

THE INDIAN MUSLIM WELFARE SOCIETY

England & Wales · Charity number 1067746

Details

Status Registered

Legal form Other

Registered 1998-01-26

Register [View on the Charity Commission register](#)

Contact

Address Indian Muslim Welfare Society
Al-Hikmah Centre
28 Track Road
Batley
WF17 7AA

Phone 01924500555

Email info@imws.org.uk

Website www.imws.org.uk

Activities

Objects: 1.THE RELIEF OF THOSE IN NEED, BY REASON OF POVERTY, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP, UNEMPLOYMENT STATUS, IMMIGRATION AND REFUGEE STATUS OR OTHER DISADVANTAGE THROUGHOUT BATLEY AND SURROUNDING AREA BY PROVIDING; • TRAINING AND EDUCATIONAL PROGRAMMES TAILORED TO THE NEEDS OF THE LOCAL COMMUNITY, WITH THE AIM OF EQUIPPING INDIVIDUALS WITH THE SKILLS AND QUALIFICATIONS NECESSARY TO SECURE SUSTAINABLE EMPLOYMENT AND IMPROVE THEIR ECONOMIC PROSPECTS. • FACILITIES AND ACTIVITIES IN THE INTERESTS OF SOCIAL AND CULTURAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION, SUCH AS SPORTS ACTIVITIES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE LOCAL COMMUNITY. • HEALTH BASED INITIATIVES WHICH ARE LED BY LOCAL HEALTH SERVICE AUTHORITIES TO IMPROVE COMMUNITY HEALTH2. THE PREVENTION OR RELIEF OF POVERTY ANYWHERE IN THE WORLD BY PROVIDING GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CHARITY FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH [SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005] AND [SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008]THE ABOVE PURPOSES WILL BE FURTHERED IN ACCORDANCE WITH THE PRINCIPLES AND BELIEFS AS PREACHED AND PRACTISED BY THE INDIAN SUNNI ("DEOBANDI SCHOOL OF THOUGHT") MUSLIMS.

Activities: Indian Muslim Welfare Society (IMWS) is based in Batley, West Yorkshire. IMWS owns a 4 1/2 acre community enterprise centre called AL-HIKMAH CENTRE. IMWS offers education/training opportunities, healthy living initiatives, sport/recreation/childcare/women and youth facilities. The centre is an ideal venue for conferences/weddings and other events and attracts over 200,000 centre users each year.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LOCALLY (BATLEY & DEWSBURY, WEST YORKSHIRE) AND NATIONALLY
- Burma
- India
- Indonesia
- Malawi
- Nepal
- Occupied Palestinian Territories
- Pakistan
- Somalia
- Syria
- The Gambia
- Zimbabwe
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£614,626	£769,231	£1,385,710	9
2023-09-30	£606,609	£633,314	£1,540,315	9
2022-09-30	£547,887	£540,590	£1,567,020	10
2021-09-30	£862,870	£700,248	£1,559,723	10
2020-09-30	£501,651	£543,761	£1,397,101	11

Trustees

Name	Role	Appointed
MR AZIZ DAJI	Chair	
Hussein Dharma		2021-07-25
Ismail Ebrahim Patel		2020-02-29
Ismail Imtiyaz Ahmed Patel		2023-02-25
Ismail Suleman		2018-02-10
MR AHMED LUNAT OBE		
Masum Miyan Karolia		2020-02-29
Mohamed Hanif Mulla		2012-04-18
Mohammed Amin Pandor		2022-02-27
Mohammed Esmail Laher		2024-02-17
Rafik Ahmad Abdulla Dabhad		
Salim Yusuf Loonat		2024-02-17

Accounts

INDIAN MUSLIM WELFARE SOCIETY (IMWS)
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Charity Registration No. 1067746

INDIAN MUSLIM WELFARE SOCIETY

Financial Statements

Year Ended 30 September 2024

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The trustees present their annual report and financial statements for the year ended 30 September 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and '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)' (the Charity SORP).

Administrative details

Charity Name: Indian Muslim Welfare Society
also known as: IMWS

Charity Registration Number: 1067746

Trustees:	Abdul Aziz Daji	Chair	
	Mohamed Mulla	Vice-Chair	
	Rafik Dabhad	Treasurer	
	Ismail E Patel	Assistant Treasurer	
	Ismail Suleman	Secretary	
	Ismail Imtiyaz Ahmed Patel	Assistant Secretary	
	Hussein Dharma	Elected Member	
	Ahmad Lunat OBE	Elected Member	
	Masum Karolia	Elected Member	
	Mufti Mohammed Amin Pandor	Elected Member	
	Salim Yusuf Loonat	Elected Member	elected 17 February 2024
	Mohammed Esmail Laher	Elected Member	elected 17 February 2024

also served in the year:

Intekhabalam Patel	retired 17 February 2024
Hanif Momaniat	retired 17 February 2024

General Manager: Nadeem Raja

Charity Office: Al-Hikmah Centre
28 Track Road
Batley
WF17 7AA

Advisers:	Bankers :	Lloyds Banking Group	20 Market Place, Dewsbury, WF13 1DF
	Accountant:	Forrest Burlinson	20 Owl Lane, Dewsbury, WF12 7RQ
	Solicitors:	Disken & Co	20 Bond Street, Dewsbury, WF13 1AT
	Independent Examiner:	David Webb FCA	

Custodian Trustees: re property	Fakir H. Daji	(deceased 29 September 2024)
	Ebrahim. I. Patel	
	Shabbir Kazi	
	Ebrahim Dockrat MBE	

Statement on public benefit

The trustees are pleased to confirm that they have considered the Charity Commission's guidance on public benefit in deciding the activities and operations of the charity. The following demonstrates this compliance.

Purpose and activities

The Indian Muslim Welfare Society was established in 1957, the purposes of the charity are:-

- i) To promote harmony as preached and practiced by the Indian Sunni Deobandi School of Thought Muslims between different religious communities living locally and nationally.
- ii) To provide and facilitate training, education and employment opportunities for the local community.
- iii) To carry out charitable and welfare work wherever and whenever as the executive committee think fit.
- iv) To represent the community at all levels.

IMWS's key achievements/developments during 2023-24

During the year the charity has continued its work in the following areas:

- The Society provides **Adult Learning Courses**, including ESOL, IT and Confidence Building.
- **Multiply project** for two years to enhance numeracy skills for ladies.
- At Al-Hikmah Centre there are always **employability courses** run by other partners to upskill and enhance existing qualifications.
- The **Limelight women empowerment project** is well underway.
- IMWS is one of the leading organisations to address **local health inequalities** and raise awareness on health issues through our **Community Champions Programme**, hundreds of local residents have benefited from these conversations and referrals.
- The Society provides **burial services** for its members and non-members alike.
- The **Adult Learning Co-ordinator** organised a number of events related to women e.g. workshop on health topics, relaxation and spiritual enhancement working with TSL, NHS, etc.
- The Society has continued to provide women's **aerobic classes** and men's **keep-fit classes** every week.
- The Society ran a successful **cricket coaching** course for children aged 12 to 18 years at the centre in partnership with a local organisation.
- The **IMWS Charity Fund** has continued to collect funds for humanitarian causes locally, nationally and internationally.
- IMWS regularly donates funds to local organisations that provide valuable services to the local community. This year we donated to **Yorkshire Air Ambulance, Kirkwood Hospice, The British Heart Foundation** and **MacMillan Cancer**.
- The Society runs a **Youth Group** in conjunction with Kirklees Council and other voluntary groups, tackling issues affecting young people today and engaging with the wider community.

- Regular events on **Interfaith** related issues have been held at the centre.
- The Society provides a **venue** for various organisations to have team meetings, away days and training.
- Al-Hikmah Centre has become a **hub for Blood Donations** in North Kirklees.
- The Society continues to invest in the **refurbishment** of its building and assets to make sure Al-hikmah is a safe place to work and to hold events for our local communities.
- The **Wedding Hall's** first floor has been **refurbished** with air conditioning to meet community demand.
- The Society provides an **Electric Car Charging Point** on site.
- Held meetings with the West Yorkshire Police Commissioner, the Mayor of Kirklees, the local MP for Batley and Spen, and Kirklees Council to **address local issues**.
- Continued to work closely with its seven affiliated and other **local Masjid organisations** providing support.
- Held regular meetings with the coroner's office and KMC burial department.
- In order to raise awareness, the Society published regular press releases and circulars in its bilingual monthly (online) publication **Paigaam**. This helped tremendously for people with limited English language skills.
To reduce the deficit and costs, the committee has decided to go online with Paigaam.
- The Society hosts the **NHS breast screening programme for 6 months** (unit on site), this year the East Pennine Breast Screening Service was aiming to engage 8,000 ladies by this local service provision throughout Batley and Birstall PCN areas.
- **Staff training** on Health & Safety, First Aid etc.
- Meetings organised/facilitated by IMWS at the centre, engaging other stakeholders to address community safety and cohesion during far-right protests across the country.
- IMWS donated £10,000 towards **Pinderfields Hospital's new MRI suite**, to reduce the waiting times (especially for children waiting for scans).
- The first **wedding fair** was held and it was a huge success.
- IMWS committees are looking into achieving **CIO status** following approval by the members.

Financial review and reserves

The charity collected £281,755 for charitable emergency appeals and causes in the year (2023: £305,394). We collect funds for specific national and international disaster and emergency appeals as well as for maintaining the IMWS Charity Fund to ensure funds are available when needed more urgently. These funds are administered by the IMWS Charity Committee.

Each of the appeals income and expenditure is outlined in note 18 to the accounts.
General donations to the Society received in the year were £32,327 (2023: £24,226).

Other income comes from:

- membership fees £20,075 (2023: £20,617);
- hire of the Al-Hikmah Centre for conferences, weddings and office space £147,411 (2023: £131,048);
- fees for the use of the Sports Hall facilities £66,767 (2023: £61,396);
- and other services £1,995 (2023: £2,263).

The Paigaam newsletter raised £5,687 (2023: £10,984) from the sale of advertising space and cost £7,829 to produce (2023: £22,956). These figures reflect the move to online.

Funds and reserves:

Restricted funds are those that have to be used for a specific purpose by the charity.

Restricted funds held in respect of the IMWS Charity Fund and Charity Appeals and not yet distributed at the period end were £48,257 (2023: £34,559).

Projects received funding of £51,432 (2023: £35,798) against expenditure of £36,930 (2023: £36,006) , some projects funds were therefore carried into 2024-25, as shown in note 18 to the accounts.

The Burial Service had income of £6,467 and expenditure of £7,357.
Funds carried forward were £20,274 (2023: £21,164).

Total restricted funds at the period end were £89,710 (2023: £62,400).

Designated funds are funds set aside from the general fund by the trustees.

They consist of a contingency fund of £232,195 (2023: £384,228), and a fund representing the land and buildings which amounted to £874,448 (2023: £892,390).

The contingency fund is money set aside to deal with any emergency, such as with the property, and to ensure the charity can continue to function and provide services should there be any significant loss of income.

Free reserves are general reserves which exclude the property and the contingency fund. So what is available to meet day-to-day expenses. These free reserves as at 30 September 2024 were £189,357 (2023: £201,297). The trustees regularly monitor the level of free reserves and what level of contingency is appropriate.

Investment powers

The constitution authorises the charity trustees to make and hold investments using the general funds of the charity, but currently all of the funds are held on bank deposit.

Risk management

The trustees have examined operational, financial and business risks that include:

- Financial risks such as rising costs and inflation.
- Financial control risks by ensuring accounting procedures are followed;
- Ensuring access to external funding is optimised;
- Operational risks by providing premises that operate within Health and Safety guidelines and are safe, warm, accessible for users to feel comfortable and enjoy;

Trustees' Annual Report**For the year ended 30 September 2024**

- Community by informing members of updates and promoting IMWS as a facility that can be accessed by the entire local and surrounding population;
- Staffing to promote a culture which includes staff retention, providing training opportunities and encouraging input to decision making;
- Governance by ensuring all trustees and staff understand their role and responsibilities. The Society provides access to training to trustees and staff which may be required from time to time;
- External Factors to establish the market position of IMWS, as a provider of facilities, within the community and being adaptable to client, customer and members' needs and foreseeing changes to local and national trends;
- Land and buildings by ensuring appropriate policies are in place to cover accident and risks. This also includes carrying adequate business and public liability insurance and ensuring inspections, testing, checks and drills are carried out in line with regulations and guidelines.

Structure, Governance and Management

The Society is a charitable trust governed by a constitution adopted on 13 December 1997 and last amended on 15 February 2014. The trustees named above have served throughout the year except where indicated.

Appointment of trustees is governed by the constitution. The Board of Trustees adopts the title of Executive Trustees' and ordinarily consists of 12 elected members for a period of up to 3 years.

The roles and responsibilities of the Executive Trustees are governed by the Society's document titled 'Roles and Responsibilities'. In addition, the Executive Committee may also appoint not more than 10 co-opted members for a term of up to 2 years, and Area Representatives of affiliated organisations.

At regular meetings the Executive Committee agrees the broad strategy and areas of activity for the charity in conjunction with its affiliated organisations. The Society has a 'Code of Conduct for Executive Members'. Various sub-committees have been formed to oversee the varied areas of activity the Society undertakes. As well as these the Executive Committee delegate the day to day responsibilities for the running of the Al-Hikmah Centre to the General Manager and his staff.

Membership

Membership of the Society is open to any Sunni Deobandi School of Thought Muslim of Indian origin or descent, which is derived from paternal lineage (over the age of 18 years) who will have paid any annual subscription fee laid down from time to time by the Society and who is a member of an affiliated organisation and is interested in furthering the Society's work.

Affiliated Organisations

Any Masjid whose members are Sunni Deobandi School of Thought Muslims and are from Indian origin derived from paternal lineage, may apply to become an affiliated organisation to the Society, subject to approval.

The following are affiliated organisations:

Islamic Cultural & Welfare Association (ICWA) - Jame Masjid / Jumma Masjid

Mount Pleasant Islamic Trust (MPIT) - Madina Masjid

Masjid e Mahmodiyah (Taylor St./Talbot St.)

Masjid e Noor (Dark Lane)

Dawatul Islam (Soothill area)

Masjid Noor-UI-Islam (Snowden St.)

Ilaahi Masjid (Hope St.)

Policies and procedures adopted for the induction and training of charity trustees

The Society recognizes that it has a responsibility to provide guidance and assist new charity trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

New charity trustees are given appropriate Charity Commission publications and where considered appropriate attendance at training courses is arranged.

Pay policy for senior staff

The Executive Committee and the management team comprise the key management personnel of the Society.

All members of the Executive give of their time freely and no member/trustee received remuneration in the year.

The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Statement of trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Approval

Approved by the trustees on 3 December 2024 and signed on their behalf by:

Signed :

Abdul Aziz Daji, Chair, IMWS

Independent Examiner's Report to the Trustees of Indian Muslim Welfare Society

I report on the accounts of the Indian Muslim Welfare Society for the year ended 30 September 2024, which are set out on pages 8 to 19.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

Dated 4 December 2024

David Webb FCA

For and on behalf of Fino Limited, a member firm of the
Institute of Chartered Accountants in England and Wales
Firm no. C001892617.

29 Cleveleys Avenue, Rochdale, OL16 4PD

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total 2023 £
Income and endowments from:					
Donations	2	33,037	281,755	314,792	329,620
Charitable activities	3	167,196	57,899	225,095	205,769
Trading activities	4	74,739	--	74,739	71,220
Total Income		274,972	339,654	614,626	606,609
Expenditure					
<i>Expenditure on charitable activities:</i>					
Charity appeals	5	750	268,057	268,807	300,713
Paigaam costs	6	7,829	--	7,829	22,956
Property related costs	7	324,570	6,640	331,210	151,713
Project and centre management costs	8	81,136	30,290	111,426	107,383
Other activity costs	9	42,602	7,357	49,959	50,549
		456,887	312,344	769,231	633,314
Total expenditure		456,887	312,344	769,231	633,314
Net income/(expenditure) before transfers		(181,915)	27,310	(154,605)	(26,705)
Gross transfers between funds	18	--	--	--	--
Net movement in funds	11	(181,915)	27,310	(154,605)	(26,705)
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,477,915	62,400	1,540,315	1,567,020
Total funds carried forward	18	1,296,000	89,710	1,385,710	1,540,315

		Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Total Funds	Prior Year Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £
Fixed Assets:						
Tangible Assets	14	7,541	874,448	--	881,989	901,262
Current Assets:						
Debtors	15	5,003	--	471	5,474	2,672
Cash at bank and in hand:	16					
IMWS Charity Fund		--	--	48,258	48,258	34,559
Other cash at bank and in hand		209,640	232,195	40,981	482,816	628,779
		209,640	232,195	89,239	531,074	663,338
Total Current Assets		214,643	232,195	89,710	536,548	666,010
Liabilities:						
Creditors falling due within one year	17	32,827	--	--	32,827	26,957
Net Current Assets		181,816	232,195	89,710	503,721	639,053
Total Assets less Current Liabilities		189,357	1,106,643	89,710	1,385,710	1,540,315
Net Assets		189,357	1,106,643	89,710	1,385,710	1,540,315
The funds of the charity:	18					
Restricted Income Funds		--	--	89,710	89,710	62,400
Unrestricted Income Funds		189,357	1,106,643	--	1,296,000	1,477,915
		189,357	1,106,643	89,710	1,385,710	1,540,315

The notes on pages 11 to 19 form part of these accounts.

Approved by the trustees on 3 December 2024 and signed on their behalf by:

Trustee
Abdul Aziz Daji (Chair)

Trustee
Rafik Dabhad (Treasurer)

INDIAN MUSLIM WELFARE SOCIETY
Statement of Cash Flows
For the year ended 30 September 2024

Charity No. 1067746

	note	Total 2024	Total 2023
		£	£
Cash flows from operating activities:			
Net movement in funds		(154,605)	(26,705)
Add back depreciation charge		19,273	19,508
Decrease (increase) in debtors		(2,802)	871
Increase (decrease) in creditors		5,870	6,053
Net cash used in operating activities		<u>(132,264)</u>	<u>(273)</u>
 Change in cash and cash equivalents in the reporting period		 (132,264)	 (273)
 Cash and cash equivalents at the beginning of the period		 663,338	 663,611
 Cash and cash equivalents at the end of the period		 <u>531,074</u>	 <u>663,338</u>
 Reconciliation of cash and cash equivalents:			
Bank and cash in hand		531,074	663,338
 Total cash and cash equivalents		 <u>531,074</u>	 <u>663,338</u>

1. Accounting policies

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with 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), (the SORP), applicable regulations and the Charities Act 2011. The Society has a number of affiliated area Masjids which are separate and independently run organisations and are not consolidated into these accounts.

1.2 Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust, or other grant making body. In these accounts these are: appeals and donations for specific purposes, grants received from grant making bodies and funds raised for specific projects, descriptions of which are given in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. There are two designated funds in these accounts, these are the Contingency Fund and the Property Fund (representing land and buildings). Descriptions are given below.

1.4 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Buildings	2% Straight Line Method
Fixture, Fittings & Equipment	15% Reducing Balance Method

No depreciation is charged on land.

1.5 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.6 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and either the grant payment is made without condition, or any condition attaching to the receipt is outside the control of the charity. The charity is registered for VAT purposes and as such expenditure has been shown, where applicable, after the recovery of VAT input tax.

1.7 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 10 below.

1.8 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

1.9 Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities as incurred.

1.10 Contingent liabilities and provisions

A contingent liability is disclosed for such items that do not represent liabilities where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the charity's control. Provisions are recognised for those amounts where there is uncertainty as to the timing and/or the amount that is more than simply determining a reasonable estimation of the liability.

