

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) to 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 safe 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 for 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 |
| Paigam 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 |