IslamDewsbury

England & Wales · Charity number 1186478

Details

Other names	SALFIA ASSOCIATION
Status	Registered
Legal form	CIO
Registered	2019-11-20
Register	View on the Charity Commission register

Contact

Address	IslamDewsbury Stoney Bank Street Dewsbury West Yorkshire WF13 3RJ
Phone	07551926771
Email	info@islamdewsbury.org.uk
Website	www.islamdewsbury.org.uk

Activities

Objects: THE ADVANCEMENT OF THE ISLAMIC FAITH FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR, BUT NOT EXCLUSIVELY, BY(I) THE HOLDING OF PRAYER MEETINGS AND LECTURES,(II) THE PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS AND OTHER RELATED ACTIVITIES(III) THE COLLECTION AND HOLDING OF ZAKAT AND SADAQAH AND ITS DISBURSEMENT.

Activities: Daily PrayersSupplementary schoolFriday prayersIslamic MarriagesFoodbank Educational ClassesArabic Language Classes

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£254,645	£227,723	-	-
2024-12-31	£220,722	£192,461	-	-
2023-12-31	£181,157	£171,496	-	-
2022-12-31	£109,216	£103,862	-	-
2021-12-31	£80,867	£47,771	-	-
2020-12-31	£106,060	£86,756	-	-

Trustees

Name	Role	Appointed
Aqeel Adnan	Chair	2019-11-20
Mohammed Rizwan Ishaq		2019-11-20
Swabe Ahmed Razaq		2019-11-20

IslamDewsbury

England & Wales - Charity number 1186478

Accounts

ISLAM DEWSBURY CIO

ACCOUNTS

31 DECEMBER 2025

CONTENTS **Page**

Registered Charity Number: 1186478

ISLAM DEWSBURY CIO

INFORMATION

Trustees
A Adnan
M R Ishaq
S A Razaq

Address
Stoney Bank Street
Dewsbury
West Yorkshire
WF13 3RJ

Independent Examiner
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers
Virgin Money
46 Market Street
Dewsbury
WF13 1DN

ISLAM DEWSBURY CIO

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 December 2025.

Principal activity and status

The charity's principal activity is the advancement of the Islamic faith in Dewsbury and the surrounding area for the benefit of the public through the holding of prayer meetings, lectures, the public celebration of religious festivals and other related activities. It was incorporated as a CIO on 20 November 2019 with charity number 1186478.

Trustees' responsibilities for preparing the accounts

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those accounts, the trustees are required to

~ select suitable accounting policies and then apply them consistently;
~ make judgments and estimates that are reasonable and prudent;
~ prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with charity law and regulations. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The trustees who served during the year were:

A Adnan
M R Ishaq
S A Razaq

Review of financial position

These details are set out in the Statement of Financial Activities on page 4 of the accounts. Total reserves of the charity at 31 December 2025 were £782,176 (2024: £254,754).

Public benefit statement

The trustees have considered the general guidance on public benefit issued by the Charity Commission in carrying out its objectives and activities and are satisfied the charity is compliant with its constitution and the provisions of the Charities Act 2011.

Reserves policy and risk management

The trustees have formulated policies to ensure that the charity maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the charity and to protect its assets.

On behalf of the trustees

A ADNAN [redacted]
Trustee
30 April 2026

ISLAM DEWSBURY CIO

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the Islam Dewsbury CIO for the year ended 31 December 2025 which are set out on pages 4 to 9.

Respective responsibilities of trustees

As the trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

i. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

ii. the accounts do not accord with those records; or

iii. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D.M. Butterworth

D M Butterworth FCA
WHEAWILL & SUDWORTH LIMITED
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA
30 April 2026

ISLAM DEWSBURY CIO

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income resources					
Grants and donations	2	234,617	93,740	328,357	273,513
Rental income		20,028	-	20,028	18,377
Total income		254,645	93,740	348,385	291,890
Outgoing resources					
Charitable donations		-	69,096	69,096	73,078
Students of knowledge		6,955	-	6,955	-
Youth development		2,080	-	2,080	-
Utilities		8,890	-	8,890	8,891
Telephone and internet		914	-	914	708
Accountancy		1,584	-	1,584	1,404
Bank charges		741	-	741	-
Depreciation		2,376	-	2,376	4,933
Cleaning		30	-	30	368
Office and general expenses		17,272	-	17,272	8,960
Travel and subsistence		1,040	-	1,040	162
Computer expenses		1,887	-	1,887	2,404
Salaries and labour		133,436	-	133,436	115,172
Employers NI contributions		810	-	810	-
Employers pensions contributions		1,199	-	1,199	573
Insurance		2,852	-	2,852	2,130
Staff training		1,328	-	1,328	1,318
Repairs and maintenance		6,649	24,144	30,793	23,166
Advertising and marketing		13,265	-	13,265	8,265
Subscriptions		247	-	247	299
Legal and professional		9,210	-	9,210	3,123
Conferences, lectures and meetings		14,958	-	14,958	8,675
Total expenses		227,723	93,240	320,963	263,629
Net income for the period		26,922	500	27,422	28,261
Freehold property transferred from predecessor charity		500,000	-	500,000	80,000
Net income brought forward		254,254	500	254,754	146,493
Total funds carried forward		781,176	1,000	782,176	254,754

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

ISLAM DEWSBURY CIO

BALANCE SHEET

31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total funds 2024 £
Fixed assets					
Tangible assets	5	585,657	-	585,657	87,284
Current assets					
Prepayments and accrued income		7,098	-	7,098	21,865
Cash at bank	6	191,194	1,000	192,194	147,930
		198,292	1,000	199,292	169,795
Current liabilities					
Creditors and accruals	7	(2,773)	-	(2,773)	(2,325)
Net current assets		195,519	1,000	196,519	167,470
Net assets		781,176	1,000	782,176	254,754
Funds					
Unrestricted funds	8	781,176	-	781,176	254,254
Restricted funds	9	-	1,000	1,000	500
Total funds		781,176	1,000	782,176	254,754

The financial statements were approved and authorised for issue by the trustees on 30 April 2026.

A ADNAN [redacted]

M R ISHAQ [redacted]

S A RAZAQ [redacted]

The notes on pages 6 to 9 form part of these financial statements.

ISLAM DEWSBURY CIO

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

1 **Accounting policies**

Basis of accounting
The financial statements have been 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 financial statements have been prepared in accordance with Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is exempt from preparing a cash flow statement.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of assets over its expected useful life as follows:

Office fixtures and fittings	- 25% reducing balance
Computer equipment	- 33.3% straight line

Freehold property is included at fair value as estimated by the trustees.

Taxation
The charity is not liable for tax by reason of its charitable objects and status.

Incoming resources
All incoming resources are included in the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on management and administration of the charity
Administration expenditure not directly related to the charitable activity predominantly includes office expenses and professional fees.

2 Grants and donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
General donations and other income	164,551	93,740	258,291	203,005
Gift Aid tax reclaimed	21,628	-	21,628	27,610
Urdu class	140	-	140	160
Masjid fees	48,298	-	48,298	42,738
	234,617	93,740	328,357	273,513

3 Trustees' and key management personnel remuneration and expenses

No salaries or expenses were paid to the trustees during the year.

4 Employees

The average number of employees during the year was 13 (2024: 13)

5 Tangible assets

	Freehold property £	Office fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 January 2025	80,000	15,330	8,747	104,077
Additions	-	-	749	749
Transfer from predecessor charity	500,000	-	-	500,000
At 31 December 2025	580,000	15,330	9,496	604,826
Depreciation				
At 1 January 2025	-	8,730	8,063	16,793
Charge for period	-	1,650	726	2,376
At 31 December 2025	-	10,380	8,789	19,169
Net book value				
At 31 December 2025	580,000	4,950	707	585,657
At 31 December 2024	80,000	6,600	684	87,284

Freehold property has been included at fair value as estimated by the trustees.

		2025	2024
		£	£
6	**Cash at bank**		
	Virgin Money	82,855	147,731
	Halifax Bank	1,011	199
	Co-operative Bank	108,328	-
		192,194	147,930
7	**Current liabilities**		
	Accountancy fees	960	960
	Employers pensions	248	121
	Accruals: Utilities	1,565	1,244
		2,773	2,325
8	**Unrestricted funds**		
	Balance at 1 January 2025	254,254	145,993
	Freehold property transferred from predecessor charity	500,000	80,000
	Surplus for the year	26,922	28,261
	Balance at 31 December 2025	781,176	254,254

9	**Restricted funds**	Total	Community Works Limited	One Ummah	Mortuary/ Kitchen
		£	£	£	£
	Balance at 1 January 2025	500	500	-	-
	Amounts received in the year	93,740	-	69,096	24,644
	Amounts expended in the year	(93,240)	-	(69,096)	(24,144)
	Balance at 31 December 2025	1,000	500	-	500

a) Community Works Limited – The purpose of the restricted fund is to arrange an open day to market services/educational facilities.

b) One Ummah – The fund represents monies raised from fundraising appeals which have been donated to One Ummah.

c) Mortuary/Kitchen – The fund represents monies raised from a fundraising appeal which have been used towards the cost of creating a mortuary and kitchen area.

10 Related party disclosures

The trustees are not aware of any material transactions that require disclosure.

There is no one controlling party of the charity.

IslamDewsbury

England & Wales - Charity number 1186478

Accounts

ISLAM DEWSBURY CIO

ACCOUNTS

31 DECEMBER 2024

CONTENTS **Page**

Registered Charity Number: 1186478

ISLAM DEWSBURY CIO

INFORMATION

Trustees
A Adnan
M R Ishaq
S A Razaq

Address
Stoney Bank Street
Scout Hill
Dewsbury
WF13 3RJ

Independent Examiner
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers
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WF13 1DN

ISLAM DEWSBURY CIO

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 December 2024.

Principal activity and status

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Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those accounts, the trustees are required to

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Trustees

The trustees who served during the year were:

A Adnan
M R Ishaq
S A Razaq

Review of financial position

These details are set out in the Statement of Financial Activities on page 4 of the accounts. Total reserves of the charity at 31 December 2024 were £254,754 (2023: £146,493).

Public benefit statement

The trustees have considered the general guidance on public benefit issued by the Charity Commission in carrying out its objectives and activities and are satisfied the charity is compliant with its constitution and the provisions of the Charities Act 2011.

Reserves policy and risk management

The trustees have formulated policies to ensure that the charity maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the charity and to protect its assets.

On behalf of the trustees

Signed by:

A ADNAN
Trustee
20 May 2025

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ISLAM DEWSBURY CIO

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the Islam Dewsbury CIO for the year ended 31 December 2024 which are set out on pages 4 to 9.

Respective responsibilities of trustees

As the trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

i. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

ii. the accounts do not accord with those records; or

iii. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D M Butterworth FCA
WHEAWILL & SUDWORTH LIMITED
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA
20 May 2025

ISLAM DEWSBURY CIO

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income resources					
Grants and donations	2	202,345	71,168	273,513	164,968
Rental income		18,377	-	18,377	16,189
Total income		220,722	71,168	291,890	181,157
Outgoing resources					
Charitable donations		1,910	71,168	73,078	35,541
Utilities		8,891	-	8,891	5,117
Telephone and internet		708	-	708	648
Accountancy		1,404	-	1,404	900
Depreciation		4,933	-	4,933	4,985
Cleaning		368	-	368	-
Office and general expenses		8,960	-	8,960	6,971
Travel and subsistence		162	-	162	-
Computer expenses		2,404	-	2,404	2,267
Salaries and labour		115,172	-	115,172	100,974
Employers NI contributions		-	-	-	-
Employers pensions contributions		573	-	573	483
Insurance		2,130	-	2,130	3,591
Staff training		1,318	-	1,318	756
Repairs and maintenance		23,166	-	23,166	1,268
Advertising and marketing		8,265	-	8,265	2,270
Subscriptions		299	-	299	110
Legal and professional		3,123	-	3,123	3,570
Conferences, lectures and meetings		8,675	-	8,675	2,045
Total expenses		192,461	71,168	263,629	171,496
Net income for the period		28,261	-	28,261	9,661
Freehold property transferred from previous charities		80,000	-	80,000	-
Net income brought forward		145,993	500	146,493	136,832
Total funds carried forward		254,254	500	254,754	146,493

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

ISLAM DEWSBURY CIO

BALANCE SHEET

31 DECEMBER 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total funds 2023 £
Fixed assets					
Tangible assets	5	87,284	-	87,284	9,624
Current assets					
Prepayments and accrued income		21,865	-	21,865	150
Cash at bank	6	147,430	500	147,930	137,679
		169,295	500	169,795	137,829
Current liabilities					
Creditors and accruals	7	(2,325)	-	(2,325)	(960)
Net current assets		166,970	500	167,470	136,869
Net assets		254,254	500	254,754	146,493
Funds					
Unrestricted funds	8	254,254	-	254,254	145,993
Restricted funds	9	-	500	500	500
Total funds		254,254	500	254,754	146,493

The financial statements were approved and authorised for issue by the trustees on 20 May 2025.

A ADNAN

Signed by:
9CB38E5254D3423...

M R ISHAQ

Signed by:
4D86F4748581409...

S A RAZAQ

Signed by:
FDE705200071432...

The notes on pages 6 to 9 form part of these financial statements.

ISLAM DEWSBURY CIO

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

1 Accounting policies

Basis of accounting
The financial statements have been 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 financial statements have been prepared in accordance with Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is exempt from preparing a cash flow statement.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of assets over its expected useful life as follows:

Office fixtures and fittings	- 25% reducing balance
Computer equipment	- 33.3% straight line

Freehold property is included at fair value as estimated by the trustees.

Taxation
The charity is not liable for tax by reason of its charitable objects and status.

Incoming resources
All incoming resources are included in the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on management and administration of the charity
Administration expenditure not directly related to the charitable activity predominantly includes office expenses and professional fees.

2 Grants and donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
General donations and other income	131,837	71,168	203,005	137,374
Gift Aid tax reclaimed	27,610	-	27,610	4,553
Urdu class	160	-	160	800
Masjid fees	42,738	-	42,738	22,241
	202,345	71,168	273,513	164,968

3 Trustees' and key management personnel remuneration and expenses

No salaries or expenses were paid to the trustees during the year.

4 Employees

The average number of employees during the year was 13 (2023: 14)

5 Tangible assets

	Freehold property £	Office fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 January 2024	-	13,360	8,124	21,484
Additions	-	1,970	623	2,593
Transfer from previous charities	80,000	-	-	80,000
At 31 December 2024	80,000	15,330	8,747	104,077
Depreciation				
At 1 January 2024	-	6,529	5,331	11,860
Charge for period	-	2,201	2,732	4,933
At 31 December 2024	-	8,730	8,063	16,793
Net book value				
At 31 December 2024	80,000	6,600	684	87,284
At 31 December 2023	-	6,831	2,793	9,624

Freehold property has been included at fair value as estimated by the trustees.