2. Income from Donations:

	Unrestricted Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
Charity Appeals:				
IMWS Charity Fund	--	18,444	18,444	25,387
Gaza Charity Appeal	--	187,295	187,295	53,050
South Gujarat Appeal	--	515	515	1,465
Syria Appeal	--	600	600	100
Pakistan Floods Appeal	--	--	--	2,590
Sadaqatul Fitr	--	--	--	21,785
Turkey and Syria Earthquake Appeal	--	--	--	131,130
Iftaar Syria Appeal	--	--	--	31,933
Pinderfields MRI Scanner Appeal	--	2,151	2,151	7,594
Morocco Earthquake Appeal	--	2,372	2,372	19,629
Libya Floods Appeal	--	3,696	3,696	10,731
Ethiopia Sadaqatul Fitr 2024	--	33,501	33,501	--
Somalia Iftaar 2024	--	32,481	32,481	--
Macmillan Cancer Support	--	700	700	--
	--	281,755	281,755	305,394
General Donations	32,327	--	32,327	24,226
Paigaam Donations	710	--	710	--
Total	33,037	281,755	314,792	329,620

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
Member fees:	20,075	--	20,075	20,617
Hire and rental income:				
Conference Hire	24,860	--	24,860	24,083
Conference Services	9,552	--	9,552	1,531
Sports Hall Hire	66,767	--	66,767	61,396
Wedding Hall Hire	38,260	--	38,260	34,214
	139,439	--	139,439	121,224

continued....

3. continued....	Unrestricted Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
Grants and SLA income:				
Kirklees TSL	--	40,372	40,372	16,030
Women in the Lead	--	9,060	9,060	2,968
One Community Cost Of Living Support	--	--	--	10,000
Kirklees Mega Mela Grant	--	--	--	2,700
Kirklees IT Suite Update Grant	--	--	--	4,100
Kickstart	--	--	--	--
ESF Groundworks	--	--	--	--
Kirklees Swing Grant	--	--	--	--
Yorkshire Childrens Centre	--	2,000	2,000	--
Covid Response	--	--	--	--
	--	51,432	51,432	35,798
 Paigaam advertising income	5,687	--	5,687	10,984
Marriage fees	850	--	850	825
Burial Account	--	6,467	6,467	14,883
Photocopying & office services	--	--	--	--
Sundry Income	1,145	--	1,145	1,438
	7,682	6,467	14,149	28,130
 Total income from charitable activities:	167,196	57,899	225,095	205,769
 4. Income from trading activities	Unrestricted Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
Office rents	74,739	--	74,739	71,220
 5. Charity appeals expenditure	Unrestricted Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
IMWS Charity Fund	--	15,449	15,449	36,392
Dewsbury Hospital A&E snacks	--	--	--	151
Gaza Charity Appeal	--	162,552	162,552	50,113
South Gujarat Appeal	--	590	590	1,430
Syria Appeal	--	600	600	100
Pakistan Floods Appeal	--	--	--	2,590
Sadaqatul Fitr	--	--	--	21,785
Turkey and Syria Earthquake Appeal	--	--	--	131,130
Iftaar Syria Appeal	--	--	--	31,933
Pinderfields MRI Scanner Appeal	--	9,745	9,745	--
Morocco Earthquake Appeal	--	6,012	6,012	15,989
Libya Floods Appeal	--	6,427	6,427	8,000
Ethiopia Sadaqatul Fitr 2024	--	33,501	33,501	--
Somalia Iftaar 2024	--	32,481	32,481	--
Macmillan Cancer Support	--	700	700	--
	--	268,057	268,057	299,613

continued....

5. continued....	Unrestricted Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
Donations by IMWS (from General Funds):				
Yorkshire Air Ambulance	250	--	250	250
Macmillan Cancer Support	--	--	--	350
British Heart Foundation	250	--	250	250
Kirkwood Hospice	250	--	250	250
Carlinghow & Wilton Islamic Trust	--	--	--	--
Total charity donations	<u>750</u>	<u>268,057</u>	<u>268,807</u>	<u>300,713</u>
6. Paigaam costs	Unrestricted			
	2024			2023
	£			£
Printing, Typeset, Translations	1,700			11,008
Travel expenses	--			1,122
Wages and employer costs	5,450			10,300
Sundries	679			526
	<u>7,829</u>			<u>22,956</u>
7. Property related costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
Cleaning and caretaking	49,244	--	49,244	40,983
Sports Hall Attendants	24,291	400	24,691	25,453
Building insurance	14,299	--	14,299	14,278
Repairs and renewals	37,764	2,080	39,844	21,350
Wedding Hall refurbishment	150,090	--	150,090	--
Heat and light	45,448	4,160	49,608	42,574
Water rates	--	--	--	3,187
Council rates	3,434	--	3,434	3,888
	<u>324,570</u>	<u>6,640</u>	<u>331,210</u>	<u>151,713</u>
8. Project and Centre management costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
Wages and salaries	77,265	3,590	80,855	75,270
Project costs	--	24,627	24,627	26,309
Office expenses	3,159	2,073	5,232	4,584
Sundries	712	--	712	1,220
	<u>81,136</u>	<u>30,290</u>	<u>111,426</u>	<u>107,383</u>
9. Other activity costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
Burial expenses	--	7,357	7,357	15,562
Conference servicing expenses	7,415	--	7,415	1,293
Functional costs	7,082	--	7,082	5,734
Governance costs	5,800	--	5,800	5,400
Legal & professional fees	2,903	--	2,903	2,968
General expenses	--	--	--	--
Bank charges	129	--	129	84
Depreciation	19,273	--	19,273	19,508
	<u>42,602</u>	<u>7,357</u>	<u>49,959</u>	<u>50,549</u>

10. Support costs

	Admin Wages £	Office costs & Sundries £	Property costs £	Total £
Activities at Al-Hikmah Centre	77,265	3,871	324,570	405,706
	<u>77,265</u>	<u>3,871</u>	<u>324,570</u>	<u>405,706</u>
<i>Support costs - prior year</i>	<i>Admin Wages £</i>	<i>Office costs & Sundries £</i>	<i>Property costs £</i>	<i>Total £</i>
Activities at Al-Hikmah Centre	72,152	4,175	146,763	223,090
	<u>72,152</u>	<u>4,175</u>	<u>146,763</u>	<u>223,090</u>

Administrative wages are allocated according to an estimate of the time involved.

Office and Property costs are allocated according to a fixed estimate of the particular costs involved.

11. Net Movements in funds for the Year

The net movement in funds for the year is stated after charging:

	2024 £	2023 £
Depreciation of tangible fixed assets	19,273	19,508
Independent Examiner's fees	1,400	1,000

12. Remuneration and expenses to trustees

No remuneration was paid to any trustee in the year and there were no expenses with same.

13. Staff costs

	2024 £	2023 £
The staff costs were:		
Wages and salaries	157,304	138,318
Employers national insurance	3,129	3,017
Employers pension costs	2,151	2,033
	<u>162,584</u>	<u>143,368</u>

The average monthly head count of employees was:

	2024	2023
Project Leaders	1	1
Fundraising	1	1
Centre Management and Administration	3	3
Maintenance and Sports Hall Attendance	4	4
	<u>9</u>	<u>9</u>

No employee had emoluments exceeding £60,000 in the year.

Volunteers

The Society is grateful for the many volunteers who devote hundreds of hours of time each year.

In accordance with accounting standards this contribution is not quantified in these accounts.

14. Tangible fixed assets for use by the charity

	Freehold land	Buildings	Fixtures and Equipment	Total
	£	£	£	£
At 1 October 2023 and at 30 September 2024	397,657	897,113	241,980	1,536,750
Depreciation				
At 1 October 2023	--	402,380	233,108	635,488
Charge for the year	--	17,942	1,331	19,273
At 30 September 2024	--	420,322	234,439	654,761
Net book value				
At 30 September 2024	397,657	476,791	7,541	881,989
At 30 September 2023	397,657	494,733	8,872	901,262

15. Debtors

	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Total Funds	
	£	£	£	2024 £	2023 £
Prepayments	1,253	--	471	1,724	1,244
Invoice debtors	3,750	--	--	3,750	1,428
Total debtors	5,003	--	471	5,474	2,672

16. Cash at bank and in hand

	Unrestricted General Fund	Unrestricted Contingency Fund	Restricted Funds	Total Funds	
	2024 £	2024 £	2024 £	2024 £	2023 £
IMWS Charity Fund	--	--	48,258	48,258	34,559
Other cash at bank and in hand:					
Other bank balances	209,483	232,195	40,981	482,659	628,621
Cash in hand	157	--	--	157	158
	209,640	232,195	89,239	531,074	663,338

17. Liabilities falling due within one year

	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Total Funds	
	2024 £	2024 £	2024 £	2024 £	2023 £
Deposits held	10,365	--	--	10,365	6,110
Accrued expenses	6,126	--	--	6,126	5,864
Burial account creditor	--	--	--	--	3,107
Employment taxes and VAT	16,336	--	--	16,336	11,876
	32,827	--	--	32,827	26,957

18. Analysis of charitable funds

RESTRICTED FUNDS	Balance at 1 Oct 2023 £	Income £	Expenditure £	Transfers £	Balance at 30 Sept 2024 £
Charity Appeals:					
IMWS Charity Fund	13,421	18,444	(15,449)	--	16,416
Gaza Charity Appeal	7,098	187,295	(162,552)	--	31,841
South Gujarat Appeal	75	515	(590)	--	--
Syria Appeal	--	600	(600)	--	--
Pakistan Floods Appeal	--	--	--	--	--
Sadaqatul Fitr	--	--	--	--	--
Turkey and Syria Earthquake Appeal	--	--	--	--	--
Iftaar Syria Appeal	--	--	--	--	--
Pinderfields MRI Scanner Appeal	7,594	2,151	(9,745)	--	--
Morocco Earthquake Appeal	3,640	2,372	(6,012)	--	--
Libya Floods Appeal	2,731	3,696	(6,427)	--	--
Ethiopia Sadaqatul Fitr 2024	--	33,501	(33,501)	--	--
Somalia Iftaar 2024	--	32,481	(32,481)	--	--
Macmillan Cancer Support	--	700	(700)	--	--
	34,559	281,755	(268,057)	--	48,257
Grant and SLA Projects:					
Kirklees TSL	5,498	40,372	(25,870)	--	20,000
Women in the Lead	--	9,060	(9,060)	--	--
One Community Cost Of Living Support	--	--	--	--	--
Kirklees Mega Mela Grant	--	--	--	--	--
Kirklees IT Suite Update Grant	--	--	--	--	--
Kickstart	1,179	--	--	--	1,179
Kirklees Swing Grant	--	--	--	--	--
Yorkshire Childrens Centre	--	2,000	(2,000)	--	--
	6,677	51,432	(36,930)	--	21,179
IMWS Burial Fund	21,164	6,467	(7,357)	--	20,274
Total Restricted Funds	62,400	339,654	(312,344)	--	89,710

Charity Appeals

These are set up to raise funds for particular appeals in response to needs from emergencies and disasters.

IMWS Charity Fund

This is a fund to make available appeal money in a quick and responsive fashion to react to situations and emergencies and where the situation is such that a separate appeal fund is impractical in the circumstances.

IMWS Burial Fund

This fund is for the IMWS burial service. Income is for burial fees and occasional donations for the burial service. Expenditure is burial fees that are passed on in full and other expenses incurred, in particular running the vehicle.

Restricted Funds - PRIOR YEAR	Balance at 1 Oct 2022 £	Incoming Resources £	Programme Expenditure £	Transfers £	Balance at 30 Sept 2023 £
Charity Appeals:					
IMWS Charity Fund	24,577	25,387	(36,543)	--	13,421
Gaza Charity Appeal	4,161	53,050	(50,113)	--	7,098
South Gujarat Appeal	40	1,465	(1,430)	--	75
Syria Appeal	--	100	(100)	--	--
Pakistan Floods Appeal	--	2,590	(2,590)	--	--
Sadaqatul Fitr	--	21,785	(21,785)	--	--
Turkey and Syria Earthquake Appeal	--	131,130	(131,130)	--	--
Iftaar Syria Appeal	--	31,933	(31,933)	--	--
Pinderfields MRI Scanner Appeal	--	7,594	--	--	7,594
Morocco Earthquake Appeal	--	19,629	(15,989)	--	3,640
Libya Floods Appeal	--	10,731	(8,000)	--	2,731
	28,778	305,394	(299,613)	--	34,559

<i>Grant Projects: - PRIOR YEAR</i>	<i>Balance at 1 Oct 2022</i>	<i>Incoming Resources</i>	<i>Programme Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 Sept 2023</i>
<i>Kirklees TSL</i>	500	16,030	(11,032)	--	5,498
<i>Women in the Lead</i>	701	2,968	(3,669)	--	--
<i>One Community Cost Of Living Support</i>	--	10,000	(10,000)	--	--
<i>Kirklees Mega Mela Grant</i>	--	2,700	(2,700)	--	--
<i>Kirklees IT Suite Update Grant</i>	--	4,100	(4,100)	--	--
<i>Kickstart</i>	1,179	--	--	--	1,179
<i>Kirklees Swing Grant</i>	92	--	(92)	--	--
<i>Yorkshire Childrens Centre</i>	4,413	--	(4,413)	--	--
	6,885	35,798	(36,006)	--	6,677
<i>IMWS Burial Fund</i>	21,843	14,883	(15,562)	--	21,164
<i>Total Restricted Funds</i>	57,506	356,075	(351,181)	--	62,400

UNRESTRICTED FUNDS	Balance at 1 Oct 2023	Income	Expenditure	Transfers	Balance at 30 Sept 2024
	£	£	£	£	£
General Reserves	201,297	274,972	(438,945)	152,033	189,357
Designated Funds:					
Property Fund	892,390	--	(17,942)	--	874,448
Contingency Fund	384,228	--	--	(152,033)	232,195
Total Designated Funds	1,276,618	--	(17,942)	(152,033)	1,106,643
Total Unrestricted Funds	1,477,915	274,972	(456,887)	--	1,296,000

<i>Unrestricted Funds - PRIOR YEAR</i>	<i>Balance at 1 Oct 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 Sept 2023</i>
	£	£	£	£	£
<i>General Reserves</i>	396,735	250,534	(264,191)	(181,781)	201,297
<i>Designated Funds:</i>					
<i>Property Fund</i>	910,332	--	(17,942)	--	892,390
<i>Contingency Fund</i>	202,447	--	--	181,781	384,228
<i>Total Designated Funds</i>	1,112,779	--	(17,942)	181,781	1,276,618
<i>Total Unrestricted Funds</i>	1,509,514	250,534	(282,133)	--	1,477,915

Property Fund

The Property Fund is the land and buildings held by the charity.

Contingency Fund

The Contingency Fund is a fund that sets monies aside from the General Fund as part of the charity's risk management strategy. In the event of an emergency the trustees take the view that the Society should be able to run without any income stream for at least 12 months and that the Contingency Fund should be held in an accessible form.

19. Analysis of Net Assets Between Funds	Unrestricted General Fund	Unrestricted Property Fund	Unrestricted Other Designated	Restricted Funds	Total
	£	£	£	£	£
Tangible Fixed Assets	7,541	874,448	--	--	881,989
Current Assets	214,643	--	232,195	89,710	536,548
Creditors falling due within one year	(32,827)	--	--	--	(32,827)
	189,357	874,448	232,195	89,710	1,385,710

Analysis of Net Assets Between Funds - PRIOR YEAR

	<i>Unrestricted General Fund</i>	<i>Unrestricted Property Fund</i>	<i>Unrestricted Other Designated</i>	<i>Restricted Funds</i>	<i>Total</i>
	£	£	£	£	£
<i>Tangible Fixed Assets</i>	8,872	892,390	--	--	901,262
<i>Current Assets</i>	216,275	--	384,228	65,507	666,010
<i>Creditors falling due within one year</i>	(23,850)	--	--	(3,107)	(26,957)
	201,297	892,390	384,228	62,400	1,540,315

20. Related Party Transactions

There are no related party transactions that require disclosure under the Charity SORP (FRS 102) paragraph 9.17.

21. Operating lease commitments
Lessee

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
later than 1 year and not later than five years:	--	63

THE INDIAN MUSLIM WELFARE SOCIETY

England & Wales - Charity number 1067746

Accounts

INDIAN MUSLIM WELFARE SOCIETY (IMWS)
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Charity Registration No. 1067746

INDIAN MUSLIM WELFARE SOCIETY

Financial Statements

Year Ended 30 September 2023

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The trustees present their annual report and financial statements for the year ended 30 September 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and '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)' (the Charity SORP).

Administrative details

Charity Name: Indian Muslim Welfare Society
also known as: IMWS

Charity Registration Number: 1067746

Trustees:	Rafik Dabhad	Chair	
	Mohamed Mulla	Vice-Chair	
	Ismail E Patel	Treasurer	
	Intekhabalam Patel	Assistant Treasurer	
	Ismail Suleman	Secretary	
	Hussein Dharma	Joint Secretary	
	Ahmad Lunat OBE	Elected Member	
	Abdul Aziz Daji	Elected Member	
	Masum Karolia	Elected Member	
	Mufti Mohammed Amin Pandor	Elected Member	
	Ismail Imtiyaz Ahmed Patel	Elected Member	appointed 25 Feb 2023
	Hanif Momaniat	Elected Member	appointed 25 Feb 2023
	also served in the year:		
	Rashid Soni	Elected Member	retired 25 Feb 2023

General Manager: Nadeem Raja

Charity Office: Al-Hikmah Centre
28 Track Road
Batley
WF17 7AA

Advisers:	Bankers :	Lloyds Banking Group	20 Market Place, Dewsbury, WF13 1DF
	Accountant:	Forrest Burlinson	20 Owl Lane, Dewsbury, WF12 7RQ
	Solicitors:	Diskan & Co	20 Bond Street, Dewsbury, WF13 1AT
	Independent Examiner:	David Webb FCA	

Custodian Trustees: re property

Fakir H. Daji
Ebrahim. I. Patel
Shabbir Kazi
Ebrahim Dockrat MBE

Statement on public benefit

The trustees are pleased to confirm that they have considered the Charity Commission's guidance on public benefit in deciding the activities and operations of the charity. The following demonstrates this compliance.

Purpose and activities

The Indian Muslim Welfare Society was established in 1957, the purposes of the charity are:-

- i) To promote harmony as preached and practiced by the Indian Sunni Deobandi School of Thought Muslims between different religious communities living locally and nationally.
- ii) To provide and facilitate training, education and employment opportunities for the local community.
- iii) To carry out charitable and welfare work wherever and whenever as the executive committee think fit.
- iv) To represent the community at all levels.

The year 2022-23

IMWS had another good year. Despite increased running costs of up to 25% in some areas and economic challenges, however, the committee members and IMWS team have worked tirelessly to make sure that we provide excellent services to our communities and bring new clients.

We have taken a few major decisions; we have contracted HR and H&S expertise from a professional organization (Croner) to support and review the policies and procedures of IMWS (2023-2024 will be the last year of the Croner contract as we are equipped to deal with the HR & H&S matters). This included carrying out an intense H&S survey of our premises by an external body and subsequently we had to invest a large sum to make sure that the Al-Hikmah Centre is a safer place to work, use and deliver community programmes. We have revalued our building costs to get the right insurance, carried out an asbestos survey (no asbestos found in the buildings), comprehensive electrical checks and up-to-date certifications have been attained. IMWS team continuously seek quotations to keep the running costs to a minimum, especially in the current environment and will continue to do so.

IMWS is ambitious of another good year and seeking support from our community to provide the services expected from IMWS.

Achievements in the year

During the year the charity has continued its work in the following areas:

- The Society provides **Adult Learning Courses**, including ESOL, IT and Confidence Building.
- **Multiply project** for two years to enhance numeracy skills for ladies.
- The Society provides **burial services** for its members and non-members alike.
- The **Adult Learning Co-ordinator** organised a number of events related to women e.g. workshop on health topics, relaxation and spiritual enhancement.
- The Society has continued to provide women's **aerobic classes** and men's **keep-fit classes** on a weekly basis.
- The Society ran a successful **cricket coaching** course for children aged 12 to 18 years at the centre in partnership with a local organisation.
- The **IMWS Charity Fund** has continued to collect funds for humanitarian causes locally, nationally and internationally.
- IMWS regularly donates funds to local organisations that provide valuable services to the local community. This year we donated to **Yorkshire Air Ambulance, Kirkwood Hospice, The British Heart Foundation, MacMillan Cancer** and **the Forget Me Not Children's Hospice**, directly and through the **Kirklees Mayor's Charity Appeal**.
- The Society runs a **Youth Group** tackling issues affecting young people today and engaging with the wider community in partnership with local organisations.

