

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
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 2024

	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 10
Detailed Statement of Financial Activities	11

West Town Muslim Social & Welfare Society

Report of the Trustees for the Year Ended 31 March 2024

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

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 29 July 2024 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 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.

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 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		128,882	115,643
EXPENDITURE ON			
Raising funds		105,666	106,221
Other		5,072	1,875
Total		110,738	108,096
NET INCOME		18,144	7,547
RECONCILIATION OF FUNDS			
Total funds brought forward		43,278	35,731
TOTAL FUNDS CARRIED FORWARD		61,422	43,278

The notes form part of these financial statements

West Town Muslim Social & Welfare Society

Balance Sheet 31 March 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
FIXED ASSETS			
Tangible assets	4	16,855	16,851
CURRENT ASSETS			
Cash at bank and in hand		45,168	28,085
CREDITORS			
Amounts falling due within one year	5	(601)	(1,658)
NET CURRENT ASSETS		44,567	26,427
TOTAL ASSETS LESS CURRENT LIABILITIES		61,422	43,278
NET ASSETS		61,422	43,278
FUNDS	6		
Unrestricted funds		61,422	43,278
TOTAL FUNDS		61,422	43,278

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2024 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 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.

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 2024**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	115,643
	<hr/>
EXPENDITURE ON	
Raising funds	106,221
Other	1,875
	<hr/>
Total	108,096
	<hr/>
NET INCOME	7,547
RECONCILIATION OF FUNDS	
Total funds brought forward	35,731
	<hr/>
TOTAL FUNDS CARRIED FORWARD	43,278
	<hr/> <hr/>

West Town Muslim Social & Welfare Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	9,872	23,905	33,777
Additions	-	2,978	2,978
	<hr/>	<hr/>	<hr/>
At 31 March 2024	9,872	26,883	36,755
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2023	4,319	12,607	16,926
Charge for year	833	2,141	2,974
	<hr/>	<hr/>	<hr/>
At 31 March 2024	5,152	14,748	19,900
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2024	4,720	12,135	16,855
	<hr/>	<hr/>	<hr/>
At 31 March 2023	5,553	11,298	16,851
	<hr/>	<hr/>	<hr/>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,733	-
Taxation and social security	(1,132)	1,058
Other creditors	-	600
	<hr/>	<hr/>
	601	1,658
	<hr/>	<hr/>

West Town Muslim Social & Welfare Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	43,278	18,144	61,422
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	43,278	18,144	61,422
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,882	(110,738)	18,144
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	128,882	(110,738)	18,144
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

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

West Town Muslim Social & Welfare Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. MOVEMENT IN FUNDS - continued

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

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

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	35,731	25,691	61,422
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,731</u>	<u>25,691</u>	<u>61,422</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 £
Unrestricted funds			
General fund	244,525	(218,834)	25,691
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>244,525</u>	<u>(218,834)</u>	<u>25,691</u>

West Town Muslim Social & Welfare Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. RELATED PARTY DISCLOSURES

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

West Town Muslim Social & Welfare Society

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	119,602	106,363
Subscriptions	9,280	9,280
	<hr/> 128,882	<hr/> 115,643
Total incoming resources	128,882	115,643
 EXPENDITURE		
Raising donations and legacies		
Wages	41,573	29,527
Premises Costs	61,119	71,077
	<hr/> 102,692	<hr/> 100,604
 Other trading activities		
Plant and machinery	833	1,851
Fixtures and fittings	2,141	3,766
	<hr/> 2,974	<hr/> 5,617
 Support costs		
Management		
Sundries	793	830
 Finance		
Bank charges	429	445
 Governance costs		
Accountancy and legal fees	3,850	600
	<hr/> 110,738	<hr/> 108,096
Total resources expended	110,738	108,096
 Net income	 18,144	 7,547
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements