

**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-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 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**

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

		Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Total Funds	Prior Year Total
	Notes	2020 £	2020 £	2020 £	2020 £	2019 £
<b>Fixed Assets:</b>						
Tangible Assets	15	14,447	1,030,987	--	<b>1,045,434</b>	1,067,534
<b>Current Assets:</b>						
Debtors	16	10,384	--	--	<b>10,384</b>	12,442
Cash at bank and in hand:	17					
IMWS Charity Fund		--	--	17,657	<b>17,657</b>	33,096
Other cash at bank and in hand		120,139	202,447	26,965	<b>349,551</b>	362,230
		120,139	202,447	44,622	<b>367,208</b>	395,326
<b>Total Current Assets</b>		130,523	202,447	44,622	<b>377,592</b>	407,768
<b>Liabilities:</b>						
Creditors falling due within one year	18	19,433	--	6,492	<b>25,925</b>	36,091
<b>Net Current Assets</b>		111,090	202,447	38,130	<b>351,667</b>	371,677
<b>Total Assets less Current Liabilities</b>		125,537	1,233,434	38,130	<b>1,397,101</b>	1,439,211
<b>Net Assets</b>		125,537	1,233,434	38,130	<b>1,397,101</b>	1,439,211
<b>The funds of the charity:</b>	19					
Restricted Income Funds		--	--	38,130	<b>38,130</b>	55,444
Unrestricted Income Funds		125,537	1,233,434	--	<b>1,358,971</b>	1,383,767
		125,537	1,233,434	38,130	<b>1,397,101</b>	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 £
<b>Charity Appeals:</b>				
IMWS Charity Fund	--	38,993	<b>38,993</b>	7,649
Ramadhan Iftari Yemen	--	18,153	<b>18,153</b>	18,079
Gaza Charity Appeal	--	16,775	<b>16,775</b>	18,196
South Gujarat Appeal	--	28,897	<b>28,897</b>	26,532
Syria Appeal	--	4,723	<b>4,723</b>	6,302
Yemen Emergency Project	--	8,854	<b>8,854</b>	--
Sadaqatul Fitr Myanmar	--	16,692	<b>16,692</b>	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	<b>133,087</b>	128,786
<b>General Donations</b>	9,934	--	<b>9,934</b>	12,071
<b>Total</b>	<b>9,934</b>	<b>133,087</b>	<b>143,021</b>	140,857
<b>3. Income from charitable activities</b>				
	Unrestricted Funds	Restricted Funds	Total Funds	
	2020 £	2020 £	2020 £	2019 £
<b>Member fees:</b>	22,633	--	<b>22,633</b>	23,183
<b>Hire and rental income:</b>				
Conference Hire	13,199	--	<b>13,199</b>	26,517
Conference Services	1,836	--	<b>1,836</b>	1,928
Sports Hall Hire	31,076	--	<b>31,076</b>	37,545
Wedding Hall Hire	9,925	--	<b>9,925</b>	66,839
	56,036	--	<b>56,036</b>	132,829
<b>Grants and SLA income:</b>				
Adult Learning	--	5,879	<b>5,879</b>	3,855
Sports Grant	--	3,500	<b>3,500</b>	--
Martin Lewis	--	15,000	<b>15,000</b>	--
Covid Response	39,995	--	<b>39,995</b>	--
CJRS Grant	42,459	--	<b>42,459</b>	--
	82,454	24,379	<b>106,833</b>	3,855
Paigaam advertising income	18,622	--	<b>18,622</b>	25,895
Marriage fees	895	--	<b>895</b>	1,017
Burial Account	--	97,075	<b>97,075</b>	65,008
Groups income	--	--	--	438
Photocopying & office services	--	--	--	148
Sundry Income	4,438	--	<b>4,438</b>	3,299
	23,955	97,075	<b>121,030</b>	95,805
<b>Total income from charitable activities:</b>	<b>185,078</b>	<b>121,454</b>	<b>306,532</b>	255,672