- Regular events on **Inter-Faith** related issues have been held at the centre.
- The Society provides a **venue** for various organisations to have team meetings, away days and training.
- Al-Hikmah Centre has become a **hub for Blood Donations** in North Kirklees.
- The Society continues to invest in the **refurbishment** of its building and assets.
- The Society provides an **Electric Car Charging Point** on site.
- Held meetings with the Police Commissioner, the Mayor of Kirklees, the local MP for Batley and Spen, and Kirklees Council.
- Continued to work closely with its seven affiliated organisations providing support.
- Held regular meetings with the coroner's office and KMC burial department.
- In order to raise awareness, the Society published regular press releases and circulars in its trilingual publication **Paigaam**. This helped tremendously for people with limited English language skills. To reduce the deficit and costs, the committee has decided to go online with Paigaam.
- The Society houses a **NHS breast screening** unit on site.
- The Society has developed a new **website** with e-commerce facilities.
- Refurbished **sports hall** facilities.
- Various **conferences** organised regarding the tensions in Leicester and India.
- Staff training on Legionella and Health & Safety, etc.
- Affiliated **Madrassa football tournament**.
- The Women In The Lead Project will continue with the new name **LIME LIGHT** until 2025.
- IMWS held a Health Mega Mela to raise awareness around health, 600+ members of the community attended the event.
- The **IT Suite** has been upgraded and old desk tops replaced with 10 new laptops and a laser printer.

Financial review and reserves

The charity collected £305,394 for charitable emergency appeals and causes in the year (2022: £236,734).

We collect funds for specific national and international disaster and emergency appeals as well as for maintaining the IMWS Charity Fund to ensure funds are available when needed more urgently.

These funds are administered by the IMWS Charity Committee.

Each of the appeals income and expenditure is outlined in note 18 to the accounts.

General donations to the Society received in the year were £24,226 (2022: £30,365).

Other income comes from:

- membership fees £20,617 (2022: £21,717);
- hire of the Al-Hikmah Centre for conferences, weddings and office space £131,048 (2022: £121,057);
- fees for the use of the Sports Hall facilities £61,396 (2022: £57,469);
- and other services £2,263 (2022: £2,313).

The Paigaam newsletter raised £10,984 (2022: £14,723) from the sale of advertising space and cost £22,956 to produce (2022: £23,765).

Funds and reserves:

Restricted funds are those that have to be used for a specific purpose by the charity.

Restricted funds held in respect of the IMWS Charity Fund and Charity Appeals not yet distributed at the period end were £34,559 (2022: £28,778).

Projects received funding of £35,798 (2022: £53,251) against expenditure of £31,056 (2022: £31,768) , some projects funds were therefore carried into 2023-24.

The Burial Service had income of £14,883 and expenditure of £15,562.
Funds carried forward were £21,164 (2022: £21,843).

Total restricted funds at the period end were £62,400 (2022: £57,506).

Designated funds are funds set aside from the general fund by the trustees.

They consist of a contingency fund of £384,228 (2022: £202,447), and a fund representing the land and buildings which amounted to £892,390 (2022: £910,332).

The contingency fund is money set aside to deal with any emergency, such as with the property, and to ensure the charity can continue to function and provide services should there be any significant loss of income.

Free reserves are general reserves which exclude the property and the contingency fund. So what is available to meet day-to-day expenses. These free reserves as at 30 September 2023 were £201,297 (2022: £396,735).

The trustees regularly monitor the level of free reserves and what level of contingency is appropriate.

Investment powers

The constitution authorises the charity trustees to make and hold investments using the general funds of the charity, but currently all of the funds are held on bank deposit.

Risk management

The trustees have examined operational, financial and business risks that include:

- Financial risks such as rising costs and inflation.
- Financial control risks by ensuring accounting procedures are followed;
- Ensuring access to external funding is optimised;
- Operational risks by providing premises that operate within Health and Safety guidelines and are safe, warm, accessible for users to feel comfortable and enjoy;
- Community by informing members of updates and promoting IMWS as a facility that can be accessed by the entire local and surrounding population;
- Staffing to promote a culture which includes staff retention, providing training opportunities and encouraging input to decision making;
- Governance by ensuring all trustees and staff understand their role and responsibilities.
The Society provides access to training to trustees and staff which may be required from time to time;
- External Factors to establish the market position of IMWS, as a provider of facilities, within the community and being adaptable to client, customer and members' needs and foreseeing changes to local and national trends;
- Land and buildings by ensuring appropriate policies are in place to cover accident and risks. This also includes carrying adequate business and public liability insurance and ensuring inspections, testing, checks and drills are carried out in line with regulations and guidelines.

Structure, Governance and Management

The Society is a charitable trust governed by a constitution adopted on 13 December 1997 and last amended on 15 February 2014.

The trustees named above have served throughout the year except where indicated.

Appointment of trustees is governed by the constitution. The Board of Trustees adopts the title of Executive Trustees' and ordinarily consists of 12 elected members for a period of up to 3 years. The roles and responsibilities of the Executive Trustees are governed by the Society's document titled 'Roles and Responsibilities'.

In addition, the Executive Committee may also appoint not more than 10 co-opted members for a term of up to 2 years, and Area Representatives of affiliated organisations.

At regular meetings the Executive Committee agrees the broad strategy and areas of activity for the charity in conjunction with its affiliated organisations. The Society has a 'Code of Conduct for Executive Members'. Various sub-committees have been formed to oversee the varied areas of activity the Society undertakes. As well as these the Executive Committee delegate the day to day responsibilities for the running of the Al-Hikmah Centre to the General Manager and his staff.

Membership

Membership of the Society is open to any Sunni Deobandi School of Thought Muslim of Indian origin or descent, which is derived from paternal lineage (over the age of 18 years) who will have paid any annual subscription fee laid down from time to time by the Society and who is a member of an affiliated organisation and is interested in furthering the Society's work.

Policies and procedures adopted for the induction and training of charity trustees

The Society recognizes that it has a responsibility to provide guidance and assist new charity trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance. New charity trustees are given appropriate Charity Commission publications and where considered appropriate attendance at training courses is arranged.

Pay policy for senior staff

The Executive Committee and the management team comprise the key management personnel of the Society. All members of the Executive give of their time freely and no member/trustee received remuneration in the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Affiliated Organisations

Any Masjid whose members are Sunni Deobandi School of Thought Muslims and are from Indian origin derived from paternal lineage, may apply to become an affiliated organisation to the Society, subject to approval.

The following are affiliated organisations:

Islamic Cultural & Welfare Association (ICWA) - Jame Masjid / Jumma Masjid

Mount Pleasant Islamic Trust (MPIT) - Madina Masjid

Masjid e Mahmodiyah (Taylor St./Talbot St.)

Masjid e Noor (Dark Lane)

Dawatul Islam (Soothill area)

Masjid Noor-UI-Islam (Snowden St.)

Ilaahi Masjid (Hope St.)

Statement of trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Approval

Approved by the trustees on 15 December 2023 and signed on their behalf by:

Signed :

Rafik Dabhad, Chair, IMWS

INDIAN MUSLIM WELFARE SOCIETY

Charity Registration No. 1067746

Independent Examiner's Report to the Trustees of Indian Muslim Welfare Society

I report on the accounts of the Indian Muslim Welfare Society for the year ended 30 September 2023, which are set out on pages 8 to 19.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

Dated 15 December 2023

David Webb FCA

For and on behalf of Fino Limited, a member firm of the
Institute of Chartered Accountants in England and Wales
Firm no. C001892617.

29 Cleveleys Avenue, Rochdale, OL16 4PD

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total 2022 £
Income and endowments from:					
Donations	2	24,226	305,394	329,620	267,099
Charitable activities	3	155,088	50,681	205,769	222,121
Trading activities	4	71,220	--	71,220	58,667
Total Income		250,534	356,075	606,609	547,887
Expenditure					
<i>Expenditure on charitable activities:</i>					
Charity appeals	5	1,100	299,613	300,713	234,869
Paigam costs	6	22,956	--	22,956	23,765
Property related costs	7	146,763	4,950	151,713	139,621
Project and centre management costs	8	76,327	31,056	107,383	100,615
Other activity costs	9	34,987	15,562	50,549	41,720
		282,133	351,181	633,314	540,590
Total expenditure		282,133	351,181	633,314	540,590
Net income/(expenditure) before transfers		(31,599)	4,894	(26,705)	7,297
Gross transfers between funds	18	--	--	--	--
Net movement in funds	11	(31,599)	4,894	(26,705)	7,297
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,509,514	57,506	1,567,020	1,559,723
Total funds carried forward	18	1,477,915	62,400	1,540,315	1,567,020

		Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Total Funds	Prior Year Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
Fixed Assets:						
Tangible Assets	14	8,872	892,390	--	901,262	920,770
Current Assets:						
Debtors	15	2,672	--	--	2,672	3,543
Cash at bank and in hand:	16					
IMWS Charity Fund		--	--	34,559	34,559	28,778
Other cash at bank and in hand		213,603	384,228	30,948	628,779	634,833
		213,603	384,228	65,507	663,338	663,611
Total Current Assets		216,275	384,228	65,507	666,010	667,154
Liabilities:						
Creditors falling due within one year	17	23,850	--	3,107	26,957	20,904
Net Current Assets		192,425	384,228	62,400	639,053	646,250
Total Assets less Current Liabilities		201,297	1,276,618	62,400	1,540,315	1,567,020
Net Assets		201,297	1,276,618	62,400	1,540,315	1,567,020
The funds of the charity:	18					
Restricted Income Funds		--	--	62,400	62,400	57,506
Unrestricted Income Funds		201,297	1,276,618	--	1,477,915	1,509,514
		201,297	1,276,618	62,400	1,540,315	1,567,020

The notes on pages 11 to 19 form part of these accounts.

Approved by the trustees on 15 December 2023 and signed on their behalf by:

Trustee
Rafik Dabhad (Chair)

Trustee
Ismail E. Patel (Treasurer)

INDIAN MUSLIM WELFARE SOCIETY
Statement of Cash Flows
For the year ended 30 September 2023

Charity No. 1067746

	note	Total 2023	Total 2022
		£	£
Cash flows from operating activities:			
Net movement in funds		(26,705)	7,297
Add back depreciation charge		19,508	19,784
Decrease (increase) in debtors		871	344
Increase (decrease) in creditors		6,053	(11,687)
Net cash used in operating activities		(273)	15,738
 Change in cash and cash equivalents in the reporting period		(273)	15,738
 Cash and cash equivalents at the beginning of the period		663,611	647,873
 Cash and cash equivalents at the end of the period		<u>663,338</u>	<u>663,611</u>
 Reconciliation of cash and cash equivalents:			
Bank and cash in hand		663,338	663,611
 Total cash and cash equivalents		<u>663,338</u>	<u>663,611</u>

1. Accounting policies

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with 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), (the SORP), applicable regulations and the Charities Act 2011.

The Society has a number of affiliated area Masjids which are separate and independently run organisations and are not consolidated into these accounts.

1.2 Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust, or other grant making body. In these accounts these are: appeals and donations for specific purposes, grants received from grant making bodies and funds raised for specific projects, descriptions of which are given in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. There are two designated funds in these accounts, these are the Contingency Fund and the Property Fund (representing land and buildings). Descriptions are given below.

1.4 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Buildings	2% Straight Line Method
Fixture, Fittings & Equipment	15% Reducing Balance Method
No depreciation is charged on land.	

1.5 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.6 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives.

Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and either the grant payment is made without condition, or any condition attaching to the receipt is outside the control of the charity.

The charity is registered for VAT purposes and as such expenditure has been shown, where applicable, after the recovery of VAT input tax.

1.7 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 10 below.

1.8 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

1.9 Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities as incurred.

1.10 Contingent liabilities and provisions

A contingent liability is disclosed for such items that do not represent liabilities where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the charity's control. Provisions are recognised for those amounts where there is uncertainty as to the timing and/or the amount that is more than simply determining a reasonable estimation of the liability.

2. Income from Donations:

	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
Charity Appeals:				
IMWS Charity Fund	--	25,387	25,387	36,748
Gaza Charity Appeal	--	53,050	53,050	37,372
South Gujarat Appeal	--	1,465	1,465	5,858
Syria Appeal	--	100	100	5,670
Pakistan Floods Appeal	--	2,590	2,590	72,800
Sadaqatul Fitr	--	21,785	21,785	26,718
Turkey and Syria Earthquake Appeal	--	131,130	131,130	--
Iftaar Syria Appeal	--	31,933	31,933	--
Pinderfields MRI Scanner Appeal	--	7,594	7,594	--
Morocco Earthquake Appeal	--	19,629	19,629	--
Libya Floods Appeal	--	10,731	10,731	--
Afghanistan Earthquake Appeal	--	--	--	7,038
Bangladesh Floods Appeal	--	--	--	6,966
Gujarat Floods Appeal	--	--	--	8,027
Macmillan Cancer Support	--	--	--	400
Forget-Me-Not Coffee Morning	--	--	--	210
Ramadhan Iftaar Appeal Afghanistan	--	--	--	28,927
	--	305,394	305,394	236,734
General Donations	24,226	--	24,226	30,365
Total	24,226	305,394	329,620	267,099

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
Member fees:	20,617	--	20,617	21,717
Hire and rental income:				
Conference Hire	24,083	--	24,083	28,418
Conference Services	1,531	--	1,531	2,584
Sports Hall Hire	61,396	--	61,396	57,469
Wedding Hall Hire	34,214	--	34,214	31,388
	121,224	--	121,224	119,859

continued....

3. continued....	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
Grants and SLA income:				
Kirklees TSL	--	16,030	16,030	8,330
Women in the Lead	--	2,968	2,968	8,970
One Community Cost Of Living Support	--	10,000	10,000	--
Kirklees Mega Mela Grant	--	2,700	2,700	--
Kirklees IT Suite Update Grant	--	4,100	4,100	--
Kickstart	--	--	--	11,256
ESF Groundworks	--	--	--	7,680
Kirklees Swing Grant	--	--	--	200
Yorkshire Childrens Centre	--	--	--	10,000
Covid Response	--	--	--	6,815
	--	35,798	35,798	53,251
 Paigaam advertising income	10,984	--	10,984	14,723
Marriage fees	825	--	825	945
Burial Account	--	14,883	14,883	10,258
Photocopying & office services	--	--	--	97
Sundry Income	1,438	--	1,438	1,271
	13,247	14,883	28,130	27,294
 Total income from charitable activities:	155,088	50,681	205,769	222,121
 4. Income from trading activities	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
Office rents	71,220	--	71,220	58,667
 5. Charity appeals expenditure	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
IMWS Charity Fund	--	36,392	36,392	34,886
Dewsbury Hospital A&E snacks	--	151	151	--
Gaza Charity Appeal	--	50,113	50,113	36,339
South Gujarat Appeal	--	1,430	1,430	5,818
Syria Appeal	--	100	100	5,690
Pakistan Floods Appeal	--	2,590	2,590	72,800
Sadaqatul Fitr	--	21,785	21,785	26,718
Turkey and Syria Earthquake Appeal	--	131,130	131,130	--
Iftaar Syria Appeal	--	31,933	31,933	--
Morocco Earthquake Appeal	--	15,989	15,989	--
Libya Floods Appeal	--	8,000	8,000	--
Afghanistan Earthquake Appeal	--	--	--	7,038
Bangladesh Floods Appeal	--	--	--	6,966
Gujarat Floods Appeal	--	--	--	8,027
Macmillan Cancer Support	--	--	--	400
Forget-Me-Not Coffee Morning	--	--	--	210
Ramadhan Iftaar Appeal Afghanistan	--	--	--	28,927
	--	299,613	299,613	233,819

continued....

5. continued....	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
Donations by IMWS (from General Funds):				
Yorkshire Air Ambulance	250	--	250	300
Macmillan Cancer Support	350	--	350	250
British Heart Foundation	250	--	250	--
Kirkwood Hospice	250	--	250	--
Carlinghow & Wilton Islamic Trust	--	--	--	500
Total charity donations	1,100	299,613	300,713	234,869
6. Paigaam costs	Unrestricted 2023			2022
	£			£
Printing, Typeset, Translations	11,008			10,699
Travel expenses	1,122			1,273
Wages and employer costs	10,300			11,040
Sundries	526			753
	22,956			23,765
7. Property related costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
Hall Cleaning and caretaking	40,983	--	40,983	40,452
Sports Hall Attendants	25,453	--	25,453	26,952
Building insurance	14,278	--	14,278	13,067
Repairs and renewals	19,700	1,650	21,350	28,342
Heat and light	39,274	3,300	42,574	23,439
Water rates	3,187	--	3,187	2,789
Council rates	3,888	--	3,888	4,580
	146,763	4,950	151,713	139,621
8. Project and Centre management costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
Wages and salaries	72,152	3,118	75,270	63,197
Project costs	--	26,309	26,309	31,768
Office expenses	2,955	1,629	4,584	4,896
Sundries	1,220	--	1,220	754
	76,327	31,056	107,383	100,615
9. Other activity costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
Burial expenses	--	15,562	15,562	4,783
Conference servicing expenses	1,293	--	1,293	1,890
Own functions	5,734	--	5,734	6,156
Governance costs	5,400	--	5,400	5,400
Legal & professional fees	2,968	--	2,968	3,116
General expenses	--	--	--	500
Bank charges	84	--	84	91
Depreciation	19,508	--	19,508	19,784
	34,987	15,562	50,549	41,720

10. Support costs

	Admin Wages £	Office costs & Sundries £	Property costs £	Total £
Activities at Al-Hikmah Centre	72,152	4,175	146,763	223,090
	<u>72,152</u>	<u>4,175</u>	<u>146,763</u>	<u>223,090</u>
<i>Support costs - prior year</i>	<i>Admin Wages £</i>	<i>Office costs & Sundries £</i>	<i>Property costs £</i>	<i>Total £</i>
Activities at Al-Hikmah Centre	63,197	5,650	124,869	193,716
	<u>63,197</u>	<u>5,650</u>	<u>124,869</u>	<u>193,716</u>

Administrative wages are allocated according to an estimate of the time involved.

Office and Property costs are allocated according to a fixed estimate of the particular costs involved.

11. Net Movements in funds for the Year

The net movement in funds for the year is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	19,508	19,784
Independent Examiner's fees	1,000	1,000

12. Remuneration and expenses to trustees

No remuneration was paid to any trustee in the year and there were no expenses with same.

13. Staff costs

	2023 £	2022 £
The staff costs were:		
Wages and salaries	138,318	146,521
Employers national insurance	3,017	3,195
Employers pension costs	2,033	2,027
	<u>143,368</u>	<u>151,743</u>

The average monthly head count of employees was:

	2023	2022
Project Leaders	1	2
Fundraising	1	1
Centre Management and Administration	3	3
Maintenance and Sports Hall Attendance	4	4
	<u>9</u>	<u>10</u>

No employee had emoluments exceeding £60,000 in the year.

Volunteers

The Society is grateful for the many volunteers who devote hundreds of hours of time each year.

In accordance with accounting standards this contribution is not quantified in these accounts.