ISLAM DEWSBURY CIO

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

		2024	2023
		£	£
6	**Cash at bank**		
	Virgin Money	147,731	137,624
	Halifax Bank	199	55
		147,930	137,679
7	**Current liabilities**		
	Accountancy fees	960	960
	Employers pensions	121	-
	Accruals: Utilities	1,244	-
		2,325	960
8	**Unrestricted funds**		
	Balance at 1 January 2024	145,993	136,332
	Freehold property transferred from previous charities	80,000	-
	Surplus for the year	28,261	9,661
	Balance at 31 December 2024	254,254	145,993

		Total	Community Works Limited	One Ummah
9	**Restricted funds**	£	£	£
	Balance at 1 January 2024	500	500	-
	Amounts received in the year	71,168	-	71,168
	Amounts expended in the year	(71,168)	-	(71,168)
	Balance at 31 December 2024	500	500	-

a) Community Works Limited – The purpose of the restricted fund is to arrange an open day to market services/educational facilities.

b) One Ummah – The fund represents monies raised from fundraising appeals which have been donated to One Ummah.

10 Related party disclosures

The trustees are not aware of any material transactions that require disclosure.

There is no one controlling party of the charity.

11 Post balance sheet event

In January 2025 another property was transferred to the charity from a predecessor charity. This property was valued at £500,000.

IslamDewsbury

England & Wales - Charity number 1186478

Accounts

ISLAM DEWSBURY CIO

ACCOUNTS

31 DECEMBER 2023

CONTENTS

Registered Charity Number: 1186478

ISLAM DEWSBURY CIO

INFORMATION

Trustees
A Adnan
M R Ishaq
S A Razaq

Address
Islam Dewbury
Stoney Bank Street
Scout Hill
Dewsbury
WF13 3RJ

Accountants
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers
Virgin Money
46 Market Street
Dewsbury
WF13 1DN

ISLAM DEWSBURY CIO

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 December 2023.

Principal activity and status

The charity's principal activity is the advancement of the Islamic faith in Dewsbury and the surrounding area for the benefit of the public through the holding of prayer meetings, lectures, the public celebration of religious festivals and other related activities. It was incorporated as a CIO on 20 November 2019 with charity number 1186478.

Trustees' responsibilities for preparing the accounts

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those accounts, the trustees are required to

~ select suitable accounting policies and then apply them consistently;
~ make judgments and estimates that are reasonable and prudent;
~ prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with charity law and regulations. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The trustees who served during the year were:

A Adnan
M R Ishaq
S A Razaq

Review of financial position

These details are set out in the Statement of Financial Activities on page 5 of the accounts. Total reserves of the charity at 31 December 2023 were £146,493 (2022: £136,832).

Public benefit statement

The trustees have considered the general guidance on public benefit issued by the Charity Commission in carrying out its objectives and activities and are satisfied the charity is compliant with its constitution and the provisions of the Charities Act 2011.

Reserves policy and risk management

The trustees have formulated policies to ensure that the charity maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the charity and to protect its assets.

On behalf of the trustees

A Adnan
Trustee
31 May 2024

ISLAM DEWSBURY CIO

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts of the Islam Dewsbury CIO for the year ended 31 December 2023 which are set out on pages 5 to 9.

Respective responsibilities of trustees

As the trustees you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;

to follow the procedures laid down in General Directions given by the Charity Commission (under section 145(5)(b) of the 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 seeking 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 '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 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 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.

D M Butterworth
WHEAWILL & SUDWORTH LIMITED
Chartered Accountants
35 Westgate, Huddersfield, HD1 1PA

31 May 2024

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED
31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income resources					
Grants, donations and other	2	181157	-	181157	93296
Rental income		-	-		15920
Total income		181157	-	181157	109216
Outgoing resources					
Charitable donations		35541	-	35541	7954
Utilities		5117	-	5117	5422
Telephone and internet		648	-	648	648
Accountancy		900	-	900	1020
Depreciation		4985	-	4985	4562
Cleaning			-	0	
Office and general expenses		6971	-	6971	9129
Travel and subsistence			-	0	2715
Computer expenses		2267	-	2267	1407
Salaries and labour		100974	-	100974	58816
Employers NI contributions			-	0	130
Employers pensions contributions		483	-	483	460
Insurance		3591	-	3591	2031
Staff training		756	-	756	1197
Repairs and maintenance		1268	-	1268	4757
Advertising and marketing		2270	-	2270	1922
Subscriptions		110	-	110	110
Legal and professional		3570	-	3570	1582
Conferences, lectures and meetings		2045	-	2045	-
		171496	-	171496	103862
Net income for the period		9661	-	9661	5354
Net income brought forward		136332	500	136832	131478
Total funds carried forward		145993	500	146493	136832

ISLAM DEWSBURY CIO

BALANCE SHEET

31 December 2023

	Notes	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
Fixed assets					
Tangible assets	4	9624	-	9624	11066
Current assets					
Prepayments		150	-	150	-
Cash at bank	5	137179	500	137679	126874
		137329	500	137829	126874
Current liabilities					
Creditors and accruals	6	-960	-	-960	-1108
Net current assets		136369	500	136869	125766
Net assets		145993	500	146493	136832
Funds					
Unrestricted funds		145993	-	145993	136332
Restricted funds		-	500	500	500
		145993	500	146493	136832

Approved by the trustees: 31 May 2024

A Adnan

M R Ishaq

S A Razaq

NOTES TO THE ACCOUNTS

31 December 2023

1 Accounting policies

Basis of accounting
The financial statements have been 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 financial statements have been prepared in accordance with Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is exempt from preparing a cash flow statement.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Taxation
The charity is not liable for tax by reason of its charitable objects and status.

