

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

Charity Registration No. 1067746

**INDIAN MUSLIM WELFARE SOCIETY**

**Financial Statements**

**Year Ended 30 September 2024**

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The trustees present their annual report and financial statements for the year ended 30 September 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (the Charity SORP).

**Administrative details**

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

Charity Registration Number: 1067746

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

*also served in the year:*

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

General Manager: Nadeem Raja

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

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

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

### Statement on public benefit

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

### Purpose and activities

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

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

### IMWS's key achievements/developments during 2023-24

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

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

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

### Financial review and reserves

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

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

Other income comes from:

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

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

### Funds and reserves:

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

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

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

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

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

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

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

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

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

### Investment powers

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

### Risk management

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

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

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

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

**Structure, Governance and Management**

The Society is a charitable trust governed by a constitution adopted on 13 December 1997 and last amended on 15 February 2014. The trustees named above have served throughout the year except where indicated. Appointment of trustees is governed by the constitution. The Board of Trustees adopts the title of Executive Trustees' and ordinarily consists of 12 elected members for a period of up to 3 years. The roles and responsibilities of the Executive Trustees are governed by the Society's document titled 'Roles and Responsibilities'. In addition, the Executive Committee may also appoint not more than 10 co-opted members for a term of up to 2 years, and Area Representatives of affiliated organisations.

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

**Membership**

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

**Affiliated Organisations**

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

The following are affiliated organisations:

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

Mount Pleasant Islamic Trust (MPIT) - Madina Masjid

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

Masjid e Noor (Dark Lane)

Dawatul Islam (Soothill area)

Masjid Noor-UI-Islam (Snowden St.)

Ilaahi Masjid (Hope St.)

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

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

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

### **Pay policy for senior staff**

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

### **Statement of trustees' responsibilities**

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

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

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

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

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

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

### **Approval**

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

**Signed :** .....

Abdul Aziz Daji, Chair, IMWS



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

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

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

**Respective responsibilities of trustees and examiner**

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

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

It is my responsibility to:

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

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

**Use of my report**

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

Dated 4 December 2024

**David Webb FCA**

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

29 Cleveleys Avenue, Rochdale, OL16 4PD

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

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

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

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

Trustee  
Abdul Aziz Daji (Chair)

Trustee  
Rafik Dabhad (Treasurer)

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

Charity No. 1067746

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

**1. Accounting policies**

**1.1 Basis of preparation of accounts**

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), (the SORP), applicable regulations and the Charities Act 2011. The Society has a number of affiliated area Masjids which are separate and independently run organisations and are not consolidated into these accounts.

**1.2 Going Concern**

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

**1.3 Funds structure**

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

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

**1.4 Tangible fixed assets for use by the charity and depreciation**

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

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

No depreciation is charged on land.

**1.5 Income**

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

**1.6 Expenditure**

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

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

**1.7 Allocation of overhead and support costs**

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

**1.8 Governance costs**

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

**1.9 Operating leases**

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

**1.10 Contingent liabilities and provisions**

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

**2. Income from Donations:**

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

**3. Income from charitable activities**

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

continued....

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

continued....

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



**10. Support costs**

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

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

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

**11. Net Movements in funds for the Year**

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

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

**12. Remuneration and expenses to trustees**

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

**13. Staff costs**

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

The average monthly head count of employees was:

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

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

**Volunteers**

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

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

**14. Tangible fixed assets for use by the charity**

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

**15. Debtors**

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

**16. Cash at bank and in hand**

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

**17. Liabilities falling due within one year**

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

18. Analysis of charitable funds

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

**IMWS Burial Fund**

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

Restricted Funds - PRIOR YEAR	Balance at 1 Oct 2022 £	Incoming Resources £	Programme Expenditure £	Transfers £	Balance at 30 Sept 2023 £
<b>Charity Appeals:</b>					
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
	<b>28,778</b>	<b>305,394</b>	<b>(299,613)</b>	<b>--</b>	<b>34,559</b>

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

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

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

### Property Fund

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

### Contingency Fund

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

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

### Analysis of Net Assets Between Funds - PRIOR YEAR

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

**20. Related Party Transactions**

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

**21. Operating lease commitments**  
**Lessee**

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

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