14. Tangible fixed assets for use by the charity

	Freehold land	Buildings	Fixtures and Equipment	Total
	£	£	£	£
At 1 October 2022 and at 30 September 2023	397,657	897,113	241,980	1,536,750
Depreciation				
At 1 October 2022	--	384,438	231,542	615,980
Charge for the year	--	17,942	1,566	19,508
At 30 September 2023	--	402,380	233,108	635,488
Net book value				
At 30 September 2023	397,657	494,733	8,872	901,262
At 30 September 2022	397,657	512,675	10,438	920,770

15. Debtors

	Unrestricted	
	2023	2022
	£	£
Prepayments	1,244	1,257
Invoice debtors	1,428	2,286
Total debtors	2,672	3,543

16. Cash at bank and in hand

	Unrestricted General Fund	Unrestricted Contingency Fund	Restricted Funds	Total Funds	
	2023	2023	2023	2023	2022
	£	£	£	£	£
IMWS Charity Fund	--	--	34,559	34,559	28,778
Other cash at bank and in hand:					
Other bank balances	213,445	384,228	30,948	628,621	634,674
Cash in hand	158	--	--	158	159
	213,603	384,228	65,507	663,338	663,611

17. Liabilities falling due within one year

	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2023	2022
	£	£	£	£	£
Deposits held	6,110	--	--	6,110	7,450
Accrued expenses	5,864	--	--	5,864	5,400
Burial account creditor	--	--	3,107	3,107	--
Employment taxes and VAT	11,876	--	--	11,876	8,054
	23,850	--	3,107	26,957	20,904

18. Analysis of charitable funds

RESTRICTED FUNDS	Balance at 1 Oct 2022 £	Income £	Expenditure £	Transfers £	Balance at 30 Sept 2023 £
Charity Appeals:					
IMWS Charity Fund	24,577	25,387	(36,543)	--	13,421
Gaza Charity Appeal	4,161	53,050	(50,113)	--	7,098
South Gujarat Appeal	40	1,465	(1,430)	--	75
Syria Appeal	--	100	(100)	--	--
Pakistan Floods Appeal	--	2,590	(2,590)	--	--
Sadaqatul Fitr	--	21,785	(21,785)	--	--
Turkey and Syria Earthquake Appeal	--	131,130	(131,130)	--	--
Iftaar Syria Appeal	--	31,933	(31,933)	--	--
Pinderfields MRI Scanner Appeal	--	7,594	--	--	7,594
Morocco Earthquake Appeal	--	19,629	(15,989)	--	3,640
Libya Floods Appeal	--	10,731	(8,000)	--	2,731
	28,778	305,394	(299,613)	--	34,559
Grant and SLA Projects:					
Kirklees TSL	500	16,030	(11,032)	--	5,498
Women in the Lead	701	2,968	(3,669)	--	--
One Community Cost Of Living Support	--	10,000	(10,000)	--	--
Kirklees Mega Mela Grant	--	2,700	(2,700)	--	--
Kirklees IT Suite Update Grant	--	4,100	(4,100)	--	--
Kickstart	1,179	--	--	--	1,179
Kirklees Swing Grant	92	--	(92)	--	--
Yorkshire Childrens Centre	4,413	--	(4,413)	--	--
	6,885	35,798	(36,006)	--	6,677
IMWS Burial Fund	21,843	14,883	(15,562)	--	21,164
Total Restricted Funds	57,506	356,075	(351,181)	--	62,400

Charity Appeals

These are set up to raise funds for particular appeals in response to needs from emergencies and disasters.

IMWS Charity Fund

This is a fund to make available appeal money in a quick and responsive fashion to react to situations and emergencies and where the situation is such that a separate appeal fund is impractical in the circumstances.

IMWS Burial Fund

This fund is for the IMWS burial service. Income is for burial fees and occasional donations for the burial service. Expenditure is burial fees that are passed on in full and other expenses incurred, in particular running the vehicle.

Restricted Funds - PRIOR YEAR	Balance at 1 Oct 2021 £	Incoming Resources £	Programme Expenditure £	Transfers £	Balance at 30 Sept 2022 £
Charity Appeals:					
IMWS Charity Fund	22,715	36,748	(34,886)	--	24,577
Ramadhan Iftari Appeal Afghanistan	--	28,927	(28,927)	--	--
Gaza Charity Appeal	3,128	37,372	(36,339)	--	4,161
South Gujarat Appeal	--	5,858	(5,818)	--	40
Syria Appeal	20	5,670	(5,690)	--	--
Afghanistan Earthquake Appeal	--	7,038	(7,038)	--	--
Sadaqatul Fitr	--	26,718	(26,718)	--	--
Bangladesh Floods Appeal	--	6,966	(6,966)	--	--
Gujarat Floods Appeal	--	8,027	(8,027)	--	--
Pakistan Floods Appeal	--	72,800	(72,800)	--	--
Macmillan Cancer Support	--	400	(400)	--	--
Forget-Me-Not Coffee Morning	--	210	(210)	--	--
	25,863	236,734	(233,819)	--	28,778

<i>Grant Projects: - PRIOR YEAR</i>	<i>Balance at 1 Oct 2021</i>	<i>Incoming Resources</i>	<i>Programme Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 Sept 2022</i>
<i>Kickstart</i>	--	11,256	(10,077)	--	1,179
<i>ESF Groundworks</i>	--	7,680	(7,680)	--	--
<i>Kirklees TSL</i>	--	8,330	(7,830)	--	500
<i>Kirklees Swing Grant</i>	--	200	(108)	--	92
<i>Women in the Lead</i>	--	8,970	(8,269)	--	701
<i>Yorkshire Childrens Centre</i>	--	10,000	(5,587)	--	4,413
<i>Covid Response</i>	--	6,815	(6,815)	--	--
	--	53,251	(46,366)	--	6,885
<i>IMWS Burial Fund</i>	16,368	10,258	(4,783)	--	21,843
Total Restricted Funds	42,231	300,243	(284,968)	--	57,506

UNRESTRICTED FUNDS	Balance at 1 Oct 2022	Income	Expenditure	Transfers	Balance at 30 Sept 2023
	£	£	£	£	£
General Reserves	396,735	250,534	(264,191)	(181,781)	201,297
Designated Funds:					
Property Fund	910,332	--	(17,942)	--	892,390
Contingency Fund	202,447	--	--	181,781	384,228
Total Designated Funds	1,112,779	--	(17,942)	181,781	1,276,618
Total Unrestricted Funds	1,509,514	250,534	(282,133)	--	1,477,915

<i>Unrestricted Funds - PRIOR YEAR</i>	<i>Balance at 1 Oct 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 Sept 2022</i>
	£	£	£	£	£
<i>General Reserves</i>	386,771	247,644	(237,680)	--	396,735
Designated Funds:					
<i>Property Fund</i>	928,274	--	(17,942)	--	910,332
<i>Contingency Fund</i>	202,447	--	--	--	202,447
Total Designated Funds	1,130,721	--	(17,942)	--	1,112,779
Total Unrestricted Funds	1,517,492	247,644	(255,622)	--	1,509,514

Property Fund

The Property Fund is the land and buildings held by the charity.

Contingency Fund

The Contingency Fund is a fund that sets monies aside from the General Fund as part of the charity's risk management strategy. In the event of an emergency the trustees take the view that the Society should be able to run without any income stream for at least 12 months and that the Contingency Fund should be held in an accessible form.

19. Analysis of Net Assets Between Funds	Unrestricted General Fund	Unrestricted Property Fund	Unrestricted Other Designated	Restricted Funds	Total
	£	£	£	£	£
Tangible Fixed Assets	8,872	892,390	--	--	901,262
Current Assets	216,275	--	384,228	65,507	666,010
Creditors falling due within one year	(23,850)	--	--	(3,107)	(26,957)
	201,297	892,390	384,228	62,400	1,540,315

Analysis of Net Assets Between Funds - PRIOR YEAR

	<i>Unrestricted General Fund</i>	<i>Unrestricted Property Fund</i>	<i>Unrestricted Other Designated</i>	<i>Restricted Funds</i>	<i>Total</i>
	£	£	£	£	£
<i>Tangible Fixed Assets</i>	10,438	910,332	--	--	920,770
<i>Current Assets</i>	407,201	--	202,447	57,506	667,154
<i>Creditors falling due within one year</i>	(20,904)	--	--	--	(20,904)
	396,735	910,332	202,447	57,506	1,567,020

20. Related Party Transactions

There are no related party transactions that require disclosure under the Charity SORP (FRS 102) paragraph 9.17.

21. Operating lease commitments
Lessee

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
later than 1 year and not later than five years:	63	819

Accounts

INDIAN MUSLIM WELFARE SOCIETY (IMWS)
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Charity Registration No. 1067746

INDIAN MUSLIM WELFARE SOCIETY

Financial Statements

Year Ended 30 September 2022

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The trustees present their annual report and financial statements for the year ended 30 September 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and '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)' (the Charity SORP).

Administrative details

Charity Name: Indian Muslim Welfare Society
also known as: IMWS

Charity Registration Number: 1067746

Trustees:	Rafik Dabhad	Chair	
	Mohamed Mulla	Vice-Chair	
	Dr Imtiyaz Ahmed Patel	Secretary	retired March 2022
	Mufti Mohammed Amin Pandor	Secretary	appointed 27 February 2022
	Ismail E Patel	Treasurer	
	Intekhab Alam Patel	Assistant Treasurer	appointed 27 February 2022
	Ismail Suleman	Joint Secretary	
	Ahmed Lunat OBE	Elected Member	
	Abdul Aziz Daji	Elected Member	
	Rashid Soni	Elected Member	
	Masoom Karolia	Elected Member	
	Hussain Dharma	Elected Member	

also served in the year:

Jafar Daji	retired 27 February 2022
Zakariya Basser	retired 27 February 2022

General Manager: Nadeem Raja
Charity Office: Al-Hikmah Centre
28 Track Road
Batley
WF17 7AA

Advisers:	Bankers :	Lloyds Banking Group	75 Commercial Street, Batley, WF17 5EQ
	Accountant:	Forrest Burlinson	20 Owl Lane, Dewsbury, WF12 7RQ
	Solicitors:	Diken & Co	20 Bond Street, Dewsbury, WF13 1AT
	Independent Examiner:	David Webb FCA	

Custodian Trustees: re property	Fakir H. Daji	Shabbir Kazi
	Ebrahim. I. Patel	Ebrahim Dockrat

Statement on public benefit

The trustees are pleased to confirm that they have considered the Charity Commission's guidance on public benefit in deciding the activities and operations of the charity. The following demonstrates this compliance.

Purpose and activities

The Indian Muslim Welfare Society was established in 1957, the purposes of the charity are:-

- i) To promote harmony as preached and practiced by the Indian Sunni Deobandi School of Thought Muslims between different religious communities living locally and nationally.
- ii) To provide and facilitate training, education and employment opportunities for the local community.
- iii) To carry out charitable and welfare work wherever and whenever as the executive committee think fit.
- iv) To represent the community at all levels.

The charity trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit issued by the Charity Commission for England and Wales in exercising their duties and trust that this report, together with the IMWS Annual Review and the work the Society does in the community is self evident of this.

The year 2021-22

IMWS had another good year despite still being under the shadow of Covid restrictions. Coming out of Covid 19 and getting back to routines has been challenging, however the committee member and IMWS team has worked tirelessly to make sure that we provide excellent services to our communities and clients.

We have taken a few major decisions; we have contracted HR and H&S expertise from a professional organization (Crone support and review the policies and procedures of IMWS. This included the carrying out of an intense H&S survey of our premises by an external body and subsequently we had to invest a large sum to make sure that the Al-Hikmah Centre is a place to work, use and deliver community programmes. We have revalued our building costs to get the right insurance, carried out an asbestos survey (no asbestos found in the buildings), comprehensive electrical checks and up to date certifications have been attained. IMWS team continuously seek quotations to keep the running costs to minimum especially in the current environment and will continue to do so.

IMWS is ambitious of another good year and seeking the support from our community to provide the services expected from IMWS.

Achievements in the year

During the year the charity has continued its work in the following areas:

- The Society provides **Adult Learning Courses**, including ESOL and confidence building.
- The Society provides **burial services** for its members and non-members alike.
- **Womens' Sub-committee** organised a number of events related to women e.g. workshop on health topics, spiritual enhancement.
- The Society has continued to provide women's **aerobic classes** and men's keep-fit classes on a weekly basis.
- The Society ran a successful **cricket coaching** course for children aged 12 to 18 years at the centre in partnership with a local organisation.
- The **IMWS Charity Fund** has continued to collect funds for humanitarian causes locally, nationally and internationally.
- IMWS regularly donates funds to local organisations that provide valuable services to the local community. This year we donated to **Yorkshire Air Ambulance**, **MacMillan Cancer** and the **Forget Me Not Children's Hospice**.
- The Society runs a **Youth Group** tackling issues affecting young people today and engagement with the wider community.
- Regular events on **Inter-Faith** related issues have been held at the centre.
- The Society provides a **venue** for various organisations to have team meetings, away days and training.
- The Society continues to invest in the **refurbishment** of its building and assets.
- The Society provides an **Electric Car Charging Point** on site.

- Held meetings with the Police Commissioner, the Mayor of Kirklees, the local MP for Batley and Spen, and Kirklees Council.
- Continued to work closely with its seven affiliated organisations providing support.
- Held regular meetings with the coroner's office and KMC burial department.
- In order to raise awareness, the Society published regular press releases and circulars in its trilingual publication **Paigaam**. This helped tremendously for people with limited English language skills.
- The Society houses a NHS breast screening unit on site.
- Employed two Kick Start workers in partnership with Calderdale College & DWP, starting in January 2022 for 6 months.
- The Society has developed a new website with ecommerce facilities.
- Refurbished sports hall facilities.
- Major Health & Safety work done.
- Improved childrens' play area.
- Celebration of HM The Queen's Platinum Jubilee.
- Various conferences organised regarding the tensions in Leicester and India.
- Staff training on Legionella and Health & Safety, etc.
- Affiliated Madrasa football tournament.
- The Anchor Project.
- The Women In The Lead Project.
- Gaza fundraising: women and children fun day.

Financial review and reserves

The charity collected £236,734 for charitable emergency appeals and causes in the year (2021: £270,866).

We collect funds for specific national and international disaster and emergency appeals as well as for maintaining the IMWS Charity Fund to ensure funds are available when needed more urgently.

These funds are administered by the IMWS Charity Sub-committee.

Each of the appeals income and expenditure is outlined in note 19 to the accounts.

General donations received in the year were £30,365 (2021: £13,538).

Other income comes from:

- membership fees £21,717 (2021: £21,767);
- hire of the Al-Hikmah Centre for conferences, weddings and office space £121,057 (2021: £188,200);
- fees for the use of Sports Hall facilities £57,469 (2021: £11,234);
- and other services £2,313 (2021: £2,864).

The Paigaam newsletter raised £14,723 (2021: £16,788) from the sale of advertising space and cost £23,765 to produce (2021: £21,508).

Funds and reserves:

Restricted funds are those that cannot be used for the general purposes of the charity.

Restricted funds in respect of the IMWS Charity Fund and Charity Appeals not yet distributed at the period end were £28,778 (2021: £25,863).

Projects received funding of £53,251 (2021: £13,592) against expenditure of £31,614 (2021: £52,798) , some project funds were therefore carried into 2022-23.

The Burial Service had income of £10,258 and expenditure of £4,783. This is after an adjustment for prior year deposits. Funds carried forward were £21,843(2021: £16,368).

Total restricted funds were £57,506 (2021: £42,231).

Designated funds are funds set aside from the general fund by the trustees, they consist of a contingency fund of £202,447 and a fund representing the land and buildings which amounted to £910,332 (2021: £928,274).

General reserves, which excludes the property and the contingency fund, increased by £9,964 in the year, (2021: general reserves increased by £261,234 which included the sale of some property).

General reserves carried forward as at 30 September 2022 were £396,735 (2021: £386,771).

This level of reserves is regarded as sufficient by the trustees.

Investment powers

The constitution authorises the charity trustees to make and hold investments using the general funds of the charity, but currently no such investments are held.

Risk management

The trustees have examined operational, financial and business risks that include:

- Financial control by ensuring accounting procedures are followed;
- Ensuring access to external funding is optimised;
- Operational risks by providing premises that operate within Health and Safety guidelines and are safe, warm, accessible for users to feel comfortable and enjoy;
- Community by informing members of updates and promoting IMWS as a facility that can be accessed by the entire local and surrounding population;
- Staffing to promote a culture which includes staff retention, providing training opportunities and encouraging input to decision making;
- Governance by ensuring all Trustees and staff understand their role and responsibilities. The Society provides access to training to Trustees and staff which may be required from time to time;
- External Factors to establish the market position of IMWS, as a provider of facilities, within the community and being adaptable to client, customer and members needs and foreseeing changes to local and national trends;
- Land and buildings by ensuring appropriate policies are in place to cover accident and risks. This also includes carrying adequate business and public liability insurance and ensuring inspections, testing, checks and drills are carried out in line with regulations and guidelines.

Structure, Governance and Management

The Society is a charitable trust governed by a constitution adopted on 13 December 1997 and last amended on 15 February 2014.

The trustees named above have served throughout the year except where indicated.

Appointment of trustees is governed by the constitution. The Board of Trustees adopts the title of Executive Trustees' and ordinarily consists of 12 elected members for a period of up to 3 years.

The roles and responsibilities of the Executive Trustees are governed by the Society's document titled 'Roles and Responsibilities'.

In addition, the Executive Committee may also appoint not more than 10 co-opted members for a term of up to 2 years, and Area Representatives of affiliated organisations.

At regular meetings the Executive Committee agrees the broad strategy and areas of activity for the charity in conjunction with its affiliated organisations. The Society has a 'Code of Conduct for Executive Members'. Various sub-committees have been formed to oversee the varied areas of activity the Society undertakes. As well as these the Executive Committee delegate the day to day responsibilities for the running of the Al-Hikmah Centre to the General Manager and his staff.

Membership

Membership of the Society is open to any Sunni Deobandi School of Thought Muslim of Indian origin or descent, which is derived from paternal lineage (over the age of 18 years) who will have paid any annual subscription fee laid down from time to time by the Society and who is a member of an affiliated organisation and is interested in furthering the Society's work.

Policies and procedures adopted for the induction and training of charity trustees

The Society recognizes that it has a responsibility to provide guidance and assist new charity trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

New charity trustees are given appropriate Charity Commission publications and where considered appropriate attendance at training courses is arranged.

Pay policy for senior staff

The Executive Committee and the management team comprise the key management personnel of the Society. All members of the Executive give of their time freely and no member/trustee received remuneration in the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Affiliated Organisations

Any Masjid whose members are Sunni Deobandi School of Thought Muslims and are from Indian origin derived from paternal lineage, may apply to become an affiliated organisation to the Society, subject to approval.

The following are affiliated organisations:

Islamic Cultural & Welfare Association (ICWA) - Jame Masjid / Jumma Masjid

Mount Pleasant Islamic Trust (MPIT) - Madina Masjid

Masjid e Mahmodiyah (Taylor St./Talbot St.)

Masjid e Noor (Dark Lane)

Dawatul Islam (Soothill area)

Masjid Noor-Ul-Islam (Snowden St.)

Ilaahi Masjid (Hope St.)

Statement of trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Approval

Approved by the trustees on 16 December 2022 and signed on their behalf by:

Signed :

Rafik Dabhad, Chair, IMWS

Independent Examiner's Report to the Trustees of Indian Muslim Welfare Society

I report on the accounts of the Indian Muslim Welfare Society for the year ended 30 September 2021, which are set out on pages 8 to 18.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

Dated 22 December 2022

David Webb FCA

For and on behalf of Fino Limited, a member firm of the
Institute of Chartered Accountants in England and Wales
Firm no. C001892617.

