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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.

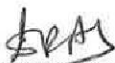
The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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 £
<b>Income and endowments from:</b>					
Donations	2	13,538	270,866	<b>284,404</b>	143,021
Charitable activities	3	326,338	113,915	<b>440,253</b>	306,532
Other trading activities	4	48,815	--	<b>48,815</b>	52,098
Other Non Trading Activities	5	<b>89,398</b>	--	<b>89,398</b>	--
<b>Total Income</b>		<b>478,089</b>	<b>384,781</b>	<b>862,870</b>	<b>501,651</b>
<b>Expenditure</b>					
<i>Costs of raising funds:</i>	6	--	--	--	--
<i>Expenditure on charitable activities:</i>					
Charity appeals	7	500	264,473	<b>264,973</b>	129,665
Paigaam costs	8	21,508	--	<b>21,508</b>	23,676
Property related costs	9	130,340	--	<b>130,340</b>	137,166
Project and centre management costs	10	79,402	52,798	<b>132,200</b>	114,056
Other activity costs	11	<b>48,612</b>	<b>102,615</b>	<b>151,227</b>	<b>139,198</b>
		<b>280,362</b>	<b>419,886</b>	<b>700,248</b>	<b>543,761</b>
<b>Total expenditure</b>		<b>280,362</b>	<b>419,886</b>	<b>700,248</b>	<b>543,761</b>
Net income/(expenditure) before transfers		197,727	(35,105)	<b>162,622</b>	(42,110)
Gross transfers between funds	20	(39,206)	39,206	--	--
<b>Net movement in funds</b>	13	158,521	4,101	<b>162,622</b>	(42,110)
<i>Reconciliation of Funds</i>					
Total funds brought forward		1,358,971	38,130	<b>1,397,101</b>	1,439,211
<b>Total funds carried forward</b>	20	<b>1,517,492.00</b>	<b>42,231</b>	<b>1,559,723</b>	<b>1,397,101</b>

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

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.

<b>2. Income from Donations:</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charity Appeals:</b>				
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
<b>General Donations</b>	13,538	--	13,538	9,934
<b>Total</b>	<b>13,538</b>	<b>270,866</b>	<b>284,404</b>	<b>143,021</b>
<b>3. Income from charitable activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Member fees:</b>	21,767	--	21,767	22,633
<b>Hire and rental income:</b>				
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
<b>Grants and SLA income:</b>				
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
<b>Total income from charitable activities:</b>	<b>326,338</b>	<b>113,915</b>	<b>440,253</b>	<b>306,532</b>

<b>4. Income from other trading activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	2021	2021	2021	2020
	£	£	£	£
Office and cottage rents	48,815	--	48,815	52,098
<b>5. Income From Other Non Trading Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	2021	2021	2021	2020
	£	£	£	£
Profit/Gain on Sale of Land	89,398	--	89,398	--
	89,398	--	89,398	--
<b>6. Costs of raising funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	2021	2021	2021	2020
	£	£	£	£
Other fundraising costs	--	--	--	--
	--	--	--	--
<b>7. Charity appeals expenditure</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	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
<b>8. Paigaam costs</b>	<b>Unrestricted</b>			
	2021			2020
	£			£
Printing, Typeset, Transtlations	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
<b>9. Property related costs</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	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	--	--
	<b>10</b>	<b>11</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.

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

#### 17. Debtors

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

#### 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	<b>25,864</b>	17,657
Other cash at bank and in hand:						
Other bank balances	396,598	--	202,447	22,859	<b>621,904</b>	349,549
Cash in hand	105	--	--	--	<b>105</b>	2
	<b>396,703</b>	<b>--</b>	<b>202,447</b>	<b>48,723</b>	<b>647,873</b>	<b>367,208</b>

#### 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	--	--	--	<b>6,245</b>	5,895
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	14,554	--	--	--	<b>14,554</b>	8,238
	<b>26,099</b>	<b>--</b>	<b>--</b>	<b>6,492</b>	<b>32,591</b>	<b>25,925</b>

20. Analysis of charitable funds

RESTRICTED FUNDS	Balance at 1 Oct 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 Sept 2021 £
<b>Charity Appeals:</b>					
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
<b>Grant and SLA Projects:</b>					
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	--
<b>IMWS Burial Fund</b>	18,660	100,323	(102,615)	--	16,368
Profit/Gain on Sale of Land	--	--	--	--	--
<b>Total Restricted Funds</b>	<b>38,130</b>	<b>384,781</b>	<b>(419,886)</b>	<b>39,206</b>	<b>42,231</b>

Restricted Funds - PRIOR YEAR	Balance at 1 Oct 2019 £	Incoming Resources £	Programme Expenditure £	Transfers £	Balance at 30 Sept 2020 £
<b>Charity Appeals:</b>					
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
<b>Grant Projects:</b>					
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	--
<b>IMWS Burial Fund</b>	22,618	97,075	(101,033)	--	18,660
<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>

**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
<b>Designated Funds:</b>					
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
<b>Total Unrestricted Funds</b>	<b>1,358,971</b>	<b>478,089</b>	<b>(280,362)</b>	<b>(39,206)</b>	<b>1,517,492</b>



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.