Incoming resources
All incoming resources are included in the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

Expenditure on management and administration of the charity

Administration expenditure not directly related to the charitable activity predominantly includes office expenses and professional fees.

NOTES TO THE ACCOUNTS

31 December 2023

2 Grants and donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
General donations and other income	145797	-	145797	70255
Urdu class	360	-	360	800
Masjid fees	35000	-	35000	22241
	181157	-	181157	93296

3 Restricted funds

	Balance B/fwd	Incoming	Outgoing	Balance C/fwd
Community Works Limited	500	-	-	500

The purpose of the restricted funds is to arrange an open day to market services/educational facilities

4 Tangible assets

	Fixtures & Fittings	Computer Equipment	Total
Cost			
At 1 January 2023	10622	7319	17941
Additions	2738	805	3543
At 31 December 2023	13360	8124	21484
Depreciation			
At 1 January 2023	4253	2622	6875
charge for the year	2276	2709	4985
At 31 December 2023	6529	5331	11860
Net book value			
31 December 2023	6831	2793	9624
31 December 2022	6369	4697	11066

ISLAM DEWSBURY CIO

NOTES TO THE ACCOUNTS

31 December 2023

5 Cash at bank

	2023	2022
Virgin Money	137624	126856
Halifax Bank	55	18
	137679	126874

6 Current liabilities

	2023	2022
Accountancy fees	960	960
Employer pensions	-	13
Other creditors	-	135
	960	1108

7 Trustee remuneration and benefits

No salaries or expenses were paid to the trustees during the year.

8 Employees

The average number of employess during the year was 14 (2022:6)

9 Related party disclosures

The trustees are not aware of any material transactions that require disclosure.

There is no one controlling party of the charity.

IslamDewsbury

England & Wales - Charity number 1186478

Accounts

ISLAM DEWSBURY CIO

ACCOUNTS

31 DECEMBER 2022

CONTENTS

Registered Charity Number: 1186478

INFORMATION

Trustees
A Adnan
M R Ishaq
S A Razaq

Address
3 Stoney Bank Street
Scout Hill
Dewsbury
WF13 3RJ

Accountants
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers
Virgin Money
46 Market Street
Dewsbury
WF13 1DN

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 December 2022.

Principal activity and status

The charity's principal activity is the advancement of the Islamic faith in Dewsbury and the surrounding area for the benefit of the public through the holding of prayer meetings, lectures, the public celebration of religious festivals and other related activities. It was incorporated as a CIO on 20 November 2019 with charity number 1186478.

Trustees' responsibilities for preparing the accounts

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those accounts, the trustees are required to

~ select suitable accounting policies and then apply them consistently;
~ make judgments and estimates that are reasonable and prudent;
~ prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with charity law and regulations. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The trustees who served during the year were:

A Adnan
M R Ishaq
S A Razaq

Review of financial position

These details are set out in the Statement of Financial Activities on page 4 of the accounts. Total reserves of the charity at 31 December 2022 were £136,832 (2021: £131,478).

Public benefit statement

The trustees have considered the general guidance on public benefit issued by the Charity Commission in carrying out its objectives and activities and are satisfied the charity is compliant with its constitution and the provisions of the Charities Act 2011.

Reserves policy and risk management

The trustees have formulated policies to ensure that the charity maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the charity and to protect its assets.

On behalf of the trustees

A ADNAN
Trustee
15 May 2023

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts of the Islam Dewsbury CIO for the year ended 31 December 2022 which are set out on pages 4 to 8.

Respective responsibilities of trustees

As the trustees you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in General Directors given by the Charity Commission (under section 145(5)(b) of the 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 seeking 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 '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

i. 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 Act; and

    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D M Butterworth
WHEAWILL & SUDWORTH LIMITED
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA
15 May 2023

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income resources					
Grants and donations	2	93,296	-	93,296	65,634
Rental income		15,920	-	15,920	15,233
Total income		109,216	-	109,216	80,867
Outgoing resources					
Donations to other charities		7,954	-	7,954	3,244
Utilities		5,422	-	5,422	4,350
Telephone and internet		648	-	648	648
Accountancy		1,020	-	1,020	1,080
Depreciation		4,562	-	4,562	1,822
Cleaning		-	-	-	139
Office and general expenses		9,129	-	9,129	1,086
Travel and subsistence		2,715	-	2,715	-
Computer expenses		1,407	-	1,407	272
Salaries and labour		58,816	-	58,816	31,719
Employers NI contributions		130		130	
Employers pensions contributions		460	-	460	390
Insurance		2,031	-	2,031	2,070
Staff training		1,197	-	1,197	-
Repairs and maintenance		4,757	-	4,757	951
Advertising and marketing		1,922		1,922	
Subscriptions		110		110	
Legal and professional		1,582	-	1,582	-
Total expenses		103,862	-	103,862	47,771
Net income for the period		5,354	-	5,354	33,096
Net income brought forward		130,978	500	131,478	98,380
Total funds carried forward	3	136,332	500	136,832	131,478