29 Cleveleys Avenue, Rochdale, OL16 4PD

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total 2021 £
Income and endowments from:					
Donations	2	30,365	236,734	267,099	284,404
Charitable activities	3	158,612	63,509	222,121	440,253
Trading activities	4	58,667	--	58,667	48,815
Other income	5	--	--	--	89,398
Total Income		247,644	300,243	547,887	862,870
Expenditure					
<i>Expenditure on charitable activities:</i>					
Charity appeals	6	1,050	233,819	234,869	264,973
Paigaam costs	7	23,765	--	23,765	21,508
Property related costs	8	124,869	14,752	139,621	130,340
Project and centre management costs	9	69,001	31,614	100,615	132,200
Other activity costs	10	36,937	4,783	41,720	151,227
		255,622	284,968	540,590	700,248
Total expenditure		255,622	284,968	540,590	700,248
Net income/(expenditure) before transfers		(7,978)	15,275	7,297	162,622
Gross transfers between funds	19	--	--	--	--
Net movement in funds	12	(7,978)	15,275	7,297	162,622
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,517,492	42,231	1,559,723	1,397,101
Total funds carried forward	19	1,509,514	57,506	1,567,020	1,559,723

		Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Total Funds	Prior Year Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
Fixed Assets:						
Tangible Assets	15	10,438	910,332	--	920,770	940,554
Current Assets:						
Debtors	16	3,543	--	--	3,543	3,887
Cash at bank and in hand:	17					
IMWS Charity Fund		--	--	28,778	28,778	25,864
Other cash at bank and in hand		403,658	202,447	28,728	634,833	622,009
		403,658	202,447	57,506	663,611	647,873
Total Current Assets		407,201	202,447	57,506	667,154	651,760
Liabilities:						
Creditors falling due within one year	18	20,904	--	--	20,904	32,591
Net Current Assets		386,297	202,447	57,506	646,250	619,169
Total Assets less Current Liabilities		396,735	1,112,779	57,506	1,567,020	1,559,723
Net Assets		396,735	1,112,779	57,506	1,567,020	1,559,723
The funds of the charity:	19					
Restricted Income Funds		--	--	57,506	57,506	42,231
Unrestricted Income Funds		396,735	1,112,779	--	1,509,514	1,517,492
		396,735	1,112,779	57,506	1,567,020	1,559,723

The notes on pages 11 to 18 form part of these accounts.

Approved by the trustees on 16 December 2022 and signed on their behalf by:

Trustee
Rafik Dabhad (Chair)

Trustee
Ismail E. Patel (Treasurer)

INDIAN MUSLIM WELFARE SOCIETY
Statement of Cash Flows
For the year ended 30 September 2022

Charity No. 1067746

	note	Total 2022	Total 2021
		£	£
Cash flows from operating activities:			
Net movement in funds		7,297	162,622
Add back depreciation charge		19,784	20,109
Loss/(profit) on the sale of fixed assets		--	(89,398)
Decrease (increase) in debtors		344	6,497
Increase (decrease) in creditors		(11,687)	6,666
Net cash used in operating activities		15,738	106,496
 Proceeds from the sale of property, plant and equipment		--	174,169
 Change in cash and cash equivalents in the reporting period		15,738	280,665
 Cash and cash equivalents at the beginning of the period		647,873	367,208
 Cash and cash equivalents at the end of the period		<u>663,611</u>	<u>647,873</u>
 Reconciliation of cash and cash equivalents:			
Bank and cash in hand		663,611	647,873
 Total cash and cash equivalents		<u>663,611</u>	<u>647,873</u>

1. Accounting policies

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with 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), (the SORP), applicable regulations and the Charities Act 2011.

The Society has a number of affiliated area Masjids which are separate and independently run organisations and are not consolidated into these accounts.

1.2 Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern.

1.3 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust, or other grant making body. In these accounts these are: appeals and donations for specific purposes, grants received from grant making bodies and funds raised for specific projects, descriptions of which are given in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. There are two designated funds in these accounts, these are the Contingency Fund and the Property Fund (representing land and buildings). Descriptions are given below.

1.4 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Buildings	2% Straight Line Method
Fixture, Fittings & Equipment	15% Reducing Balance Method
No depreciation is charged on land.	

1.5 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.6 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives.

Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and either the grant payment is made without condition, or any condition attaching to the receipt is outside the control of the charity.

The charity is registered for VAT purposes and as such expenditure has been shown, where applicable, after the recovery of VAT input tax.

1.7 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 11 below.

1.8 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

1.9 Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities as incurred.

1.10 Contingent liabilities and provisions

A contingent liability is disclosed for such items that do not represent liabilities where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the charity's control. Provisions are recognised for those amounts where there is uncertainty as to the timing and/or the amount that is more than simply determining a reasonable estimation of the liability.

2. Income from Donations:

	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Charity Appeals:				
IMWS Charity Fund	--	36,748	36,748	27,698
Ramadhan Iftari Appeal Afghanistan	--	28,927	28,927	--
Gaza Charity Appeal	--	37,372	37,372	94,721
South Gujarat Appeal	--	5,858	5,858	2,091
Syria Appeal	--	5,670	5,670	8,379
Afghanistan Earthquake Appeal	--	7,038	7,038	--
Sadaqatul Fitr	--	26,718	26,718	22,259
Bangladesh Floods Appeal	--	6,966	6,966	--
Gujarat Floods Appeal	--	8,027	8,027	--
Pakistan Floods Appeal	--	72,800	72,800	--
Macmillan Cancer Support	--	400	400	335
Forget-Me-Not Coffee Morning	--	210	210	--
Iftari Appeal Yemen and Somalia	--	--	--	31,179
India Covid Appeal	--	--	--	81,803
Fidya	--	--	--	2,401
	--	236,734	236,734	270,866
General Donations	30,365	--	30,365	13,538
Total	30,365	236,734	267,099	284,404

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Member fees:	21,717	--	21,717	21,767
Hire and rental income:				
Conference Hire	28,418	--	28,418	95,670
Conference Services	2,584	--	2,584	22,090
Sports Hall Hire	57,469	--	57,469	11,234
Wedding Hall Hire	31,388	--	31,388	21,625
	119,859	--	119,859	150,619

continued....

3. continued....	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Grants and SLA income:				
Kickstart	--	11,256	11,256	--
ESF Groundworks	--	7,680	7,680	--
Kirklees TSL	--	8,330	8,330	--
Kirklees Swing Grant	--	200	200	--
Women in the Lead	--	8,970	8,970	--
Yorkshire Childrens Centre	--	10,000	10,000	--
Covid Response	--	6,815	6,815	1,820
Kirklees NHB Award	--	--	--	8,040
Adult Learning	--	--	--	1,152
Sports Grant	--	--	--	4,400
Covid Loss of Income Grant	--	--	--	43,664
CJRS Grant	--	--	--	88,816
	--	53,251	53,251	147,892
 Paigaam advertising income	14,723	--	14,723	16,788
Marriage fees	945	--	945	1,190
Burial Account	--	10,258	10,258	100,323
Photocopying & office services	97	--	97	85
Sundry Income	1,271	--	1,271	1,589
	17,036	10,258	27,294	119,975
Total income from charitable activities:	158,612	63,509	222,121	440,253
 4. Income from trading activities	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Office rents	58,667	--	58,667	48,815
 5. Other income	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Gain on sale of land	--	--	--	89,398
 6. Charity appeals expenditure	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
IMWS Charity Fund	--	34,886	34,886	23,716
Ramadhan Iftari Appeal Afghanistan	--	28,927	28,927	--
Gaza Charity Appeal	--	36,339	36,339	91,761
South Gujarat Appeal	--	5,818	5,818	2,091
Syria Appeal	--	5,690	5,690	8,928
Afghanistan Earthquake Appeal	--	7,038	7,038	--
Sadaqatul Fitr	--	26,718	26,718	22,259
Bangladesh Floods Appeal	--	6,966	6,966	--
Gujarat Floods Appeal	--	8,027	8,027	--
Pakistan Floods Appeal	--	72,800	72,800	--
Macmillan Cancer Support	--	400	400	335
Forget-Me-Not Coffee Morning	--	210	210	--
Iftari Appeal Yemen and Somalia	--	--	--	31,179
India Covid Appeal	--	--	--	81,803
Fidya	--	--	--	2,401
	--	233,819	233,819	264,473

continued....

6. continued....	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Donations by IMWS (from General Funds):				
Carlinghow & Wilton Islamic Trust	500	--	500	--
Yorkshire Air Ambulance	300	--	300	250
Macmillan Cancer Support	250	--	250	250
Total charity donations	<u>1,050</u>	<u>233,819</u>	<u>234,869</u>	<u>264,973</u>
7. Paigaam costs	Unrestricted			
	2022			2021
	£			£
Printing, Typeset, Translations	10,699			9,262
Travel expenses	1,273			837
Wages and employer costs	11,040			11,060
Sundries	753			349
	<u>23,765</u>			<u>21,508</u>
8. Property related costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Hall Cleaning and caretaking	40,452	--	40,452	37,031
Sports Hall Attendants	26,952	--	26,952	16,062
Building insurance	13,067	--	13,067	5,508
Repairs and renewals	23,424	4,918	28,342	44,231
Heat and light	13,605	9,834	23,439	22,733
Water rates	2,789	--	2,789	2,515
Council rates	4,580	--	4,580	2,260
	<u>124,869</u>	<u>14,752</u>	<u>139,621</u>	<u>130,340</u>
9. Project and Centre management costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Wages and salaries	63,197	--	63,197	74,177
Project costs	154	31,614	31,768	52,798
Office expenses	4,896	--	4,896	4,858
Sundries	754	--	754	367
	<u>69,001</u>	<u>31,614</u>	<u>100,615</u>	<u>132,200</u>
10. Other activity costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Burial expenses	--	4,783	4,783	102,615
Conference servicing expenses	1,890	--	1,890	19,509
Own functions	6,156	--	6,156	3,158
Governance costs	5,400	--	5,400	5,800
Legal & professional fees	3,116	--	3,116	--
General expenses	500	--	500	--
Bank charges	91	--	91	36
Depreciation	19,784	--	19,784	20,109
	<u>36,937</u>	<u>4,783</u>	<u>41,720</u>	<u>151,227</u>

11. Support costs	Admin Wages £	Office costs & Sundries £	Property costs £	Total £
Activities at Al-Hikmah Centre	63,197	5,650	124,869	193,716
	63,197	5,650	124,869	193,716
<i>Support costs - prior year</i>	<i>Admin Wages £</i>	<i>Office costs & Sundries £</i>	<i>Property costs £</i>	<i>Total £</i>
Activities at Al-Hikmah Centre	74,177	5,225	130,340	209,742
	74,177	5,225	130,340	209,742

Administrative wages are allocated according to an estimate of the time involved.
Office and Property costs are allocated according to a fixed estimate of the particular costs involved.

12. Net Movements in funds for the Year

The net movement in funds for the year is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	19,784	20,109
Independent Examiner's fees	1,000	1,000

13. Remuneration and expenses to trustees

No remuneration was paid to any trustee in the year and there were no expenses with same.

14. Staff costs

	2022 £	2021 £
The staff costs were:		
Wages and salaries	146,521	123,513
Employers national insurance	3,195	5,496
Employers pension costs	2,027	1,496
	<u>151,743</u>	<u>130,505</u>

The average monthly head count of employees was:

	2022	2021
Project Leaders	2	1
Fundraising	1	1
Centre Management and Administration	3	4
Maintenance and Sports Hall Attendance	4	4
	<u>10</u>	<u>10</u>

No employee had emoluments exceeding £60,000 in the year.

Volunteers

The Society is grateful for the many volunteers who devote hundreds of hours of time each year.
In accordance with accounting standards this contribution is not quantified in these accounts.

15. Tangible fixed assets for use by the charity

	Freehold land	Buildings	Fixtures and Equipment	Total
	£	£	£	£
At 1 October 2021 and at 30 September 2022	397,657	897,113	241,980	1,536,750
Depreciation				
At 1 October 2021	--	366,496	229,700	596,196
Charge for the year	--	17,942	1,842	19,784
At 30 September 2022	--	384,438	231,542	615,980
Net book value				
At 30 September 2022	397,657	512,675	10,438	920,770
At 30 September 2021	397,657	530,617	12,280	940,554

16. Debtors

	Unrestricted	
	2022	2021
	£	£
Prepayments	1,257	1,431
Invoice debtors	2,286	2,456
Total debtors	3,543	3,887

17. Cash at bank and in hand

	Unrestricted General Fund	Unrestricted Contingency Fund	Restricted Funds	Total Funds	
	2022	2022	2022	2022	2021
	£	£	£	£	£
IMWS Charity Fund	--	--	28,778	28,778	25,864
Other cash at bank and in hand:					
Other bank balances	403,499	202,447	28,728	634,674	621,904
Cash in hand	159	--	--	159	105
	403,658	202,447	57,506	663,611	647,873

18. Liabilities falling due within one year

	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2022	2021
	£	£	£	£	£
Deposits held	7,450	--	--	7,450	6,245
Accrued expenses	5,400	--	--	5,400	5,300
Burial account creditor	--	--	--	--	6,492
Employment taxes and VAT	8,054	--	--	8,054	14,554
	20,904	--	--	20,904	32,591

19. Analysis of charitable funds

RESTRICTED FUNDS	Balance at 1 Oct 2021 £	Income £	Expenditure £	Transfers £	Balance at 30 Sept 2022 £
Charity Appeals:					
IMWS Charity Fund	22,715	36,748	(34,886)	--	24,577
Ramadhan Iftari Appeal Afghanistan	--	28,927	(28,927)	--	--
Gaza Charity Appeal	3,128	37,372	(36,339)	--	4,161
South Gujarat Appeal	--	5,858	(5,818)	--	40
Syria Appeal	20	5,670	(5,690)	--	--
Afghanistan Earthquake Appeal	--	7,038	(7,038)	--	--
Sadaqatul Fitr	--	26,718	(26,718)	--	--
Bangladesh Floods Appeal	--	6,966	(6,966)	--	--
Gujarat Floods Appeal	--	8,027	(8,027)	--	--
Pakistan Floods Appeal	--	72,800	(72,800)	--	--
Macmillan Cancer Support	--	400	(400)	--	--
Forget-Me-Not Coffee Morning	--	210	(210)	--	--
	25,863	236,734	(233,819)	--	28,778
Grant and SLA Projects:					
Kickstart	--	11,256	(10,077)	--	1,179
ESF Groundworks	--	7,680	(7,680)	--	--
Kirklees TSL	--	8,330	(7,830)	--	500
Kirklees Swing Grant	--	200	(108)	--	92
Women in the Lead	--	8,970	(8,269)	--	701
Yorkshire Childrens Centre	--	10,000	(5,587)	--	4,413
Covid Response	--	6,815	(6,815)	--	--
	--	53,251	(46,366)	--	6,885
IMWS Burial Fund	16,368	10,258	(4,783)	--	21,843
Total Restricted Funds	42,231	300,243	(284,968)	--	57,506

Charity Appeals

These are set up to raise funds for particular appeals in response to needs from emergencies and disasters.

IMWS Charity Fund

This is a fund to make available appeal money in a quick and responsive fashion to react to situations and emergencies and where the situation is such that a separate appeals fund is impractical in the circumstances.

Restricted Funds - PRIOR YEAR	Balance at 1 Oct 2020 £	Incoming Resources £	Programme Expenditure £	Transfers £	Balance at 30 Sept 2021 £
Charity Appeals:					
IMWS Charity Fund	18,733	27,698	(23,716)	--	22,715
Iftari Appeal Yemen and Somalia	--	31,179	(31,179)	--	--
Gaza Charity Appeal	168	94,721	(91,761)	--	3,128
South Gujarat Appeal	--	2,091	(2,091)	--	--
Syria Appeal	569	8,379	(8,928)	--	20
Sadaqatul Fitr Yemen and Somalia	--	22,259	(22,259)	--	--
Fidya Appeal	--	2,401	(2,401)	--	--
India Covid Appeal	--	81,803	(81,803)	--	--
Mcmillan coffee morning 2021	--	335	(335)	--	--
	19,470	270,866	(264,473)	--	25,863
Grant Projects:					
Adult Learning	--	1,152	(10,166)	9,014	--
Covid Response	--	--	(32,575)	32,575	--
Sports England Grant	--	4,400	--	(4,400)	--
ESF Groundworks Resources	--	--	(1,175)	1,175	--
Kirklees NHB Award Expenses	--	8,040	(8,040)	--	--
Foundation Sports Grant	--	--	(842)	842	--
	--	13,592	(52,798)	39,206	--
IMWS Burial Fund	18,660	100,323	(102,615)	--	16,368
Total Restricted Funds	38,130	384,781	(419,886)	39,206	42,231

UNRESTRICTED FUNDS	Balance at 1 Oct 2021 £	Income £	Expenditure £	Transfers £	Balance at 30 Sept 2022 £
General Reserves	386,771	247,644	(237,680)	--	396,735
Designated Funds:					
Property Fund	928,274	--	(17,942)	--	910,332
Contingency Fund	202,447	--	--	--	202,447
Total Designated Funds	1,130,721	--	(17,942)	--	1,112,779
Total Unrestricted Funds	1,517,492	247,644	(255,622)	--	1,509,514

<i>Unrestricted Funds - PRIOR YEAR</i>	<i>Balance at 1 Oct 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 30 Sept 2021 £</i>
General Reserves	125,537	478,089	(177,649)	(39,206)	386,771
Designated Funds:					
Property Fund	1,030,987	--	(102,713)	--	928,274
Contingency Fund	202,447	--	--	--	202,447
Total Designated Funds	1,233,434	--	(102,713)	--	1,130,721
Total Unrestricted Funds	1,358,971	478,089	(280,362)	(39,206)	1,517,492

Property Fund

The Property Fund is the land and buildings held by the charity.

Contingency Fund

The Contingency Fund is a fund that sets monies aside from the General Fund as part of the charity's risk management strategy. In the event of an emergency the trustees take the view that the Society should be able to run without any income stream for at least 10 months and that the Contingency Fund should be held in an accessible form.

20. Analysis of Net Assets Between Funds	Unrestricted General Fund £	Unrestricted Property Fund £	Unrestricted Other Designated £	Restricted Funds £	Total £
Tangible Fixed Assets	10,438	910,332	--	--	920,770
Current Assets	407,201	--	202,447	57,506	667,154
Creditors falling due within one year	(20,904)	--	--	--	(20,904)
	396,735	910,332	202,447	57,506	1,567,020

Analysis of Net Assets Between Funds - PRIOR YEAR

	Unrestricted General Fund £	Unrestricted Property Fund £	Unrestricted Other Designated £	Restricted Funds £	Total £
Tangible Fixed Assets	12,280	928,274	--	--	940,554
Current Assets	400,590	--	202,447	48,723	651,760
Creditors falling due within one year	(26,099)	--	--	(6,492)	(32,591)
	386,771	928,274	202,447	42,231	1,559,723

21. Related Party Transactions

There are no related party transactions that require disclosure under the Charity SORP (FRS 102) paragraph 9.17.

22. Operating lease commitments

Lessee

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
later than 1 year and not later than five years:	819	1,575

THE INDIAN MUSLIM WELFARE SOCIETY

England & Wales - Charity number 1067746

Accounts

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INDIAN MUSLIM WELFARE SOCIETY (IMWS)
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Charity Registration No. 1067746

INDIAN MUSLIM WELFARE SOCIETY

Financial Statements

Year Ended 30 September 2021

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The trustees present their annual report and financial statements for the year ended 30 September 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and '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)'.

Purpose and activities

The Indian Muslim Welfare Society was established in 1957, the purposes of the charity are:-

- i) To promote harmony as preached and practiced by the Indian Sunni Deobandi School of Thought Muslims between different religious communities living locally and nationally.
- ii) To provide and facilitate training, education and employment opportunities for the local community.
- iii) To carry out charitable and welfare work wherever and whenever as the executive committee think fit.
- iv) To represent the community at all levels.

The charity trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit issued by the Charity Commission for England and Wales in exercising their duties and trust that this report, together with the IMWS Annual Review and the work the Society does in the community is self evident of this.

