

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
West Town Muslim Social & Welfare Society**

Abraham Accountants  
Sher House  
46 Houghton Place  
Bradford  
West Yorkshire  
BD1 3RG

# **West Town Muslim Social & Welfare Society**

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

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1</b>
<b>Independent Examiner's Report</b>	<b>2</b>
<b>Statement of Financial Activities</b>	<b>3</b>
<b>Balance Sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5 to 10</b>
<b>Detailed Statement of Financial Activities</b>	<b>11</b>

# **West Town Muslim Social & Welfare Society**

## **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).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1054923

#### **Principal address**

3 High Street  
Westtown  
Dewsbury  
West Yorkshire  
WF13 2PU

#### **Trustees**

Mr Abid Ishaq  
Mr Islam Khan  
Mr Abdul G J Chaudhry  
Mr Mohammed Hanif  
Mr Kamal Khan

#### **Independent Examiner**

Abraham Accountants  
Abraham Accountants  
Sher House  
46 Houghton Place  
Bradford  
West Yorkshire  
BD1 3RG

Approved by order of the board of trustees on 19 September 2023 and signed on its behalf by:

Mr Abid Ishaq - Trustee

**Independent Examiner's Report to the Trustees of  
West Town Muslim Social & Welfare Society**

**Independent examiner's report to the trustees of West Town Muslim Social & Welfare Society**

I report to the charity trustees on my examination of the accounts of West Town Muslim Social & Welfare Society (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.

Abraham Accountants

Abraham Accountants  
Sher House  
46 Houghton Place  
Bradford  
West Yorkshire  
BD1 3RG

Date: .....

**West Town Muslim Social & Welfare Society**

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

	Notes	<b>2023 Unrestricted fund £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>115,643</b>	92,323
		<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds		<b>106,221</b>	75,231
Other		<b>1,875</b>	3,519
		<hr/>	<hr/>
<b>Total</b>		<b>108,096</b>	78,750
		<hr/>	<hr/>
<b>NET INCOME</b>		<b>7,547</b>	13,573
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>35,731</b>	22,158
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>43,278</b>	35,731
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

# West Town Muslim Social & Welfare Society

## Balance Sheet 31 March 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	4	16,851	21,469
<b>CURRENT ASSETS</b>			
Debtors	5	-	(3,000)
Cash at bank and in hand		28,085	15,629
		<u>28,085</u>	<u>12,629</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(1,658)	1,633
		<u>26,427</u>	<u>14,262</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		43,278	35,731
		<u>43,278</u>	<u>35,731</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	7		
Unrestricted funds		43,278	35,731
<b>TOTAL FUNDS</b>		<u>43,278</u>	<u>35,731</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2023 and were signed on its behalf by:

Mr Abid Ishaq - Trustee

The notes form part of these financial statements

## **West Town Muslim Social & Welfare Society**

### **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.

##### **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.

**West Town Muslim Social & Welfare Society**

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

**2. 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.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	92,323
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	75,231
Other	3,519
	<hr/>
<b>Total</b>	78,750
	<hr/>
<b>NET INCOME</b>	13,573
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	22,158
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	35,731
	<hr/> <hr/>



**West Town Muslim Social & Welfare Society**

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

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022	<b>9,872</b>	<b>22,906</b>	<b>32,778</b>
Additions	<b>-</b>	<b>999</b>	<b>999</b>
	<hr/>	<hr/>	<hr/>
At 31 March 2023	<b>9,872</b>	<b>23,905</b>	<b>33,777</b>
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2022	<b>2,468</b>	<b>8,841</b>	<b>11,309</b>
Charge for year	<b>1,851</b>	<b>3,766</b>	<b>5,617</b>
	<hr/>	<hr/>	<hr/>
At 31 March 2023	<b>4,319</b>	<b>12,607</b>	<b>16,926</b>
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<b>5,553</b>	<b>11,298</b>	<b>16,851</b>
	<hr/>	<hr/>	<hr/>
At 31 March 2022	<b>7,404</b>	<b>14,065</b>	<b>21,469</b>
	<hr/>	<hr/>	<hr/>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	£	£
Accruals	<b>-</b>	<b>(3,000)</b>
	<hr/>	<hr/>

**West Town Muslim Social & Welfare Society**

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

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	<b>£</b>	£
Taxation and social security	<b>1,058</b>	(1,633)
Other creditors	<b>600</b>	-
	<u><b>1,658</b></u>	<u>(1,633)</u>

**7. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	<b>35,731</b>	<b>7,547</b>	<b>43,278</b>
	<u>35,731</u>	<u>7,547</u>	<u>43,278</u>
<b>TOTAL FUNDS</b>	<u><b>35,731</b></u>	<u><b>7,547</b></u>	<u><b>43,278</b></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>115,643</b>	<b>(108,096)</b>	<b>7,547</b>
	<u>115,643</u>	<u>(108,096)</u>	<u>7,547</u>
<b>TOTAL FUNDS</b>	<u><b>115,643</b></u>	<u><b>(108,096)</b></u>	<u><b>7,547</b></u>

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	22,158	13,573	35,731
	<u>22,158</u>	<u>13,573</u>	<u>35,731</u>
<b>TOTAL FUNDS</b>	<u><b>22,158</b></u>	<u><b>13,573</b></u>	<u><b>35,731</b></u>

**West Town Muslim Social & Welfare Society**

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

**7. MOVEMENT IN FUNDS - continued**

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	92,323	(78,750)	13,573
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>92,323</u>	<u>(78,750)</u>	<u>13,573</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	22,158	21,120	43,278
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>22,158</u>	<u>21,120</u>	<u>43,278</u>

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	207,966	(186,846)	21,120
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>207,966</u>	<u>(186,846)</u>	<u>21,120</u>

**West Town Muslim Social & Welfare Society**

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

**8. RELATED PARTY DISCLOSURES**

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

**West Town Muslim Social & Welfare Society**

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

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>106,363</b>	92,323
Subscriptions	<b>9,280</b>	-
	<b>115,643</b>	92,323
<b>Total incoming resources</b>	<b>115,643</b>	92,323
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	<b>29,527</b>	13,975
Premises Costs	<b>71,077</b>	54,100
	<b>100,604</b>	68,075
<b>Other trading activities</b>		
Plant and machinery	<b>1,851</b>	2,468
Fixtures and fittings	<b>3,766</b>	4,688
	<b>5,617</b>	7,156
<b>Support costs</b>		
<b>Management</b>		
Telephone	-	377
Sundries	<b>830</b>	122
	<b>830</b>	499
<b>Finance</b>		
Bank charges	<b>445</b>	20
<b>Governance costs</b>		
Accountancy and legal fees	<b>600</b>	3,000
<b>Total resources expended</b>	<b>108,096</b>	78,750
<b>Net income</b>	<b>7,547</b>	13,573

This page does not form part of the statutory financial statements