

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
West Bromwich Bangladesh Muslim Welfare Association & Islamic Centre

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for the Year Ended 31 March 2023

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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 aims of objectives of the charity is the advancement of the religion of Islam. The advancement of the education of the Bangladesh Muslim community particularly of the children and young persons and teaching the Quran to young children.

The charity provides welfare and advice services to the wider community in order to improve their quality of life. It also organises cultural and social activities as required to fulfil its objects.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

The charity undertook a fundraising campaign in the year before and again the charity has been successful in a further TV appeal in the post year-end period to raise funds for the new Mosque building project.

The charity is strengthening the local community through their improvement plan and is committed to sustainable development and management practices to support and enhance the project in all areas of the organisation.

## **FUTURE PLANS**

The charity continued its day to day services to the community and plans to continue with its activities and provide additional services subject to obtaining further funding as required.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Organisational structure**

The organisation was registered as a charity on 29 September 1988. The charity is tightly controlled by its board of Trustees. A management committee meets regularly to review the activities of the charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

700654

### **Principal address**

67 Dartmouth Street  
West Bromwich  
West Midlands  
B70 8BZ

West Bromwich Bangladesh Muslim Welfare Association & Islamic Centre

Report of the Trustees  
for the Year Ended 31 March 2023

**Trustees**

Mr A K M Asaduzzaman Trustee  
Mr Misba U Ahmed Trustee  
Mr Ansar Miah Trustee  
Mr Syed S Miah Trustee  
Mr Surab Ali Trustee

**Independent Examiner**

Mr Asad Rajabali ACA,  
ICAEW Reg. No. 2846676  
A To Z Accountants  
44-45 Calthorpe Road  
Edgbaston  
Birmingham  
West Midlands  
B15 1TH

**OPERATING AND FINANCIAL REVIEW**

Total incoming resources in the year amounted to £88,505 (2022:£78,857) with a net surplus of £7,119 (2022: £31,502 surplus) and the total funds was £767,354 (2022:£760,235) at the year end.

The charity hopes to continue with its fundraising campaign in the coming year in order to improve services and fulfil its objects.

Approved by order of the board of trustees on 7 December 2023 and signed on its behalf by:



Mr A K M Asaduzzaman - Trustee

**Independent examiner's report to the trustees of West Bromwich Bangladesh Muslim Welfare Association & Islamic Centre**

I report to the charity trustees on my examination of the accounts of West Bromwich Bangladesh Muslim Welfare Association & Islamic Centre (the Trust) for the year ended 31 March 2023.

**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.

*A Rajabali*

Mr Asad Rajabali ACA  
ICAEW Reg. No. 2846676  
A To Z Accountants  
44-45 Calthorpe Road  
Edgbaston  
Birmingham  
West Midlands  
B15 1TH

7 December 2023

West Bromwich Bangladesh Muslim Welfare Association & Islamic Centre

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		74,215	-	74,215	78,857
Other trading activities	2	7,690	-	7,690	-
Investment income	3	<u>6,600</u>	<u>-</u>	<u>6,600</u>	<u>-</u>
<b>Total</b>		<u>88,505</u>	<u>-</u>	<u>88,505</u>	<u>78,857</u>
<b>EXPENDITURE ON</b>					
Raising funds		890	-	890	1,295
<b>Charitable activities</b>					
Education		<u>80,496</u>	<u>-</u>	<u>80,496</u>	<u>46,060</u>
<b>Total</b>		<u>81,386</u>	<u>-</u>	<u>81,386</u>	<u>47,355</u>
<b>NET INCOME</b>		7,119	-	7,119	31,502
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>760,235</u>	<u>-</u>	<u>760,235</u>	<u>728,733</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>767,354</u></u>	<u><u>-</u></u>	<u><u>767,354</u></u>	<u><u>760,235</u></u>