Administrative details

Charity Name:	Indian Muslim Welfare Society		
also known as:	IMWS		
Charity Registration Number:	1067746		
Trustees: Rafik Dabhad	Chair		
Abdul Aziz Daji	Vice-Chair		
Dr Imtiyaz Ahmed Patel	Treasurer		
Ismail E Patel	Assistant Treasurer		
Jafar Daji	General Secretary		
Ismail Suleman	Joint Secretary		
Ahmed Lunat OBE	Elected Member		
Zakariya Bassar	Elected Member	elected 25/7/21	
Rashid Soni	Elected Member		
Mohamed Mulla	Elected Member		
Masum Karolia	Elected Member		
Hussain Dharma	Elected Member	elected 25/7/21	
also served in the year:			
Mohamed Laher	Vice Chair	retired 25/7/21	
Ilyas Norat	Elected Member	retired 25/7/21	
General Manager:	Nadeem Raja		
Charity Office:	Al-Hikmah Centre 28 Track Road Batley WF17 7AA		

Advisers: Bankers: Lloyds Banking Group 75 Commercial Street, Batley, WF17 5EQ
Accountant: Forrest Burlinson 20 Owl Lane, Dewsbury, WF12 7RQ
Solicitors: Disken & Co 20 Bond Street, Dewsbury, WF13 1AT
Independent Examiner: David Webb FCA

Custodian Trustees: re property	Fakir H. Daji	Shabbir Kazi
	Ebrahim. I. Patel	Ebrahim Dockrat

Achievements in the year

During the year the charity has continued its work in the following areas:

- The Society provides **Adult Learning Courses**, including English My Way, I.T. and confidence building, etc.
- The Society provides **burial services** for its members and non-members alike.
- Provided a full **Muslim Burial Service** for the deceased and support for the families due to COVID-19. We provided a dedicated burial team with appropriate PPE to undertake burials during the pandemic and beyond.
- **Womens' Sub-committee** organised a number of events related to women e.g. workshop on health topics, spiritual enhancement.
- The Society has continued to provide women's **aerobic classes** and men's keep-fit classes on a weekly basis.
- The Society ran a successful **cricket coaching** course for children aged 12 to 18 years at the centre.
- The **IMWS Charity Fund** has continued to collect funds for humanitarian causes locally, nationally and internationally.
- IMWS regularly donates funds to local organisations that provide valuable services to the local community. This year we donated to **Yorkshire Air Ambulance** and the **McMillan Cancer**.
- The Society runs a **Youth Group** tackling issues affecting young people today and engagement with the wider community.
- Regular events on **Inter-Faith** related issues have been held at the centre.
- The Society provides a **venue** for TTC Group, North Kirklees CCG, Learning Curve.
- The Society continues to invest in the **refurbishment** of its building and Assets.
- The Society provides an **Electric Car Charging Point** on site.
- Held meetings with the local **Statutory and Non-Statutory regulatory bodies** to raise local issues and concerns.
- Continued to work closely with its seven affiliated organisations providing support especially around the COVID-19 government updates.
- Held regular meetings with the coroner's office and KMC burial department to raise **burial matters** in the community.
- The Society organised meetings with various **parliamentary candidates**.
- The Society worked in partnership with **government** on projects involving **distribution of food** and other essential items parcels to individuals and families affected by COVID-19. The Society worked in **partnership with the local authority, local food bank, Churches and other community organisations** to get referrals for the free food pack distribution in total during Covid 2221 people have been given food parcels.
- Women **Personal Hygiene support project** delivered 591 packs.
- In order to raise awareness, the society published regular press releases and circulars in its trilingual publication **Paigaam**. This helped tremendously for people with limited English language skills.
- The society houses a NHS breast screening unit on site.
- Women's meditation classes
- A new IMWS website was launched with ecommerce facility for donations and other payments
- The society provides venue for Police to organise restorative justice programme
- Three Kick Start workers posts have been approved in partnership with Calderdale College & DWP, starting in January.
- The society has developed new website with ecommerce facilities.
- Free men fitness classes.
- Provided venue for half term activities for the children with special needs.

- Women Cycling training sessions.
- Refurbished sports hall facilities.

Financial review and reserves

The charity collected £270,866 for charitable emergency appeals and causes in the year (2020: £133,087).

We collect funds for specific national and international disaster and emergency appeals as well as for maintaining the IMWS Charity Fund to ensure funds are available when needed more urgently. These funds are administered by the IMWS Charity Sub-committee. Each of the appeals income and expenditure is outlined in note 20 to the accounts.

General donations received in the year were £13,538 (2020: £9,934).

Other income comes from: hire of the Al-Hikmah Centre for conferences, weddings and office space £188,200 (2020: £77,058); fees for the use of Sports Hall facilities £11,234 (2020: £31,076); membership fees £21,767 (2020: £22,633); and other services £2,864 (2020: £5,333).

The Paigaam newsletter raised £16,788 (2020: £18,622) from the sale of advertising space and cost £21,508 to produce (2020: £23,676).

Projects received funding of £13,592 (2020: £24,379) against expenditure of £52,798 (2020: £30,641) thus project funds were all used up at the end of the period.

The Society also received £43,664 in Covid-19 Loss of Income and £88,816 under the government's Job Retention Scheme.

The Burial Service had funds of £16,368 to carry forward, after funds brought forward of £18,660, income in the year of £100,323 and expenditure of £102,615.

Total restricted funds in respect of the IMWS Charity Fund and appeals not yet distributed at the period end were £25,863 (2020: £19,470). Total restricted funds were £42,231 (2020: £38,130).

Designated funds are a contingency fund of £202,447 and a fund representing the land and buildings which amounted to £928,274 (2020: £1,030,987).

The committee completed a land sale (0.37 acre) and the cottage for £175,000 to a local Mosque, as approved at the AGM, resulting in profit of £89,398.

General reserves, which excludes property and the contingencies, increased by £261,234 in the year (2020: fell by £4,317).

General reserves carried forward as at 30 September 2021 were £386,771 (2020: £125,537).

This level of reserves is regarded as sufficient by the trustees, but clearly deficits cannot be allowed to continue over the coming years.

Investment powers

The constitution authorises the charity trustees to make and hold investments using the general funds of the charity, but no such investments are currently held.

Risk management

The trustees have examined operational, financial and business risks that include:

- Financial control: by ensuring accounting procedures are followed and access to external funding is maximised;
- Commercial operation: by providing premises that operate within Health and Safety guidelines and are safe, warm, accessible for users to feel comfortable and enjoy;
- People: to inform members of updates and promoting IMWS as a facility that can be accessed by the entire local and surrounding community;
- Staffing: to promote a culture which includes staff retention, providing training opportunities and encouraging input to decision making;
- Policies: by ensuring all Trustees and staff understand their role and responsibilities. The Society will provide access to training to all staff and Trustees which may be required due to legislative changes;
- External Factors: to establish the market position of IMWS, as a provider of facilities, within the community and being adaptable to client, customer and members needs and foreseeing changes to local and national trends;
- Land and buildings: by ensuring appropriate policies are in place to cover accident and risks. This also includes carrying adequate business and public liability insurance and ensuring inspections, testing, checks and drills are carried out in line with legal requirements.

Structure, Governance and Management

The charity is a charitable trust governed by a constitution adopted on 13 December 1997 and last amended on 15 February 2014.

The trustees named above have served throughout the year except where indicated.

Appointment of trustees is governed by the constitution of the charity. The Board of Trustees adopts the title of 'Executive Trustees' and ordinarily consists of 12 elected members for a period of up to 3 years.

The roles and responsibilities of the Executive Trustees will be governed by the current Charities Act and the Society's 'Roles and Responsibilities' document.

In addition, the Executive Committee may also appoint not more than 10 co-opted members for a term of up to 2 years, and Area Representatives of affiliated organisations.

At regular meetings the Executive Committee agrees the broad strategy and areas of activity for the charity in conjunction with its affiliated organisations. The Society has a Code of Conduct for Executive Members. Various sub-committees have been formed to oversee the varied areas of activity the Society undertakes. As well as these the Executive Committee delegate the day to day responsibilities for the running of the Al-Hikmah Centre to the General Manager and his staff.

Membership

Membership of the Society is open to any Sunni Deobandi School of Thought Muslim of Indian origin or descent, which is derived from paternal lineage (over the age of 18 years) who will have paid any annual subscription fee laid down from time to time by the Society and who is a member of an affiliated organisation and is interested in furthering the Society's work.

Policies and procedures adopted for the induction and training of charity trustees

The Society recognizes that it has a responsibility to provide guidance and assist new charity trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

New charity trustees are given appropriate Charity Commission publications and where considered appropriate attend training courses.

Pay policy for senior staff

The Executive Committee and the management team comprise the key management personnel of the Society. All members of the Executive give of their time freely and no member/trustee received remuneration in the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Affiliated Organisations

Any Masjid whose members are Sunni Deobandi School of Thought Muslims and are from Indian origin derived from paternal lineage, may apply to become an affiliated organisation to the Society, subject to approval.

The following are affiliated organisations:

Islamic Cultural & Welfare Association (ICWA) - Jame Masjid / Jumma Masjid
Mount Pleasant Islamic Trust (MPIT) - Madina Masjid
Masjid e Mahmodiyah (Taylor St./Talbot St.)
Masjid e Noor (Dark Lane)
Dawatul Islam (Soothill area)
Masjid Noor-ul-Islam (Snowden St.)
Ilaahi Masjid (Hope St.)

Statement of trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

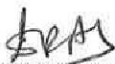
The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Approval

Approved by the trustees on 04 January 2022 and signed on their behalf by:

Signed :



Rafik Dabhad, Chair, IMWS

INDIAN MUSLIM WELFARE SOCIETY

Charity Registration No. 1067746

Independent Examiner's Report to the Trustees of Indian Muslim Welfare Society

I report on the accounts of the Indian Muslim Welfare Society for the year ended 30 September 2021, which are set out on pages 7 to 15.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.



David Webb FCA

For and on behalf of Fino Limited, a member firm of the
Institute of Chartered Accountants in England and Wales
Firm no. C001892617.
29 Cleveleys Avenue, Rochdale, OL16 4PD

10 January 2022

Dated

INDIAN MUSLIM WELFARE SOCIETY
Statement of Financial Activities
For the year ended 30 September 2021

Charity No. 1067746

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total 2020 £
Income and endowments from:					
Donations	2	13,538	270,866	284,404	143,021
Charitable activities	3	326,338	113,915	440,253	306,532
Other trading activities	4	48,815	--	48,815	52,098
Other Non Trading Activities	5	89,398	--	89,398	--
Total Income		478,089	384,781	862,870	501,651
Expenditure					
<i>Costs of raising funds:</i>	6	--	--	--	--
<i>Expenditure on charitable activities:</i>					
Charity appeals	7	500	264,473	264,973	129,665
Paigam costs	8	21,508	--	21,508	23,676
Property related costs	9	130,340	--	130,340	137,166
Project and centre management costs	10	79,402	52,798	132,200	114,056
Other activity costs	11	48,612	102,615	151,227	139,198
		280,362	419,886	700,248	543,761
Total expenditure		280,362	419,886	700,248	543,761
Net income/(expenditure) before transfers		197,727	(35,105)	162,622	(42,110)
Gross transfers between funds	20	(39,206)	39,206	--	--
Net movement in funds	13	158,521	4,101	162,622	(42,110)
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,358,971	38,130	1,397,101	1,439,211
Total funds carried forward	20	1,517,492.00	42,231	1,559,723	1,397,101

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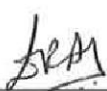
INDIAN MUSLIM WELFARE SOCIETY
Balance Sheet
As at 30 September 2021

Charity No. 1067746

	Notes	Unrestricted General Fund 2021 £	Unrestricted Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Prior Year Total 2020 £
Fixed Assets:						
Tangible Assets	16	12,280	928,274	--	940,554	1,045,434
Current Assets:						
Debtors	17	3,887	--	--	3,887	10,384
Cash at bank and in hand:	18					
IMWS Charity Fund		--	--	25,864	25,864	17,657
Other cash at bank and in hand		396,703	202,447	22,859	622,009	349,551
		396,703	202,447	48,723	647,873	367,208
Total Current Assets		400,590	202,447	48,723	651,760	377,592
Liabilities:						
Creditors falling due within one year	19	26,099	--	6,492	32,591	25,925
Net Current Assets		374,491	202,447	42,231	619,169	351,667
Total Assets less Current Liabilities		386,771	1,130,721	42,231	1,559,723	1,397,101
Net Assets		386,771	1,130,721	42,231	1,559,723	1,397,101
The funds of the charity:	20					
Restricted Income Funds		--	--	42,231	42,231	38,130
Unrestricted Income Funds		386,771	1,130,721	--	1,517,492	1,358,971
		386,771	1,130,721	42,231	1,559,723	1,397,101

The notes on pages 9 to 15 form part of these accounts.

Approved by the trustees on 04 January 2022 and signed on their behalf by:



Trustee
Rafik Dabhad (Chair)



Trustee
Ismail E. Patel (Assistant Treasurer)

1. Accounting policies

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing. There are no material uncertainties about the charity's ability to continue.

The accounts have been prepared in accordance with 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), (the SORP), applicable regulations and the Charities Act 2011.

The Society has a number of affiliated area Masjids which are separate and independently run organisations and are not consolidated into these accounts.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust, or other grant making body. In these accounts these are: appeals and donations for specific purposes; grants received from grant making bodies and funds raised for specific projects, descriptions of which are given in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. There are three designated funds in these accounts, these are: the Contingency Fund, the Property Fund (representing land and buildings), and the Planned Expenditure Fund. Descriptions are given in the notes below.

1.3 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Buildings	2% Straight Line Method
Fixture, Fittings & Equipment	15% Reducing Balance Method
Motor Vehicles	Straight Line over 5 Years

No depreciation is charged on land.

1.4 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and either the grant payment is made without condition, or any condition attaching to the receipt is outside the control of the charity.

1.6 Value added tax

The charity is registered for VAT purposes and as such expenditure has been shown, where applicable, after the recovery of VAT input tax.

1.7 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 12 below.

1.8 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

1.9 Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

1.10 Contingent liabilities and provisions

A contingent liability is disclosed for such items that do not represent liabilities where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the charity's control. Provisions are recognised for those amounts where there is uncertainty as to the timing and/or the amount that is more than simply determining a reasonable estimation of the liability.

2. Income from Donations:	Unrestricted Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2020
	£	£	£	£
Charity Appeals:				
IMWS Charity Fund	--	27,698	27,698	38,993
Ramadhan Iftari Appeal Yemen and Somalia	--	31,179	31,179	18,153
Gaza Charity Appeal	--	94,721	94,721	16,775
South Gujarat Appeal	--	2,091	2,091	28,897
Syria Appeal	--	8,379	8,379	4,723
Yemen Emergency Project	--	--	--	8,854
Sadaqatul Fitr Yemen and Somalia	--	22,259	22,259	16,692
Indonesia Tsunami Appeal	--	--	--	--
Mozambique Emergency Appeal	--	--	--	--
Feroze Family Appeal	--	--	--	--
Fidya	--	2,401	2,401	--
India Covid Appeal	--	81,803	81,803	--
Macmillan Coffee Morning	--	335	335	--
	--	270,866	270,866	133,087
General Donations	13,538	--	13,538	9,934
Total	13,538	270,866	284,404	143,021
3. Income from charitable activities	Unrestricted Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2020
	£	£	£	£
Member fees:	21,767	--	21,767	22,633
Hire and rental income:				
Conference Hire	95,670	--	95,670	13,199
Conference Services	22,090	--	22,090	1,836
Sports Hall Hire	11,234	--	11,234	31,076
Wedding Hall Hire	21,625	--	21,625	9,925
	150,619	--	150,619	56,036
Grants and SLA income:				
Adult Learning	--	1,152	1,152	5,879
Sports Grant	--	4,400	4,400	3,500
Martin Lewis	--	--	--	15,000
Covid Response	1,820	--	1,820	39,995
Covid Loss of Income Grant	43,664	--	43,664	--
kirklees NHB Award	--	8,040	8,040	--
CJRS Grant	88,816	--	88,816	42,459
	134,300	13,592	147,892	106,833
Paigaam advertising income	16,788	--	16,788	18,622
Marriage fees	1,190	--	1,190	895
Burial Account	--	100,323	100,323	97,075
Groups income	--	--	--	--
Photocopying & office services	85	--	85	--
Sundry Income	1,589	--	1,589	4,438
	19,652	100,323	119,975	121,030
Total income from charitable activities:	326,338	113,915	440,253	306,532

4. Income from other trading activities	Unrestricted Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2020
	£	£	£	£
Office and cottage rents	48,815	--	48,815	52,098
5. Income From Other Non Trading Activities	Unrestricted Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2020
	£	£	£	£
Profit/Gain on Sale of Land	89,398	--	89,398	--
	89,398	--	89,398	--
6. Costs of raising funds	Unrestricted Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2020
	£	£	£	£
Other fundraising costs	--	--	--	--
	--	--	--	--
7. Charity appeals expenditure	Unrestricted Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2020
	£	£	£	£
IMWS Charity Fund	--	23,716	23,716	575
Ramadhan Iftari Appeal Yemen and Somalia	--	31,179	31,179	21,000
Gaza Charity Appeal	--	91,761	91,761	27,000
South Gujarat Appeal	--	2,091	2,091	42,000
Syria Appeal	--	8,928	8,928	10,000
Yemen Emergency Project	--	--	--	11,000
Sadaqatul Fitr Yemen and Somalia	--	22,259	22,259	17,000
Dewsbury Hospital	--	--	--	140
Indonesia Tsunami Appeal	--	--	--	--
Mozambique Emergency Appeal	--	--	--	--
Feroze Family Appeal	--	--	--	--
Fidya	--	2,401	2,401	--
India Covid Appeal	--	81,803	81,803	--
Macmillan Cancer Support	--	335	335	--
	--	264,473	264,473	128,715
Donations by IMWS (General Funds):				
Mayors Appeal	--	--	--	500
Macmillan Cancer	250	--	250	--
Kirkwood Hospice	--	--	--	200
Yorkshire Air Ambulance	250	--	250	250
Total charity donations	500	264,473	264,973	129,665
8. Paigaam costs	Unrestricted			
	2021			2020
	£			£
Printing, Typeset, Transtations	9,262			10,674
Travel expenses	837			969
Wages and employer costs	11,060			10,195
Bad debts	--			716
Sundries	349			1,122
	21,508			23,676
9. Property related costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2020
	£	£	£	£
Hall Cleaning and caretaking	37,031	--	37,031	30,524
Sports Hall Attendants	16,062	--	16,062	21,043
Building insurance	5,508	--	5,508	5,890
Repairs and renewals	44,231	--	44,231	42,151
Heat and light	22,733	--	22,733	25,492
Water rates	2,515	--	2,515	6,885
Council rates	2,260	--	2,260	4,026
Bad debts	--	--	--	1,155
	130,340	--	130,340	137,166

10. Project and Centre management costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2020
	£	£	£	£
Wages and salaries	74,177	--	74,177	76,901
Project costs	--	52,798	52,798	30,641
Groups costs	--	--	--	--
Office expenses	4,858	--	4,858	4,738
Motor and travel expenses	--	--	--	--
Sundries	367	--	367	1,776
	<u>79,402</u>	<u>52,798</u>	<u>132,200</u>	<u>114,056</u>

11. Other activity costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2021	2021	2021	2020
	£	£	£	£
Burial Expenses	--	102,615	102,615	101,033
Conference Servicing Expenses	19,509	--	19,509	1,193
Own Functions	3,158	--	3,158	5,771
Governance costs	5,800	--	5,800	5,300
General expenses	--	--	--	3,711
Bank charges	36	--	36	90
Depreciation	20,109	--	20,109	22,100
	<u>48,612</u>	<u>102,615</u>	<u>151,227</u>	<u>139,198</u>

12. Support costs	Admin Wages	Office costs & Sundries	Property costs	Total
	£	£	£	£
Activities at Al-Hikmah Centre	74,177	5,225	130,340	209,742
	<u>74,177</u>	<u>5,225</u>	<u>130,340</u>	<u>209,742</u>

Support costs - prior year	Admin Wages	Office costs & Sundries	Property costs	Total
	£	£	£	£
Activities at Al-Hikmah Centre	76,901	6,514	137,166	220,581
	<u>76,901</u>	<u>6,514</u>	<u>137,166</u>	<u>220,581</u>

Administrative wages are allocated according to an estimate of the time involved.
Office and Property costs are allocated according to a fixed estimate of the particular costs involved.

13. Net Movements in funds for the Year

The net movement in funds for the year is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	20,109	22,100
Accountants fees for accounts and other work	4,300	4,300
Independent Examiner's fees	1,000	1,000

14. Remuneration and expenses to trustees

No remuneration was paid to any trustee in the year and there were no expenses with same.

