

REGISTERED CHARITY NUMBER: 1192505

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Behboodi Welfare Association (BWA) CIO

Eccouting UK
Thornbank
38 Moorgate Road
Rotherham
South Yorkshire
S60 2AG

Behboodi Welfare Association (BWA) CIO

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8

Behboodi Welfare Association (BWA) CIO

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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

The association has three stated objectives of relieving financial hardships in the village of Behboodi by;

- (1) Enabling the people, living and working in the village, in obtaining necessary goods and/or services they could not have afforded otherwise.
- (2) Assisting the deserving people, living and working in the village, with wedding, educational grants.
- (3) The provision of health-related grants for sick and poorly as well as clean water pumps installation to people living and working in the village.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a CIO (Charitable Incorporated Organisation) and it is controlled by its governing documents.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1192505

Principal address

33 Attercliffe Common
Sheffield
South Yorkshire
S9 2AE

Trustees

Mohammed Salim - Chair
Altaf Rehman
Abdul Qadir
Mohammed Zahid
Shamas Ur Rehman
Mohammed Shahid
Mohammed Idrees

Independent Examiner

Shoakat Zaman
IFA (Institute Of Financial Accountants)
Eccouting UK
Thornbank
38 Moorgate Road
Rotherham
South Yorkshire
S60 2AG

Approved by order of the board of trustees on 25 August 2023 and signed on its behalf by:



M Salim - Trustee

Independent Examiner's Report to the Trustees of
Behboodi Welfare Association (BWA) CIO

Independent examiner's report to the trustees of Behboodi Welfare Association (BWA) CIO

I report to the charity trustees on my examination of the accounts of Behboodi Welfare Association (BWA) CIO (Charitable Incorporated Organisation) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the CIO 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.



Shoakat Zaman
IFA (Institute Of Financial Accountants)
Eccouting UK
Thornbank
38 Moorgate Road
Rotherham
South Yorkshire
S60 2AG

25 August 2023

Belboodi Welfare Association (BWA) CIO

Statement of Financial Activities
for the Year Ended 31 March 2023

		Year Ended 31.3.23 Unrestricted fund £	Period 24.11.20 to 31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		7,530	25,285
Other income		<u>150</u>	<u>4</u>
Total		<u>7,680</u>	<u>25,289</u>
 EXPENDITURE ON			
Charitable activities			
Financial Hardship Relief	2	<u>11,975</u>	<u>16,500</u>
 NET INCOME/(EXPENDITURE)		(4,295)	8,789
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>8,789</u>	<u>-</u>
 TOTAL FUNDS CARRIED FORWARD		<u>4,494</u>	<u>8,789</u>

The notes form part of these financial statements

Behboodi Welfare Association (BWA) CIO

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
CURRENT ASSETS			
Cash in hand		4,494	8,789
NET CURRENT ASSETS		<u>4,494</u>	<u>8,789</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,494	8,789
NET ASSETS		<u>4,494</u>	<u>8,789</u>
FUNDS	6		
Unrestricted funds		<u>4,494</u>	<u>8,789</u>
TOTAL FUNDS		<u>4,494</u>	<u>8,789</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 August 2023 and were signed on its behalf by:

M Salim - Trustee



M Shahid - Trustee



The notes form part of these financial statements

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.

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. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 3)
	£
Financial Hardship Relief	<u>11,975</u>

3. GRANTS PAYABLE

	Year Ended 31.3.23 £	Period 24.11.20 to 31.3.22 £
Financial Hardship Relief	<u>11,975</u>	<u>16,500</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	25,285
Other income	<u>4</u>
Total	<u>25,289</u>
 EXPENDITURE ON	
Charitable activities	
Financial Hardship Relief	<u>16,500</u>
 NET INCOME	<u>8,789</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>8,789</u></u>

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	8,789	(4,295)	4,494
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>8,789</u>	<u>(4,295)</u>	<u>4,494</u>

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,680	(11,975)	(4,295)
TOTAL FUNDS	<u>7,680</u>	<u>(11,975)</u>	<u>(4,295)</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.22 £
Unrestricted funds		
General fund	8,789	8,789
TOTAL FUNDS	<u>8,789</u>	<u>8,789</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,289	(16,500)	8,789
TOTAL FUNDS	<u>25,289</u>	<u>(16,500)</u>	<u>8,789</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Behboodi Welfare Association (BWA) CIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period to 31.3.22 £	24.11.2	0
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	7,530	13,577		
Legacies	-	11,708		
	7,530	25,285		
Other income				
Interest received	150	4		
Total incoming resources	7,680	25,289		
EXPENDITURE				
Charitable activities				
Donations to individuals	11,975	16,500		
Total resources expended	11,975	16,500		
Net (expenditure)/income	(4,295)	8,789		