The notes form part of these financial statements

West Bromwich Bangladesh Muslim Welfare Association & Islamic Centre

Balance Sheet  
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	703,327	-	703,327	709,409
<b>CURRENT ASSETS</b>					
Cash at bank		87,874	-	87,874	72,496
<b>NET CURRENT ASSETS</b>		<u>87,874</u>	<u>-</u>	<u>87,874</u>	<u>72,496</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		791,201	-	791,201	781,905
<b>CREDITORS</b>					
Amounts falling due after more than one year	8	(23,847)	-	(23,847)	(21,670)
<b>NET ASSETS</b>		<u>767,354</u>	<u>-</u>	<u>767,354</u>	<u>760,235</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>767,354</u>	<u>760,235</u>
<b>TOTAL FUNDS</b>				<u>767,354</u>	<u>760,235</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 December 2023 and were signed on its behalf by:



Mr A K M Asaduzzaman - Trustee

Mr Syed S Miah - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2023

**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.

**Tangible fixed assets**

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

Freehold property	- not provided
Fixtures & fittings	- 15% reducing balance

**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.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**2. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Membership fees	<u>7,690</u>	<u>-</u>

**3. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Rents received	<u>6,600</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<u>31.3.23</u>	<u>31.3.22</u>
	2	2

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>78,857</u>	<u>-</u>	<u>78,857</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,295	-	1,295
<b>Charitable activities</b>			
Education	<u>46,060</u>	<u>-</u>	<u>46,060</u>
<b>Total</b>	<u>47,355</u>	<u>-</u>	<u>47,355</u>
<b>NET INCOME</b>	31,502	-	31,502
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	728,733	-	728,733

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
	_____	_____	_____
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>760,235</u>	<u>-</u>	<u>760,235</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
	_____	_____	_____
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>668,864</u>	<u>51,067</u>	<u>719,931</u>
<b>DEPRECIATION</b>			
At 1 April 2022	-	10,522	10,522
Charge for year	<u>-</u>	<u>6,082</u>	<u>6,082</u>
At 31 March 2023	<u>-</u>	<u>16,604</u>	<u>16,604</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>668,864</u>	<u>34,463</u>	<u>703,327</u>
At 31 March 2022	<u>668,864</u>	<u>40,545</u>	<u>709,409</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other creditors	<u>23,847</u>	<u>21,670</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
	_____	_____	_____
<b>Unrestricted funds</b>			
General fund	<u>760,235</u>	<u>7,119</u>	<u>767,354</u>
<b>TOTAL FUNDS</b>	<u>760,235</u>	<u>7,119</u>	<u>767,354</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,505	(81,386)	7,119
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>88,505</u>	<u>(81,386)</u>	<u>7,119</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	728,733	31,502	760,235
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>728,733</u>	<u>31,502</u>	<u>760,235</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	78,857	(47,355)	31,502
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>78,857</u>	<u>(47,355)</u>	<u>31,502</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	728,733	38,621	767,354
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>728,733</u>	<u>38,621</u>	<u>767,354</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**9. MOVEMENT IN FUNDS - continued**

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	167,362	(128,741)	38,621
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>167,362</u>	<u>(128,741)</u>	<u>38,621</u>

**10. RELATED PARTY DISCLOSURES**

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

West Bromwich Bangladesh Muslim Welfare Association & Islamic Centre

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

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	74,215	71,279
Grants	<u>-</u>	<u>7,578</u>
	74,215	78,857
<b>Other trading activities</b>		
Membership fees	7,690	-
<b>Investment income</b>		
Rents received	<u>6,600</u>	<u>-</u>
<b>Total incoming resources</b>	88,505	78,857
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Printing, Postage & stationery	890	1,295
<b>Charitable activities</b>		
Wages	24,060	22,703
Pensions	88	-
Rates and water	1,580	1,886
Light and heat	10,795	8,656
Repairs & Maintenance	275	-
Insurance	1,259	2,578
Household and cleaning	3,995	-
Sub-Contractor	25,729	-
Telephone	572	522
Professional fees	888	144
Other charitable expense	1,758	-
Equipment Expensed	<u>2,642</u>	<u>1,912</u>
	73,641	38,401
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	269	-
Depreciation of tangible fixed assets	<u>6,082</u>	<u>7,155</u>
	6,351	7,155

This page does not form part of the statutory financial statements

West Bromwich Bangladesh Muslim Welfare Association & Islamic Centre

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

	31.3.23	31.3.22
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>504</u>	<u>504</u>
Total resources expended	<u>81,386</u>	<u>47,355</u>
<b>Net income</b>	<u>7,119</u>	<u>31,502</u>

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