15. Staff costs

	2021	2020
	£	£
The staff costs were:		
Wages and salaries	123,513	130,446
Employers national insurance	5,496	5,558
Employers pension costs	1,496	1,458
	<u>130,505</u>	<u>137,462</u>

The average monthly head count of employees was:

	2021	2020
Project Leaders	1	1
Fundraising	1	1
Centre Management and Administration	4	5
Maintenance and Sports Hall Attendance	4	4
Paigam Publications	--	--
	10	11

No employee had emoluments exceeding £60,000 in the year.

Volunteers

The Society is grateful for the many volunteers who devote hundreds of hours of time each year. In accordance with accounting standards this contribution is not quantified in these accounts.

16. Tangible fixed assets for use by the charity

	Freehold land	Buildings	Fixtures and Equipment	Total
	£	£	£	£
At 1 October 2020	433,283	977,484	241,980	1,652,747
Additions	--	--	--	--
Disposals	(35,626)	(80,371)	--	(115,997)
At 30 September 2021	397,657	897,113	241,980	1,536,750
Depreciation				
At 1 October 2020	--	379,780	227,533	607,313
Charge for the year	--	17,942	2,167	20,109
Eliminated on disposals	--	(31,226)	--	(31,226)
At 30 September 2021	--	366,496	229,700	596,196
Net book value				
At 30 September 2021	397,657	530,617	12,280	940,554
At 30 September 2020	433,283	597,704	14,447	1,045,434

17. Debtors

	Unrestricted	
	2021	2020
	£	£
Prepayments	1,431	1,396
Invoice debtors	2,456	7,174
Paypal account	--	1,814
Total debtors	3,887	10,384

18. Cash at bank and in hand

	Unrestricted General Fund	Unrestricted Property Fund	Unrestricted Other Designated	Restricted Funds	Total Funds	
	2021	2021	2021	2021	2021	2020
	£	£	£	£	£	£
IMWS Charity Fund	--	--	--	25,864	25,864	17,657
Other cash at bank and in hand:						
Other bank balances	396,598	--	202,447	22,859	621,904	349,549
Cash in hand	105	--	--	--	105	2
	396,703	--	202,447	48,723	647,873	367,208

19. Liabilities falling due within one year

	Unrestricted General Fund	Unrestricted Property Fund	Unrestricted Other Designated	Restricted Funds	Total Funds	
	2021	2021	2021	2021	2021	2020
	£	£	£	£	£	£
Wedding Hall deposits	6,245	--	--	--	6,245	5,895
Accrued expenses	5,300	--	--	--	5,300	5,300
Burial account creditor	--	--	--	6,492	6,492	6,492
Employment taxes and VAT	14,554	--	--	--	14,554	8,238
	26,099	--	--	6,492	32,591	25,925

20. Analysis of charitable funds

RESTRICTED FUNDS	Balance at 1 Oct 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 Sept 2021 £
Charity Appeals:					
IMWS Charity Fund	18,733	27,698	(23,716)	--	22,715
Ramadhan Iftari Appeal Yemen and Somalia	--	31,179	(31,179)	--	--
Gaza Charity Appeal	168	94,721	(91,761)	--	3,128
South Gujarat Appeal	--	2,091	(2,091)	--	--
Syria Appeal	569	8,379	(8,928)	--	20
Yemen Emergency Project	--	--	--	--	--
Sadaqatul Fitr Yemen and Somalia	--	22,259	(22,259)	--	--
Fidya Appeal	--	2,401	(2,401)	--	--
India Covid Appeal	--	81,803	(81,803)	--	--
Mcmillan coffee morning 2021	--	335	(335)	--	--
Dewsbury Hospital	--	--	--	--	--
	19,470	270,866	(264,473)	--	25,863
Grant and SLA Projects:					
Adult Learning	--	1,152	(10,166)	9,014	--
Covid Response	--	--	(32,575)	32,575	--
Sports England Grant	--	4,400	--	(4,400)	--
ESF Groundworks Resources	--	--	(1,175)	1,175	--
Kirklees NHB Award Expenses	--	8,040	(8,040)	--	--
One community Foundation Sports Grant	--	--	(842)	842	--
Covid-19 Food Programme	--	--	--	--	--
	--	13,592	(52,798)	39,206	--
IMWS Burial Fund	18,660	100,323	(102,615)	--	16,368
Profit/Gain on Sale of Land	--	--	--	--	--
Total Restricted Funds	38,130	384,781	(419,886)	39,206	42,231

Restricted Funds - PRIOR YEAR	Balance at 1 Oct 2019 £	Incoming Resources £	Programme Expenditure £	Transfers £	Balance at 30 Sept 2020 £
Charity Appeals:					
IMWS Charity Fund	32,327	38,994	(575)	(52,013)	18,733
Ramadhan Iftari Yemen	--	18,153	(21,000)	2,847	--
Gaza Charity Appeal	--	16,775	(27,000)	10,393	168
South Gujarat Appeal	499	28,897	(42,000)	12,604	--
Syria Appeal	--	4,723	(10,000)	5,846	569
Feroze Family Appeal	--	--	--	--	--
Dewsbury Hospital	--	--	(140)	140	--
Sadaqatul Fitr	--	16,692	(17,000)	308	--
Yemen Emergency Project	--	8,854	(11,000)	2,146	--
	32,826	133,088	(128,715)	(17,729)	19,470
Grant Projects:					
Sports England Grant	--	3,500	(5,081)	1,581	--
Covid-19 Food Programme	--	15,000	(15,132)	132	--
Adult Learning	--	5,879	(10,429)	4,550	--
	--	24,379	(30,642)	6,263	--
IMWS Burial Fund	22,618	97,075	(101,033)	--	18,660
Total Restricted Funds	55,444	254,542	(260,390)	(11,466)	38,130

Charity Appeals

These are set up to raise funds for particular appeals in response to needs from emergencies and disasters.

IMWS Charity Fund

This is a fund to make available appeal money in a quick and responsive fashion to react to situations and emergencies and where the situation is such that a separate appeals fund is impractical in the circumstances.

UNRESTRICTED FUNDS	Balance at 1 Oct 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 Sept 2021 £
General Reserves	125,537	478,089	(177,649)	(39,206)	386,771
Designated Funds:					
Property Fund	1,030,987	--	(102,713)	--	928,274
Contingency Fund	202,447	--	--	--	202,447
Total Designated Funds	1,233,434	--	(102,713)	--	1,130,721
Total Unrestricted Funds	1,358,971	478,089	(280,362)	(39,206)	1,517,492

Unrestricted Funds - PRIOR YEAR	Balance at				Balance at
	1 Oct 2019	Income	Expenditure	Transfers	30 Sept 2020
	£	£	£	£	£
General Reserves	129,854	247,110	(263,822)	12,395	125,537
Designated Funds:					
Property Fund	1,050,537	--	(19,550)	--	1,030,987
Contingency Fund	203,376	--	--	(929)	202,447
Total Designated Funds	1,253,913	--	(19,550)	(929)	1,233,434
Total Unrestricted Funds	1,383,767	247,110	(283,372)	11,466	1,358,971

Property Fund

The Property Fund is the land and buildings held by the charity.

Contingency Fund

The Contingency Fund is a fund that sets monies aside from the General Fund as part of the charity's risk management strategy. In the event of an emergency the trustees take the view that the Society should be able to run without any income stream for at least 10 months and that the Contingency Fund should be held in an accessible form.

21. Analysis of Net Assets Between Funds

	Unrestricted General Fund	Unrestricted Property Fund	Unrestricted Other Designated	Restricted Funds	Total
	£	£	£	£	£
Tangible Fixed Assets	12,280	928,274	--	--	940,554
Current Assets	400,590	--	202,447	48,723	651,760
Creditors falling due within one year	(26,099)	--	--	(6,492)	(32,591)
	386,771	928,274	202,447	42,231	1,559,723

Analysis of Net Assets Between Funds - PRIOR YEAR

	Unrestricted General Fund	Unrestricted Property Fund	Unrestricted Other Designated	Restricted Funds	Total
	£	£	£	£	£
Tangible Fixed Assets	14,447	1,030,987	--	--	1,045,434
Current Assets	130,523	--	202,447	44,622	377,592
Creditors falling due within one year	(19,433)	--	--	(6,492)	(25,925)
	125,537	1,030,987	202,447	38,130	1,397,101

22. Related Party Transactions

There are no related party transactions that require disclosure under the Charity SORP (FRS 102) paragraph 9.17.

23. Operating lease commitments

Lessee

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
not later than 1 year	1,575	2,331

24. Potential liability

In December 2020 a visitor to the Covid vaccination at the centre suffered a fall and in April 2021 submitted a claim. We have notified our insurers who are dealing with the matter.

Accounts

INDIAN MUSLIM WELFARE SOCIETY (IMWS)
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

Charity Registration No. 1067746

INDIAN MUSLIM WELFARE SOCIETY

Financial Statements

Year Ended 30 September 2020

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The trustees present their annual report and financial statements for the year ended 30 September 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and '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)'.

Purpose and activities

The Indian Muslim Welfare Society was established in 1957, the purposes of the charity are:-

- i) To promote harmony as preached and practiced by the Indian Sunni Deobandi School of Thought Muslims between different religious communities living locally and nationally.
- ii) To provide and facilitate training, education and employment opportunities for the local community.
- iii) To carry out charitable and welfare work wherever and whenever as the executive committee think fit.
- iv) To represent the community at all levels.

The charity trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit issued by the Charity Commission for England and Wales in exercising their duties and trust that this report, together with the IMWS Annual Review and the work the Society does in the community is self evident of this.

Administrative details

Charity Name: Indian Muslim Welfare Society
also known as: IMWS

Charity Registration Number: 1067746

Trustees: Dr Imtiyaz Ahmed Patel	Chair	
Mohammed E Laher	Vice-Chair	
Rafik Dabhad	Treasurer	
Ismail E Patel	Assistant Treasurer	elected 29/2/20
Jafar Daji	General Secretary	
Ismail Suleman	Joint Secretary	
Ahmed Lunat OBE	Elected Member	
Abdul Aziz Daji	Elected Member	
Rashid Soni	Elected Member	
Mohamed Mulla	Elected Member	
Ilyas Norat	Elected Member	
Masum Karolia	Elected Member	elected 29/2/20

also served in the year:

Moulana Hashim Sacha	Assistant Treasurer	retired 29/2/20
Ibrahim Mulla	Elected Member	retired 29/2/20

General Manager: Nadeem Raja

Charity Office: Al-Hikmah Centre
28 Track Road
Batley
WF17 7AA

Advisers: Bankers: Lloyds Banking Group	75 Commercial Street, Batley, WF17 5EQ
Accountant: Forrest Burlinson	20 Owl Lane, Dewsbury, WF12 7RQ
Solicitors: Disken & Co	20 Bond Street, Dewsbury, WF13 1AT
Independent Examiner: David Webb FCA	

Custodian Trustees: re property	Fakir H. Daji	Shabbir Kazi
	Ebrahim. I. Patel	Ebrahim Dockrat

Achievements in the year

During the year the charity has continued its work in the following areas:

- The Society provides **Adult Learning Courses**, including English My Way, I.T. and confidence building, etc.
- The Society provides **burial services** for its members and non-members alike.
- Provided a full **Muslim Burial Service** for the deceased and support for the families due to COVID-19. We provided a dedicated burial team with appropriate PPE to undertake burials during the pandemic.
- **Womens' Sub-committee** organised a number of events related to women e.g. workshop on health topics, spiritual enhancement, car maintenance, and arranging women's social dinner evenings.
- The Society has continued to provide **luncheon clubs** for widows, elderly and carers in the community.
- The Society has continued to provide women's **aerobic classes** and men's keep-fit classes on a weekly basis.
- The Society ran a successful **cricket coaching** course for children aged 12 to 18 years at the centre.
- The **IMWS Charity Fund** has continued to collect funds for humanitarian causes around the world.
- The Charity Fund continued to raise appeals and send funds to **Gaza, South Gujarat, Yemen and Myanmar**.
- The Society ran a **clothes appeal** for Pinderfields Hospital.
- IMWS regularly donates funds to local organisations that provide valuable services to the local community. This year we donated to **Kirkwood Hospice, Yorkshire Air Ambulance** and the **Kirklees Mayor's Appeal**.
- IMWS staff visited the elderly ward with Christmas gifts at **Dewsbury Hospital**.
- The Society runs a **Youth Club** which is attended by more than 35 young people on a regular basis.
- Regular events on **Inter-Faith** related issues have been held at the centre.
- The Society provides a **venue** for TTC Group, North Kirklees CCG, Learning Curve, Brownies Guides Group.
- The Society continues to invest in the **refurbishment** of Al Hikmah house (main building).
- New toilet facilities on the ground floor of the Rabia Al-Basri (wedding) Hall were completed.
- The Society provides an **Electric Car Charging Point** on site.
- The Society has refurbished the sport hall including **new LED indoor lighting**, main reception, foyer and offices.
- Held meetings with the local **police** inspector to raise concerns over the increased crime rate in the area.
- Continued to work closely with seven **IMWS affiliated organisations**, providing support especially around the implications of the COVID-19 government guidelines, with regular COVID-19 up dates.
- Held regular meetings with the coroner's office to raise **burial concerns** in the community.
- **Drug awareness event** was organised in partnership with Kirklees council.
- The Society organised an event on **organ donation** from an Islamic perspective.

- The Society organised a **General Election Hustings** event with all the prospective parliamentary candidates invited.
- In order to raise awareness about Alzheimer's the Society hosted a play "Ammi is Fine" in partnership with the **Alzheimer's Society UK**.
- The Society organised a **Health Webinar** including on COVID-19 awareness.
- The Society worked in partnership with the Martin Lewis team - a well-known TV personality, on a project involving **distribution of food and other essential item parcels** to individuals and families affected by COVID-19. Over 500 individuals and families were given parcels. These included people living in sheltered accommodation.
- A **Members' Dinner** was held which provided a good socialising and networking platform for our members.
- The Society distributed **5,000 free masks** in the local community during the height of the first wave of COVID-19.
- In order to raise awareness, the Society published regular press releases and circulars in its trilingual publication **Paigaam**. This helped tremendously for people with limited english language skills.
- Several webinars were organised for the wider community with **local clinicians** giving advice about the pandemic.
- Together with the **Peace Institute**, the Society produced information and advice about the pandemic and how to protect oneself and their families.
- The Society was also in continued contact with the **local authority** and the **local NHS board** so that up-to-date guidance from these authorities to the community can be cascaded down.
- The Society worked in partnership with the local authority, local food bank, Churches and other community organisations to get referrals for the **free food pack distribution**.
- More than 40 volunteers worked tirelessly to deliver various **Covid-19 related help to the local community**.
- A volunteer led **careers advice service** was started.
- IMWS has achieved **Kirklees GAP** registration.
- IMWS also now possesses a **Dun & Bradstreet** number, which places us on much higher ranks for larger grants with government and other funding streams.
- IMWS is working very closely with other local and regional partners to make **Batley** a better place to live and work.
- All **IMWS policies and procedures** have been reviewed by the new General Manager and are up to date.
- IMWS has begun working on **new branding** and a **website** and is hoping to launch in December 2020.

Financial review and reserves

The charity collected £133,087 for charitable emergency appeals and causes in the year (2019: £128,786).

We collect funds for specific national and international disaster and emergency appeals as well as for maintaining the IMWS Charity Fund to ensure funds are available when needed more urgently. These funds are administered by the IMWS Charity Sub-committee. Each of the appeals income and expenditure is outlined in note 19 to the accounts.

General donations received in the year were £9,934 (2019: £12,071).

Other income comes from: hire of the Al-Hikmah Centre for conferences, weddings and office space £77,058 (2019: £132,995); fees for the use of Sports Hall facilities £31,076 (2019: £37,545); membership fees £22,633 (2019: £23,183); and other services £5,333 (2019: £4,464).

The Paigaam newsletter raised £18,622 (2019: £25,895) from the sale of advertising space and cost £23,676 to produce (2019: £31,470).

Projects received funding of £24,379 (2019: £3,855) against expenditure of £30,641 (2019: £13,033) thus project funds were all used up at the end of the period.

The Society also received £39,995 in Covid-19 Response funding and £42,459 under the government's Job Retention Scheme.

The Burial Service had funds of £18,660 to carry forward, after funds brought forward of £22,618, income in the year of £97,075 and expenditure of £101,033.

Total restricted funds in respect of the IMWS Charity Fund and appeals not yet distributed at the period end were £19,470 (2019: £32,826). Total restricted funds were £38,130 (2019: £55,444).

Designated funds are a contingency fund of £202,447 and a fund representing the land and buildings which amounted to £1,030,987 (2019: £1,050,537).

General reserves, which excludes property and the contingencies, fell by £4,317 in the year (2019: £79,923).

General reserves carried forward as at 30 September 2020 were £125,537 (2019: £129,854).

This level of reserves is regarded as sufficient by the trustees, but clearly deficits cannot be allowed to continue over the coming years.

Investment powers

The constitution authorises the charity trustees to make and hold investments using the general funds of the charity, but no such investments are currently held.

Risk management

The trustees have examined operational, financial and business risks that include:

- Financial control: by ensuring accounting procedures are followed and access to external funding is maximised;
- Commercial operation: by providing premises that operate within Health and Safety guidelines and are safe, warm, accessible for users to feel comfortable and enjoy;
- People: to inform members of updates and promoting IMWS as a facility that can be accessed by the entire local and surrounding community;
- Staffing: to promote a culture which includes staff retention, providing training opportunities and encouraging input to decision making;
- Policies: by ensuring all Trustees and staff understand their role and responsibilities. The Society will provide access to training to all staff and Trustees which may be required due to legislative changes;
- External Factors: to establish the market position of IMWS, as a provider of facilities, within the community and being adaptable to client, customer and members needs and foreseeing changes to local and national trends;
- Land and buildings: by ensuring appropriate policies are in place to cover accident and risks. This also includes carrying adequate business and public liability insurance and ensuring inspections, testing, checks and drills are carried out in line with legal requirements.

Structure, Governance and Management

The charity is a charitable trust governed by a constitution adopted on 13 December 1997 and last amended on 15 February 2014.

The trustees named above have served throughout the year except where indicated.

Appointment of trustees is governed by the constitution of the charity. The Board of Trustees adopts the title of 'Executive Trustees' and ordinarily consists of 12 elected members for a period of up to 3 years.

The roles and responsibilities of the Executive Trustees will be governed by the current Charities Act and the Society's 'Roles and Responsibilities' document.

In addition, the Executive Committee may also appoint not more than 10 co-opted members for a term of up to 2 years, and Area Representatives of affiliated organisations.

At regular meetings the Executive Committee agrees the broad strategy and areas of activity for the charity in conjunction with its affiliated organisations. The Society has a Code of Conduct for Executive Members. Various sub-committees have been formed to oversee the varied areas of activity the Society undertakes. As well as these the Executive Committee delegate the day to day responsibilities for the running of the Al-Hikmah Centre to the General Manager and his staff.

Membership

Membership of the Society is open to any Sunni Deobandi School of Thought Muslim of Indian origin or descent, which is derived from paternal lineage (over the age of 18 years) who will have paid any annual subscription fee laid down from time to time by the Society and who is a member of an affiliated organisation and is interested in furthering the Society's work.

Policies and procedures adopted for the induction and training of charity trustees

The Society recognizes that it has a responsibility to provide guidance and assist new charity trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

New charity trustees are given appropriate Charity Commission publications and where considered appropriate attend training courses.

Pay policy for senior staff

The Executive Committee and the management team comprise the key management personnel of the Society. All members of the Executive give of their time freely and no member/trustee received remuneration in the year. The pay of senior staff is reviewed regularly in accordance with what is considered to be good practice.

Affiliated Organisations

Any Masjid whose members are Sunni Deobandi School of Thought Muslims and are from Indian origin derived from paternal lineage, may apply to become an affiliated organisation to the Society, subject to approval.

The following are affiliated organisations:

Islamic Cultural & Welfare Association (ICWA) - Jame Masjid / Jumma Masjid

Mount Pleasant Islamic Trust (MPIT) - Madina Masjid

Masjid e Mahmodiyah (Taylor St./Talbot St.)

Masjid e Noor (Dark Lane)

Dawatul Islam (Soothill area)

Masjid Noor-UI-Islam (Snowden St.)

