

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

Charity Registration No. 1067746

INDIAN MUSLIM WELFARE SOCIETY

Financial Statements

Year Ended 30 September 2023

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The trustees present their annual report and financial statements for the year ended 30 September 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (the Charity SORP).

Administrative details

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

Charity Registration Number: 1067746

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

General Manager: Nadeem Raja

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

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

Custodian Trustees: re property

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

Statement on public benefit

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

Purpose and activities

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

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

The year 2022-23

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

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

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

Achievements in the year

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

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

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

Financial review and reserves

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

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

These funds are administered by the IMWS Charity Committee.

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

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

Other income comes from:

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

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

Funds and reserves:

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

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

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

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

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

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

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

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

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

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

Investment powers

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

Risk management

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

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

Structure, Governance and Management

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

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

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

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

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

Membership

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

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

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

Pay policy for senior staff

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

Affiliated Organisations

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

The following are affiliated organisations:

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

Mount Pleasant Islamic Trust (MPIT) - Madina Masjid

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

Masjid e Noor (Dark Lane)

Dawatul Islam (Soothill area)

Masjid Noor-UI-Islam (Snowden St.)

Ilaahi Masjid (Hope St.)

Statement of trustees' responsibilities

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

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

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

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

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

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

Approval

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

Signed :

Rafik Dabhad, Chair, IMWS

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

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

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

Respective responsibilities of trustees and examiner

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

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

Use of my report

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

Dated 15 December 2023

David Webb FCA

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

29 Cleveleys Avenue, Rochdale, OL16 4PD

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

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

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

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

Trustee
Rafik Dabhad (Chair)

Trustee
Ismail E. Patel (Treasurer)

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

Charity No. 1067746

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

1. Accounting policies

1.1 Basis of preparation of accounts

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

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (the SORP), applicable regulations and the Charities Act 2011.

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

1.2 Going Concern

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

1.3 Funds structure

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

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

1.4 Tangible fixed assets for use by the charity and depreciation

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

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

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

1.5 Income

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

1.6 Expenditure

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

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

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

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

1.7 Allocation of overhead and support costs

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

1.8 Governance costs

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

1.9 Operating leases

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

1.10 Contingent liabilities and provisions

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

2. Income from Donations:

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

3. Income from charitable activities

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

continued....

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

continued....

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

10. Support costs

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

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

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

11. Net Movements in funds for the Year

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

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

12. Remuneration and expenses to trustees

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

13. Staff costs

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

The average monthly head count of employees was:

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

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

Volunteers

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

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

14. Tangible fixed assets for use by the charity

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

15. Debtors

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

16. Cash at bank and in hand

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

17. Liabilities falling due within one year

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

18. Analysis of charitable funds

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

Charity Appeals

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

IMWS Charity Fund

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

IMWS Burial Fund

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

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

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

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

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

Property Fund

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

Contingency Fund

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

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

Analysis of Net Assets Between Funds - PRIOR YEAR

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

20. Related Party Transactions

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

21. Operating lease commitments
Lessee

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

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