BALANCE SHEET

31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022	Total funds 2021
Fixed assets					
Tangible assets	4	11,066	-	11,066	5,281
Current assets					
Cash at bank	5	126,374	500	126,874	127,388
		126,374	500	126,874	127,388
Current liabilities					
Creditors and accruals	6	(1,108)	-	(1,108)	(1,191)
Net current assets		125,267	500	125,767	126,197
Net assets		136,332	500	136,832	131,478
Funds					
Unrestricted funds		136,332	-	136,332	130,978
Restricted funds		-	500	500	500
Total funds		136,332	500	136,832	131,478

Approved by the trustees on 15 May 2023.

A Adnan

M R Ishaq

S A Razaq

1 Accounting policies

Basis of accounting
The financial statements have been 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 financial statements have been prepared in accordance with Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is exempt from preparing a cash flow statement.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Taxation
The charity is not liable for tax by reason of its charitable objects and status.

Incoming resources
All incoming resources are included in the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on management and administration of the charity
Administration expenditure not directly related to the charitable activity predominantly includes office expenses and professional fees.

2 Grants and donations

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
General donations	70,255	-	70,255	49,851
Urdu class	800	-	800	672
Masjid fees	22,241	-	22,241	15,111
	93,296	-	93,296	65,634

3 Restricted funds

	Balance B/fwd	Incoming	Outgoing £	Balance C/fwd £
Community Works Limited	500	-	-	500

The purpose of the restricted funds is to arrange an open day to market services/educational facilities.

4 Tangible assets

	Fixtures & Fittings £	Computer Equipment £	Total £
Cost			
At 1st January 2022	7,045	549	7,594
Additions	3,577	6,770	10,347
At 31st December 2022	10,622	7,319	17,941
Depreciation			
At 1st January 2022	2,130	183	2,313
Charge for period	2,123	2,439	4,562
At 31st December 2022	3,404	1,874	6,875
Net book value			
At 31st December 2022	6,369	4,697	11,066
At 31st December 2021	4,915	366	5,281

NOTES TO THE ACCOUNTS

31 DECEMBER 2022

		2022	2021
5	**Cash at bank**		
	Virgin Money	126,856	126,235
	Halifax Bank	18	1,153
		126,874	127,388

		2022	2021
6	**Current liabilities**		
	Accountancy fees	960	900
	Social security and other taxes	-	214
	Employers pensions	12	77
	Other creditors	135	-
		1,107	1,191

7 **Trustee remuneration and benefits**

No salaries or expenses were paid to the trustees during the year.

8 **Employees**

The average number of employees during the year was 6 (2021: 4)

9 **Related party disclosures**

The trustees are not aware of any material transactions that require disclosure.

There is no one controlling party of the charity.

IslamDewsbury

England & Wales - Charity number 1186478

Accounts

SALFIA ASSOCIATION CIO

ACCOUNTS

31 DECEMBER 2021

CONTENTS

Registered Charity Number: 1186478

SALFIA ASSOCIATION CIO

INFORMATION

Trustees
A Adnan
M R Ishaq
S A Razaq

Address
3 Stoney Bank Street
Scout Hill
Dewsbury
WF13 3RJ

Accountants
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers
Yorkshire Bank
46 Market Street
Dewsbury
WF13 1DN

SALFIA ASSOCIATION CIO

TRUSTEES' REPORT

The trustees present their report and accounts for the period ended 31 December 2021.

Principal activity and status

The charity's principal activity is the advancement of the Islamic faith in Dewsbury and the surrounding area for the benefit of the public through the holding of prayer meetings, lectures, the public celebration of religious festivals and other related activities. It was incorporated as a CIO on 20 November 2019 with charity number 1186478.

Trustees' responsibilities for preparing the accounts

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those accounts, the trustees are required to

~ select suitable accounting policies and then apply them consistently;
~ make judgments and estimates that are reasonable and prudent;
~ prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with charity law and regulations. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The trustees who served during the year were:

A Adnan
M R Ishaq
S A Razaq

Review of financial position

These details are set out in the Statement of Financial Activities on page 4 of the accounts. Total reserves of the charity at 31 December 2021 were £131,478 (2020: £98,382).

Public benefit statement

The trustees have considered the general guidance on public benefit issued by the Charity Commission in carrying out its objectives and activities and are satisfied the charity is compliant with its constitution and the provisions of the Charities Act 2011.

Reserves policy and risk management

The trustees have formulated policies to ensure that the charity maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the charity and to protect its assets.

On behalf of the trustees

A ADNAN
Trustee
16 May 2022

SALFIA ASSOCIATION CIO

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts of the Salfia Association CIO for the period ended 31 December 2021 which are set out on pages 4 to 8.