Ilaahi Masjid (Hope St.)

Statement of trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, such legislation may differ from legislation in other jurisdictions.

Approval

Approved by the trustees on 15 December 2020 and signed on their behalf by:

Signed :

Dr Imtiyaz Ahmed Patel, Chair, IMWS

Independent Examiner's Report to the Trustees of Indian Muslim Welfare Society

I report on the accounts of the Indian Muslim Welfare Society for the year ended 30 September 2020, which are set out on pages 8 to 16.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

Dated

David Webb FCA

For and on behalf of Fino Limited, a member firm of the
Institute of Chartered Accountants in England and Wales
Firm no. C001892617.
29 Cleveleys Avenue, Rochdale, OL16 4PD

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total 2019 £
	Notes				
Income and endowments from:					
Donations	2	9,934	133,087	143,021	140,857
Charitable activities	3	185,078	121,454	306,532	255,672
Other trading activities	4	52,098	--	52,098	37,711
Total Income		247,110	254,541	501,651	434,240
Expenditure					
<i>Costs of raising funds:</i>	5	--	--	--	125
<i>Expenditure on charitable activities:</i>					
Charity appeals	6	950	128,715	129,665	141,185
Paigaam costs	7	23,676	--	23,676	31,470
Property related costs	8	137,166	--	137,166	176,625
Project and centre management costs	9	83,415	30,641	114,056	87,542
Other activity costs	10	38,165	101,033	139,198	97,136
		283,372	260,389	543,761	533,958
Total expenditure		283,372	260,389	543,761	534,083
Net income/(expenditure) before transfers		(36,262)	(5,848)	(42,110)	(99,843)
Gross transfers between funds	19	11,466	(11,466)	--	--
Net movement in funds	12	(24,796)	(17,314)	(42,110)	(99,843)
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,383,767	55,444	1,439,211	1,539,054
Total funds carried forward	19	1,358,971	38,130	1,397,101	1,439,211

		Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Total Funds	Prior Year Total
	Notes	2020 £	2020 £	2020 £	2020 £	2019 £
Fixed Assets:						
Tangible Assets	15	14,447	1,030,987	--	1,045,434	1,067,534
Current Assets:						
Debtors	16	10,384	--	--	10,384	12,442
Cash at bank and in hand:	17					
IMWS Charity Fund		--	--	17,657	17,657	33,096
Other cash at bank and in hand		120,139	202,447	26,965	349,551	362,230
		120,139	202,447	44,622	367,208	395,326
Total Current Assets		130,523	202,447	44,622	377,592	407,768
Liabilities:						
Creditors falling due within one year	18	19,433	--	6,492	25,925	36,091
Net Current Assets		111,090	202,447	38,130	351,667	371,677
Total Assets less Current Liabilities		125,537	1,233,434	38,130	1,397,101	1,439,211
Net Assets		125,537	1,233,434	38,130	1,397,101	1,439,211
The funds of the charity:	19					
Restricted Income Funds		--	--	38,130	38,130	55,444
Unrestricted Income Funds		125,537	1,233,434	--	1,358,971	1,383,767
		125,537	1,233,434	38,130	1,397,101	1,439,211

The notes on pages 10 to 16 form part of these accounts.

Approved by the trustees on 15 December 2020 and signed on their behalf by:

Trustee
Dr Imtiyaz Ahmed Patel (Chair)

Trustee
Rafik Dabhad (Treasurer)

1. Accounting policies

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing. There are no material uncertainties about the charity's ability to continue.

The accounts have been prepared in accordance with 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), (the SORP), applicable regulations and the Charities Act 2011.

The Society has a number of affiliated area Masjids which are separate and independently run organisations and are not consolidated into these accounts.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust, or other grant making body. In these accounts these are: appeals and donations for specific purposes; grants received from grant making bodies and funds raised for specific projects, descriptions of which are given in the notes below.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in the furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. There are three designated funds in these accounts, these are: the Contingency Fund, the Property Fund (representing land and buildings), and the Planned Expenditure Fund. Descriptions are given in the notes below.

1.3 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value over their expected useful lives on the following bases:

Buildings	2% Straight Line Method
Fixture, Fittings & Equipment	15% Reducing Balance Method
Motor Vehicles	Straight Line over 5 Years

No depreciation is charged on land.

1.4 Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability and are stated before all expenses.

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Grants payable are payments made to third parties in the furtherance of the charitable objectives.

Grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and either the grant payment is made without condition, or any condition attaching to the receipt is outside the control of the charity.

1.6 Value added tax

The charity is registered for VAT purposes and as such expenditure has been shown, where applicable, after the recovery of VAT input tax.

1.7 Allocation of overhead and support costs

Overhead and support costs have been allocated as included in note 11 below.

1.8 Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

1.9 Operating leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

1.10 Contingent liabilities and provisions

A contingent liability is disclosed for such items that do not represent liabilities where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the charity's control. Provisions are recognised for those amounts where there is uncertainty as to the timing and/or the amount that is more than simply determining a reasonable estimation of the liability.

2. Income from Donations:	Unrestricted Funds	Restricted Funds	Total Funds	
	2020 £	2020 £	2020 £	2019 £
Charity Appeals:				
IMWS Charity Fund	--	38,993	38,993	7,649
Ramadhan Iftari Yemen	--	18,153	18,153	18,079
Gaza Charity Appeal	--	16,775	16,775	18,196
South Gujarat Appeal	--	28,897	28,897	26,532
Syria Appeal	--	4,723	4,723	6,302
Yemen Emergency Project	--	8,854	8,854	--
Sadaqatul Fitr Myanmar	--	16,692	16,692	19,122
Indonesia Tsunami Appeal	--	--	--	16,500
Mozambique Emergency Appeal	--	--	--	10,254
Feroze Family Appeal	--	--	--	4,057
Fidya	--	--	--	1,349
Macmillan Coffee Morning	--	--	--	746
	--	133,087	133,087	128,786
General Donations	9,934	--	9,934	12,071
Total	9,934	133,087	143,021	140,857
3. Income from charitable activities	Unrestricted Funds	Restricted Funds	Total Funds	
	2020 £	2020 £	2020 £	2019 £
Member fees:	22,633	--	22,633	23,183
Hire and rental income:				
Conference Hire	13,199	--	13,199	26,517
Conference Services	1,836	--	1,836	1,928
Sports Hall Hire	31,076	--	31,076	37,545
Wedding Hall Hire	9,925	--	9,925	66,839
	56,036	--	56,036	132,829
Grants and SLA income:				
Adult Learning	--	5,879	5,879	3,855
Sports Grant	--	3,500	3,500	--
Martin Lewis	--	15,000	15,000	--
Covid Response	39,995	--	39,995	--
CJRS Grant	42,459	--	42,459	--
	82,454	24,379	106,833	3,855
Paigaam advertising income	18,622	--	18,622	25,895
Marriage fees	895	--	895	1,017
Burial Account	--	97,075	97,075	65,008
Groups income	--	--	--	438
Photocopying & office services	--	--	--	148
Sundry Income	4,438	--	4,438	3,299
	23,955	97,075	121,030	95,805
Total income from charitable activities:	185,078	121,454	306,532	255,672

4. Income from other trading activities	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	2019 £
Office and cottage rents	52,098	--	52,098	37,711
5. Costs of raising funds	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	2019 £
Other fundraising costs	--	--	--	125
	--	--	--	125
6. Charity appeals expenditure	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	2019 £
IMWS Charity Fund	--	575	575	17,817
Ramadhan Iftari Yemen	--	21,000	21,000	18,079
Gaza Charity Appeal	--	27,000	27,000	18,934
South Gujarat Appeal	--	42,000	42,000	26,765
Syria Appeal	--	10,000	10,000	6,586
Yemen Emergency Project	--	11,000	11,000	--
Sadaqatul Fitr Myanmar	--	17,000	17,000	19,122
Dewsbury Hospital	--	140	140	--
Indonesia Tsunami Appeal	--	--	--	16,500
Mozambique Emergency Appeal	--	--	--	10,254
Feroze Family Appeal	--	--	--	4,057
Fidya	--	--	--	1,349
Macmillan Cancer Support	--	--	--	1,222
	--	128,715	128,715	140,685
Donations by IMWS (General Funds):				
Mayors Appeal	500	--	500	250
Kirkwood Hospice	200	--	200	250
Yorkshire Air Ambulance	250	--	250	--
Total charity donations	950	128,715	129,665	141,185
7. Paigaam costs	Unrestricted 2020 £			2019 £
Printing, Typeset, Translations	10,674			13,095
Travel expenses	969			834
Wages and employer costs	10,195			14,020
Bad debts	716			--
Sundries	1,122			3,521
	23,676			31,470
8. Property related costs	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	2019 £
Hall Cleaning and caretaking	30,524	--	30,524	36,870
Sports Hall Attendants	21,043	--	21,043	22,440
Building insurance	5,890	--	5,890	5,750
Repairs and renewals	42,151	--	42,151	79,486
Heat and light	25,492	--	25,492	21,719
Water rates	6,885	--	6,885	2,839
Council rates	4,026	--	4,026	7,521
Bad debts	1,155	--	1,155	--
	137,166	--	137,166	176,625

9. Project and Centre management costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2020	2020	2020	2019
	£	£	£	£
Wages and salaries	76,901	--	76,901	66,822
Project costs	--	30,641	30,641	13,033
Groups costs	--	--	--	1,410
Office expenses	4,738	--	4,738	4,008
Motor and travel expenses	--	--	--	47
Sundries	1,776	--	1,776	2,222
	83,415	30,641	114,056	87,542

10. Other activity costs	Unrestricted Funds	Restricted Funds	Total Funds	
	2020	2020	2020	2019
	£	£	£	£
Burial Expenses	--	101,033	101,033	65,053
Conference Servicing Expenses	1,193	--	1,193	864
Own Functions	5,771	--	5,771	3,982
Governance costs	5,300	--	5,300	4,300
General expenses	3,711	--	3,711	100
Bank charges	90	--	90	288
Depreciation	22,100	--	22,100	22,549
	38,165	101,033	139,198	97,136

11. Support costs	Admin Wages	Office costs & Sundries	Property costs	Total
	£	£	£	£
Activities at Al-Hikmah Centre	76,901	6,514	137,166	220,581
	76,901	6,514	137,166	220,581

Support costs - prior year	Admin Wages	Office costs & Sundries	Property costs	Total
	£	£	£	£
Activities at Al-Hikmah Centre	66,822	6,230	176,625	249,677
	66,822	6,230	176,625	249,677

Administrative wages are allocated according to an estimate of the time involved.

Office and Property costs are allocated according to a fixed estimate of the particular costs involved.

12. Net Movements in funds for the Year

The net movement in funds for the year is stated after charging:

	2020	2019
	£	£
Depreciation of tangible fixed assets	22,100	22,549
Accountants fees for accounts and other work	4,300	3,300
Independent Examiner's fees	1,000	1,000

13. Remuneration and expenses to trustees

No remuneration was paid to any trustee in the year and there were no expenses with same.

14. Staff costs

	2020	2019
	£	£
The staff costs were:		
Wages and salaries	130,446	134,557
Employers national insurance	5,558	6,009
Employers pension costs	1,458	1,244
	137,462	141,810

The average monthly head count of employees was:

	2020	2019
Project Leaders	1	1
Fundraising	1	1
Centre Management and Administration	5	4
Maintenance and Sports Hall Attendance	4	5
Paigaam Publications	--	1
	11	12

No employee had emoluments exceeding £60,000 in the year.

Volunteers

The Society is grateful for the many volunteers who devote hundreds of hours of time each year. In accordance with accounting standards this contribution is not quantified in these accounts.

15. Tangible fixed assets for use by the charity

	Freehold land £	Buildings £	Fixtures and Equipment £	Total £
At 1 October 2019 and 30 September 2020	433,283	977,484	241,980	1,652,747
Depreciation				
At 1 October 2019	--	360,230	224,983	585,213
Charge for the year	--	19,550	2,550	22,100
At 30 September 2020	--	379,780	227,533	607,313
Net book value				
At 30 September 2020	433,283	597,704	14,447	1,045,434
At 30 September 2019	433,283	617,254	16,997	1,067,534

16. Debtors

	Unrestricted 2020 £	2019 £
Prepayments	1,396	1,342
Invoice debtors	7,174	11,100
Paypal account	1,814	--
Total debtors	10,384	12,442

17. Cash at bank and in hand

	Unrestricted General Fund 2020 £	Unrestricted Property Fund 2020 £	Unrestricted Other Designated 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	2019 £
IMWS Charity Fund	--	--	--	17,657	17,657	33,096
Other cash at bank and in hand:						
Other bank balances	120,137	--	202,447	26,965	349,549	358,082
Cash in hand	2	--	--	--	2	4,148
	120,139	--	202,447	44,622	367,208	395,326

18. Liabilities falling due within one year

	Unrestricted General Fund 2020 £	Unrestricted Property Fund 2020 £	Unrestricted Other Designated 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	2019 £
Wedding Hall deposits	5,895	--	--	--	5,895	6,700
Accrued expenses	5,300	--	--	--	5,300	5,300
Burial account creditor	--	--	--	6,492	6,492	6,492
Employment taxes and VAT	8,238	--	--	--	8,238	17,599
	19,433	--	--	6,492	25,925	36,091

19. Analysis of charitable funds

RESTRICTED FUNDS	Balance at 1 Oct 2019 £	Income £	Expenditure £	Transfers £	Balance at 30 Sept 2020 £
Charity Appeals:					
IMWS Charity Fund	32,327	38,994	(575)	(52,013)	18,733
Ramadhan Iftari Yemen	--	18,153	(21,000)	2,847	--
Gaza Charity Appeal	--	16,775	(27,000)	10,393	168
South Gujarat Appeal	499	28,897	(42,000)	12,604	--
Syria Appeal	--	4,723	(10,000)	5,846	569
Yemen Emergency Project	--	8,854	(11,000)	2,146	--
Sadaqatul Fitr Myanmar	--	16,692	(17,000)	308	--
Dewsbury Hospital	--	--	(140)	140	--
	32,826	133,088	(128,715)	(17,729)	19,470
Grant and SLA Projects:					
Adult Learning	--	5,879	(10,429)	4,550	--
Sports England Grant	--	3,500	(5,081)	1,581	--
Covid-19 Food Programme	--	15,000	(15,132)	132	--
	--	24,379	(30,642)	6,263	--
IMWS Burial Fund	22,618	97,075	(101,033)	--	18,660
Total Restricted Funds	55,444	254,542	(260,390)	(11,466)	38,130

<i>Restricted Funds - PRIOR YEAR</i>	<i>Balance at 1 Oct 2018 £</i>	<i>Incoming Resources £</i>	<i>Programme Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 30 Sept 2019 £</i>
<i>Charity Appeals:</i>					
<i>IMWS Charity Fund</i>	<i>42,495</i>	<i>7,649</i>	<i>(17,817)</i>	<i>--</i>	<i>32,327</i>
<i>Iftari project</i>	<i>--</i>	<i>18,079</i>	<i>(18,079)</i>	<i>--</i>	<i>--</i>
<i>Gaza Charity Appeal</i>	<i>738</i>	<i>18,196</i>	<i>(18,934)</i>	<i>--</i>	<i>--</i>
<i>South Gujarat Appeal</i>	<i>732</i>	<i>26,532</i>	<i>(26,765)</i>	<i>--</i>	<i>499</i>
<i>Syria Appeal</i>	<i>284</i>	<i>6,302</i>	<i>(6,586)</i>	<i>--</i>	<i>--</i>
<i>Indonesia Tsunami Appeal</i>	<i>--</i>	<i>16,500</i>	<i>(16,500)</i>	<i>--</i>	<i>--</i>
<i>Mozambique Emergency Appeal</i>	<i>--</i>	<i>10,254</i>	<i>(10,254)</i>	<i>--</i>	<i>--</i>
<i>Feroze Family Appeal</i>	<i>--</i>	<i>4,057</i>	<i>(4,057)</i>	<i>--</i>	<i>--</i>
<i>Fidya</i>	<i>--</i>	<i>1,349</i>	<i>(1,349)</i>	<i>--</i>	<i>--</i>
<i>Sadaqatul Fitr</i>	<i>--</i>	<i>19,122</i>	<i>(19,122)</i>	<i>--</i>	<i>--</i>
<i>Macmillan Coffee Morning</i>	<i>476</i>	<i>746</i>	<i>(1,222)</i>	<i>--</i>	<i>--</i>
	44,725	128,786	(140,685)	--	32,826
<i>Grant Projects:</i>					
<i>Adult Learning</i>	<i>--</i>	<i>3,855</i>	<i>(13,033)</i>	<i>9,178</i>	<i>--</i>
	--	3,855	(13,033)	9,178	--
<i>IMWS Burial Fund</i>	<i>22,663</i>	<i>65,008</i>	<i>(65,053)</i>	<i>--</i>	<i>22,618</i>
Total Restricted Funds	67,388	197,649	(218,771)	9,178	55,444

Charity Appeals

These are set up to raise funds for particular appeals in response to needs from emergencies and disasters.

IMWS Charity Fund

This is a fund to make available appeal money in a quick and responsive fashion to react to situations and emergencies and where the situation is such that a separate appeals fund is impractical in the circumstances.

UNRESTRICTED FUNDS	Balance at 1 Oct 2019 £	Income £	Expenditure £	Transfers £	Balance at 30 Sept 2020 £
General Reserves	129,854	247,110	(263,822)	12,395	125,537
Designated Funds:					
Property Fund	1,050,537	--	(19,550)	--	1,030,987
Contingency Fund	203,376	--	--	(929)	202,447
Total Designated Funds	1,253,913	--	(19,550)	(929)	1,233,434
Total Unrestricted Funds	1,383,767	247,110	(283,372)	11,466	1,358,971

<i>Unrestricted Funds - PRIOR YEAR</i>	<i>Balance at 1 Oct 2018</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 Sept 2019</i>
	£	£	£	£	£
<i>General Reserves</i>	209,777	236,591	(293,960)	(22,554)	129,854
<i>Designated Funds:</i>					
<i>Property Fund</i>	1,070,087	--	(19,550)	--	1,050,537
<i>Contingency Fund</i>	190,000	--	--	13,376	203,376
<i>Planned Expenditure Fund</i>	1,802	--	(1,802)	--	--
<i>Total Designated Funds</i>	1,261,889	--	(21,352)	13,376	1,253,913
<i>Total Unrestricted Funds</i>	1,471,666	236,591	(315,312)	(9,178)	1,383,767

Property Fund

The Property Fund is the land and buildings held by the charity.

Contingency Fund

The Contingency Fund is a fund that sets monies aside from the General Fund as part of the charity's risk management strategy. In the event of an emergency the trustees take the view that the Society should be able to run without any income stream for at least 10 months and that the Contingency Fund should be held in an accessible form.

20. Analysis of Net Assets Between Funds

	Unrestricted General Fund	Unrestricted Property Fund	Unrestricted Other Designated	Restricted Funds	Total
	£	£	£	£	£
Tangible Fixed Assets	14,447	1,030,987	--	--	1,045,434
Current Assets	130,523	--	202,447	44,622	377,592
Creditors falling due within one year	(19,433)	--	--	(6,492)	(25,925)
	125,537	1,030,987	202,447	38,130	1,397,101

Analysis of Net Assets Between Funds - PRIOR YEAR

	<i>Unrestricted General Fund</i>	<i>Unrestricted Property Fund</i>	<i>Unrestricted Other Designated</i>	<i>Restricted Funds</i>	<i>Total</i>
	£	£	£	£	£
<i>Tangible Fixed Assets</i>	16,997	1,050,537	--	--	1,067,534
<i>Current Assets</i>	142,456	--	203,376	61,936	407,768
<i>Creditors falling due within one year</i>	(29,599)	--	--	(6,492)	(36,091)
	129,854	1,050,537	203,376	55,444	1,439,211

21. Related Party Transactions

There are no related party transactions that require disclosure under the Charity SORP (FRS 102) paragraph 9.17.

22. Operating lease commitments

Lessee

At the reporting date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
not later than 1 year	2,331	567