

REGISTERED CHARITY NUMBER: 1150052

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
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 2025

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. 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 £16,681, with net realised incoming resources of a capital nature of £Nil, resulting in a net overall surplus of £16,681 of which £2,618 is restricted fund from City of London. However, these funds spent after the year end 31 July 2025. At the end of the reporting period, the total reserves stood at £ 39,242.

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 March 12, 2026, and signed on its behalf by:



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 2025.

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

March 12, 2026

**Statement of Financial Activities
For the Year Ended July 31, 2025**

	Note	July, 2025			July, 2024
Income and Endowments From		Unrestrict ed funds	Restricted funds		Total funds
		£	National Lottery (NL) £	City of London (CoL) £	£
Donations		24,880	20,000	14,550	59,430
Other trading activities	2	28,313	-	-	28,313
Total		53,193	20,000	14,550	87,743
Expenditure On Charitable activities					
Charitable projects		11,910	20,000	11,932	43,842
Other		27,220	-	-	27,269
Total		39,130	20,000	11,932	71,062
Net Income		14,063	0	2,618	16,681
Reconciliation Of Funds					
Total funds brought forward		22,561	-	-	22,561
Total Funds Carried Forward		36,624	0	2,618	39,242
					22,561

The notes form part of these financial statements.

Balance Sheet
As on July 31, 2025

	Notes	Amount in £	
		July 31, 2025	July 31, 2024
		Total funds	Total funds
Fixed Assets			
Tangible assets	5	2,543	2,992
Current Assets			
Cash in hand		-	-
Cash at bank		37,719	20,469
Creditors			
Amounts falling due within one year	6	(1,020)	(900)
Net Current Assets		39,242	19,569
Total Assets Less Current Liabilities		39,242	22,561
Net Assets		39,242	22,561
Funds			
Unrestricted funds	7	39,242	22,561
Restricted funds	7	-	-
Total Funds		39,242	22,561

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees and authorised for issue on March 12, 2026, and were signed on its behalf by:



Khosruzzaman Khosru
Trustee

**Notes to the Financial Statements
For the Year Ended July 31, 2025**

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

	July 31, 2025	July 31, 2024
Shop income	28,313	30,566

3. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended July 31, 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended July 31, 2025.

4. Comparatives For the Statement of Financial Activities

	Unrestricted funds
Income and Endowments from	
Donations	59,430
Other trading activities	28,313
Other income	-
Total	87,743
Expenditure On	
Charitable activities	
Charitable projects	43,793
Other	27,269
Total	71,062
Net Income	16,681
Reconciliation Of Funds	
Total funds brought forward	22,561
Total Funds Carried Forward	39,242

5. Tangible Assets

	Equipment, fixtures and fittings
Cost	
Opening balance	6,400
Addition for the year	-
Closing balance	6,400
Depreciation	
Opening balance	2,992
Charged for the year	449
Closing balance	2,543
Net book value	
At July 31, 2025	2,543
At July 31, 2024	2,992

6. Creditors: Amounts Falling Due Within One Year

	July 31, 2025	July 31, 2024
Other creditors	1,020	900

7. Movement in Funds

	At August 01, 204	Net movement in funds	At July 31, 2025
Unrestricted funds	22,561	14,063	36,575
Restricted funds	-	2,618	2667
Total funds	22,561	16,681	39,242

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds	53,193	(39,130)	14,063
Restricted funds	34,550	(31,932)	2,618
Total funds	87,743	(71,062)	16,618

Comparatives for movement in funds

	At August 01, 2023	Net movement in funds	At July 31, 2024
Unrestricted funds			
General fund	13,348	9,213	22,561
Total funds	13,348	9,213	22,561

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	58,566	(49,353)	9,213
Total funds	58,566	(49,353)	9,213

8. Related party disclosures

There were no related party transactions for the year ended July 31, 2025.

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, 2025

			July 31, 2025	July 31, 2024
	Unrestrict ed funds	Restricted funds	Total	Total
Income and Endowments & Donations				
Donations	24,880	34,550	59,430	28,000
Other trading activities				
Shop income	28,313	-	28,313	30,566
Total incoming resources	53,193	34,550	87,743	58,566
Expenditure				
Accountant fees	1,020	-	1,020	900
Advertisement	661	-	661	300
Bank Charges	76	-	76	85
Card Machine	71	71	71	-
CoL Restricted - Equipment expensed	-	0	-	2,500
CoL Restricted – Program Expenses	-	7,900	7,900	7,250
CoL Restricted - Temporary Staff cost	-	4,032	4,032	-
Depreciation Unrestricted	449	-	449	528
Equipment expense	148	-	148	531
Grants to charitable projects	11,910	-	11,910	13,408
Hall hire cost for fundraising	3,000	-	3,000	-
Insurance	1,422	-	1,422	857
Light and heat	933	-	933	1,182
NL Restricted - Advice	-	1,500	1,500	-
NL Restricted - Centre cost	-	864	864	-
NL Restricted - Consultancy	-	3,120	3,120	-
NL Restricted – Equipment expensed	-	2,126	2,126	-
NL Restricted - Hospitality materials	-	600	600	-
NL Restricted - Old people & family tour	-	1,670	1,670	-
NL Restricted – Repairs	-	405	405	-
NL Restricted - Sewing Training	-	5,090	5,090	-
Other professional fees	2,153	-	2,153	1260
Program cost	572	-	572	232
Rates and water	1,068	-	1,068	661
Rent	14,315	4625	18,940	18,258
Repair and maintenance	40	-	40	333
Sundry	-	-	-	395
Telephone & Internet	496	-	496	972
Website	845	-	845	-
Total resources expended	39,130	31,932	71,062	49,353
Net income	14,063	2,618	16,681	9,213

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