Respective responsibilities of trustees

As the trustees you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in General Directors given by the Charity Commission (under section 145(5)(b) of the 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 seeking 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 '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

i. 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 Act; and

   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D M Butterworth
WHEAWILL & SUDWORTH LIMITED
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA
16 May 2022

SALFIA ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income resources					
Grants and donations	2	65,634	-	65,634	93,189
Rental income		15,233	-	15,233	12,035
Furlough receipts		-	-		740
Sale of asset		-	-		70
Utilities refund		-	-		26
Total income		80,867	-	80,867	106,060
Outgoing resources					
Donations to other charities		3,244	-	3,244	1,361
Utilities		4,350	-	4,350	5,762
Telephone and internet		648	-	648	1,194
Accountancy		1,080	-	1,080	1,476
Depreciation		1,822	-	1,822	491
Cleaning		139	-	139	34
Office and general expenses		1,086	-	1,086	3,719
Travel and subsistence		-	-	-	390
Computer expenses		272	-	272	-
Salaries and labour		31,719	-	31,719	63,770
Employers pensions contributions		390	-	390	153
Insurance		2,070	-	2,070	4,330
Staff training		-	-	-	165
Repairs and maintenance		951	-	951	1,511
Legal and professional		-	-	-	2,400
Total expenses		47,771	-	47,771	86,756
Net income for the period		33,096	-	33,096	19,304
Transfers from predecessor charity					79,078
Net income brought forward		97,882	500	98,382	-
Total funds carried forward	3	130,978	500	131,478	98,382

SALFIA ASSOCIATION CIO

BALANCE SHEET

31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021	Total funds 2020
Fixed assets	4				
Tangible assets		5,281	-	5,281	688
Current assets	5				
Cash at bank		126,888	500	127,388	98,666
Current liabilities	6				
Creditors and accruals		(1,191)	-	(1,191)	(972)
Net current assets		125,697	500	126,197	97,694
Net assets		130,978	500	131,478	98,382
Funds					
Unrestricted funds		130,978	-	130,978	97,882
Restricted funds		-	500	500	500
Total funds		130,978	500	131,478	98,382

Approved by the trustees on 16 May 2022.

A Adnan

M R Ishaq

S A Razaq

SALFIA ASSOCIATION CIO

NOTES TO THE ACCOUNTS

31 DECEMBER 2021

1 **Accounting policies**

Basis of accounting
The financial statements have been 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 financial statements have been prepared in accordance with Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is exempt from preparing a cash flow statement.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Taxation
The charity is not liable for tax by reason of its charitable objects and status.

Incoming resources
All incoming resources are included in the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on management and administration of the charity
Administration expenditure not directly related to the charitable activity predominantly includes office expenses and professional fees.

SALFIA ASSOCIATION CIO

NOTES TO THE ACCOUNTS

31 DECEMBER 2021

2 Grants and donations

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
General donations	49,851	-	49,851	63,244
Urdu class	672	-	672	-
Masjid fees	15,111	-	15,111	29,945
	65,634	-	65,634	93,189

3 Restricted funds

	Balance B/fwd	Incoming	Outgoing £	Balance C/fwd £
Community Works Limited	500	-	-	500

The purpose of the restricted funds is to arrange an open day to market services/educational facilities.

4 Tangible assets

	Fixtures & Fittings £	Computer Equipment £	Total £
Cost			
At 1st January 2021	1,179	-	1,179
Additions	5,866	549	6,415
At 31st December 2021	7,045	549	7,594
Depreciation			
At 1st January 2021	491	-	491
Charge for period	1,639	183	1,822
At 31st December 2021	2,130	183	491
Net book value			
At 31st December 2021	4,915	366	5,281
At 31st December 2020	688		688

SALFIA ASSOCIATION CIO

NOTES TO THE ACCOUNTS

31 DECEMBER 2021

	2021	2020
	£	£
5 Cash at bank		
Yorkshire Bank	126,235	97,067
Halifax Bank	1,153	1,599
	127,388	98,666

	2021	2020
6 Current liabilities		
Accountancy fees	900	900
Social security and other taxes	214	-
Employers pensions	77	72
	1,191	927

7 Trustee remuneration and benefits

No salaries or expenses were paid to the trustees during the period.

8 Employees

The average number of employees during the period was 4 (2020: 4)

9 Related party disclosures

The trustees are not aware of any material transactions that require disclosure.

There is no one controlling party of the charity.

IslamDewsbury

England & Wales - Charity number 1186478

Accounts

SALFIA ASSOCIATION CIO

ACCOUNTS

31 DECEMBER 2020

CONTENTS

Registered Charity Number: 1186478

SALFIA ASSOCIATION CIO

INFORMATION

Trustees
A Adnan
M R Ishaq
S A Razaq

Address
3 Stoney Bank Street
Scout Hill
Dewsbury
WF13 3RJ

Accountants
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Bankers
Yorkshire Bank
46 Market Street
Dewsbury
WF13 1DN

SALFIA ASSOCIATION CIO

TRUSTEES' REPORT

The trustees present their report and accounts for the period ended 31 December 2020.