<b>4. Income from other trading activities</b>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>2019 £</b>
Office and cottage rents	52,098	--	<b>52,098</b>	37,711
<b>5. Costs of raising funds</b>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>2019 £</b>
Other fundraising costs	--	--	--	125
	--	--	--	125
<b>6. Charity appeals expenditure</b>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>2019 £</b>
IMWS Charity Fund	--	575	<b>575</b>	17,817
Ramadhan Iftari Yemen	--	21,000	<b>21,000</b>	18,079
Gaza Charity Appeal	--	27,000	<b>27,000</b>	18,934
South Gujarat Appeal	--	42,000	<b>42,000</b>	26,765
Syria Appeal	--	10,000	<b>10,000</b>	6,586
Yemen Emergency Project	--	11,000	<b>11,000</b>	--
Sadaqatul Fitr Myanmar	--	17,000	<b>17,000</b>	19,122
Dewsbury Hospital	--	140	<b>140</b>	--
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	<b>128,715</b>	140,685
Donations by IMWS (General Funds):				
Mayors Appeal	500	--	<b>500</b>	250
Kirkwood Hospice	200	--	<b>200</b>	250
Yorkshire Air Ambulance	250	--	<b>250</b>	--
Total charity donations	950	128,715	<b>129,665</b>	141,185
<b>7. Paigaam costs</b>	<b>Unrestricted 2020 £</b>			<b>2019 £</b>
Printing, Typeset, Translations	<b>10,674</b>			13,095
Travel expenses	<b>969</b>			834
Wages and employer costs	<b>10,195</b>			14,020
Bad debts	<b>716</b>			--
Sundries	<b>1,122</b>			3,521
	<b>23,676</b>			31,470
<b>8. Property related costs</b>	<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>	<b>2019 £</b>
Hall Cleaning and caretaking	30,524	--	<b>30,524</b>	36,870
Sports Hall Attendants	21,043	--	<b>21,043</b>	22,440
Building insurance	5,890	--	<b>5,890</b>	5,750
Repairs and renewals	42,151	--	<b>42,151</b>	79,486
Heat and light	25,492	--	<b>25,492</b>	21,719
Water rates	6,885	--	<b>6,885</b>	2,839
Council rates	4,026	--	<b>4,026</b>	7,521
Bad debts	1,155	--	<b>1,155</b>	--
	137,166	--	<b>137,166</b>	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
	<b>11</b>	<b>12</b>

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	<b>1,652,747</b>
<b>Depreciation</b>				
At 1 October 2019	--	360,230	224,983	<b>585,213</b>
Charge for the year	--	19,550	2,550	<b>22,100</b>
At 30 September 2020	--	379,780	227,533	<b>607,313</b>
<b>Net book value</b>				
At 30 September 2020	<b>433,283</b>	<b>597,704</b>	<b>14,447</b>	<b>1,045,434</b>
At 30 September 2019	<b>433,283</b>	<b>617,254</b>	<b>16,997</b>	<b>1,067,534</b>

#### 16. Debtors

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

#### 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	<b>17,657</b>	33,096
Other cash at bank and in hand:						
Other bank balances	120,137	--	202,447	26,965	<b>349,549</b>	358,082
Cash in hand	2	--	--	--	<b>2</b>	4,148
	<b>120,139</b>	<b>--</b>	<b>202,447</b>	<b>44,622</b>	<b>367,208</b>	<b>395,326</b>

#### 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	--	--	--	<b>5,895</b>	6,700
Accrued expenses	5,300	--	--	--	<b>5,300</b>	5,300
Burial account creditor	--	--	--	6,492	<b>6,492</b>	6,492
Employment taxes and VAT	8,238	--	--	--	<b>8,238</b>	17,599
	<b>19,433</b>	<b>--</b>	<b>--</b>	<b>6,492</b>	<b>25,925</b>	<b>36,091</b>



19. Analysis of charitable funds

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

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

**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	<b>125,537</b>
<b>Designated Funds:</b>					
Property Fund	1,050,537	--	(19,550)	--	<b>1,030,987</b>
Contingency Fund	203,376	--	--	(929)	<b>202,447</b>
Total Designated Funds	<b>1,253,913</b>	--	<b>(19,550)</b>	<b>(929)</b>	<b>1,233,434</b>
<b>Total Unrestricted Funds</b>	<b>1,383,767</b>	<b>247,110</b>	<b>(283,372)</b>	<b>11,466</b>	<b>1,358,971</b>

<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

	<b>Unrestricted General Fund</b>	<b>Unrestricted Property Fund</b>	<b>Unrestricted Other Designated</b>	<b>Restricted Funds</b>	<b>Total</b>
	£	£	£	£	£
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:

	<b>2020</b>	<b>2019</b>
	£	£
not later than 1 year	2,331	567