>900</u>	<u>4,625</u>

**7. Movement in Funds**

	At August 01, 2023	Net movement in funds	At July 31, 2024
Unrestricted funds	13,348	9,213	22,561
Restricted funds	-	-	-
<b>Total funds</b>	<b><u>13,348</u></b>	<b><u>9,213</u></b>	<b><u>22,561</u></b>

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds	48,816	(39,603)	9,213
Restricted funds	9,750	(9,750)	-
<b>Total funds</b>	<b><u>58,566</u></b>	<b><u>(49,353)</u></b>	<b><u>9,213</u></b>

**Comparatives for movement in funds**

	At August 01, 2022	Net movement in funds	At July 31, 2023
<b>Unrestricted funds</b>			
General fund	1,370	11,978	13,348
<b>Total funds</b>	<b><u>1,370</u></b>	<b><u>11,978</u></b>	<b><u>13,348</u></b>

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	50,991	(39,013)	11,978
<b>Total funds</b>	<b><u>50,991</u></b>	<b><u>(39,013)</u></b>	<b><u>11,978</u></b>

**8. Related party disclosures**

There were no related party transactions for the year ended July 31, 2024.

**9. Presentation Currency**

The financial statements are presented in pounds sterling (£), which is the functional and presentation currency of the charity. All financial information has been rounded to the nearest pound. Due to rounding, the totals in some tables or notes may not correspond precisely to the sum of the individual items.

**Detailed Statement of Financial Activities  
For the Year Ended July 31, 2024**

	<b>Amount in £</b>	
	<b>From August 01, 2023, to July 31, 2024</b>	<b>From August 01, 2022, to July 31, 2023</b>
<b>Income and Endowments</b>		
<b>Donations</b>		
Donations	28,000	14,364
<b>Other trading activities</b>		
Shop income	30,566	36,627
<b>Other income</b>		
Other income	-	-
<b>Total incoming resources</b>	<b>58,566</b>	<b>50,991</b>
<b>Expenditure</b>		
<b>Charitable activities</b>		
Volunteer costs	-	140
Grants to charitable projects	13,408	15,928
	<b>13,408</b>	<b>16,068</b>
<b>Other</b>		
Rent	17,200	18,500
<b>Support costs</b>		
<b>Management</b>		
Advertisement	300	-
Depreciation Unrestricted	528	960
Equipment expensed restricted fund	2,500	-
Equipment expense	531	-
Expenses- Restricted fund	7,250	-
Insurance	1,915	-
Light and heat	1,182	52
Other professional fees	1,260	0
Postage and stationery	-	997
Program cost	232	-
Rates and water	661	856
Repair and maintenance	333	91
Sundry	396	150
Telephone	672	502
Volunteer costs	-	140
	<b>17,760</b>	<b>3,608</b>
<b>Finance</b>		
Bank charges	85	117
<b>Governance costs</b>		
Accountancy and legal fees	900	720
<b>Total resources expended</b>	<b>49,353</b>	<b>39,013</b>
<b>Net income</b>	<b>9,213</b>	<b>11,978</b>

This page does not form part of the statutory financial statements.