Principal activity and status

The charity's principal activity is the advancement of the Islamic faith in Dewsbury and the surrounding area for the benefit of the public through the holding of prayer meetings, lectures, the public celebration of religious festivals and other related activities. It was incorporated as a CIO on 20 November 2019 with charity number 1186478.

Trustees' responsibilities for preparing the accounts

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those accounts, the trustees are required to

~ select suitable accounting policies and then apply them consistently;
~ make judgments and estimates that are reasonable and prudent;
~ prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with charity law and regulations. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The trustees who served during the year were:

A Adnan
M R Ishaq
S A Razaq

Review of financial position

These details are set out in the Statement of Financial Activities on page 4 of the accounts. Total reserves of the charity at 31 December 2020 were £98,382 (2019: £2,408).

Public benefit statement

The trustees have considered the general guidance on public benefit issued by the Charity Commission in carrying out its objectives and activities and are satisfied the charity is compliant with its constitution and the provisions of the Charities Act 2011.

Reserves policy and risk management

The trustees have formulated policies to ensure that the charity maintains adequate reserves to finance its operations. Risk management procedures are in place to help safeguard the on-going viability of the charity and to protect its assets.

On behalf of the trustees

A ADNAN
Trustee
2021

SALFIA ASSOCIATION CIO

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts of the Salfia Association CIO for the period ended 31 December 2020 which are set out on pages 4 to 8.

Respective responsibilities of trustees

As the trustees you are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in General Directors given by the Charity Commission (under section 145(5)(b) of the 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 seeking 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 '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

i. 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 Act; and

   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or

ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D M Butterworth
WHEAWILL & SUDWORTH LIMITED
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA
2021

SALFIA ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

for the period ended

31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income resources				
Grants and donations	2	93,189	-	93,189
Rental income		12,035	-	12,035
Furlough receipts		740	-	740
Sale of asset		70	-	70
Utilities refund		26	-	26
Total income		106,060	-	106,060
Outgoing resources				
Donations to other charities		1,361	-	1,361
Utilities		5,762	-	5,762
Telephone and internet		1,194	-	1,194
Accountancy		1,476	-	1,476
Depreciation		491	-	491
Cleaning		34	-	34
Office and general expenses		3,719	-	3,719
Travel and subsistence		390	-	390
Salaries and labour		63,770	-	63,770
Employers pensions contributions		153	-	153
Insurance		4,330	-	4,330
Staff training		165	-	165
Repairs and maintenance		1,511	-	1,511
Legal and professional fees		2,400	-	2,400
Total expenses		86,756	-	86,756
Net income for the period		19,304	-	19,304
Transfers from predecessor charity		78,578	500	79,078
Total funds carried forward	3	97,882	500	98,382

SALFIA ASSOCIATION CIO

BALANCE SHEET

31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total Funds 2020
Fixed assets	4			
Tangible assets		688	-	688
Current assets	5			
Cash at bank		98,166	500	98,666
Current liabilities	6			
Creditors and accruals		972	-	972
Net current assets		97,194	500	97,694
Net assets		97,882	500	98,382
Funds				
Unrestricted funds		97,882	-	97,882
Restricted funds		-	500	500
Total funds		97,882	500	98,382

Approved by the trustees on 29 April 2021

A Adnan
M R Ishaq
S A Razaq

1 **Accounting policies**

Basis of accounting
The financial statements have been 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 financial statements have been prepared in accordance with Accounting and Reporting for Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. The charity is exempt from preparing a cash flow statement.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Taxation
The charity is not liable for tax by reason of its charitable objects and status.

Incoming resources
All incoming resources are included in the Statements of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Value added tax
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on management and administration of the charity
Administration expenditure not directly related to the charitable activity predominantly includes office expenses and professional fees.

2 Grants and donations

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
General donations	63,244	-	63,244
Masjid fees	29,945	-	29,945
	93,189	-	93,189

3 Restricted funds

	Balance B/fwd	Incoming	Outgoing £	Balance C/fwd £
Community Works Limited	-	-	500	500

The purpose of the restricted funds is to arrange an open day to market services/educational facilities.

4 Tangible assets

	Fixtures & Fittings £	Total £
Cost		
Additions	1,179	1,179
At 31st December 2020	1,179	1,179
Depreciation		
Charge for period	491	491
At 31st December 2020	491	491
Net book value		
At 31st December 2020	688	688

SALFIA ASSOCIATION CIO

NOTES TO THE ACCOUNTS

31 DECEMBER 2020

5 Cash at bank

	2020 £
Yorkshire Bank	97,067
Halifax Bank	1,599
	98,666

6 Current liabilities

Accountancy fees	900
Employers pensions	72
	972

7 Trustee remuneration and benefits

No salaries or expenses were paid to the trustees during the period.

8 Employees

The average number of employees during the period was 4.

9 Related party disclosures

The trustees are not aware of any material transactions that require disclosure other than the transfer in of funds of £79,078 from a predecessor charity known as Islam Dewsbury.

There is no one controlling party of the charity.