

ISLAM DEWSBURY CIO

ACCOUNTS

31 DECEMBER 2023

CONTENTS

	Page
Information	1
Trustees' report	2-3
Independent Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7-9

Registered Charity Number: 1186478

ISLAM DEWSBURY CIO

1

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

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).

TRUSTEES' REPORT (continued)

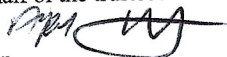
Public benefit statement

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

4

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	
Cleaning		6971	-	6971	9129
Office and general expenses			-	0	2715
Travel and subsistence		2267	-	2267	1407
Computer expenses		100974	-	100974	58816
Salaries and labour			-	0	130
Employers NI contributions		483	-	483	460
Employers pensions contributions		3591	-	3591	2031
Insurance		756	-	756	1197
Staff training		1268	-	1268	4757
Repairs and maintenance		2270	-	2270	1922
Advertising and marketing		110	-	110	110
Subscriptions		3570	-	3570	1582
Legal and professional		2045	-	2045	-
Conferences, lectures and meetings			-		
		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

6

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
	<u>181157</u>	<u>-</u>	<u>181157</u>	<u>93296</u>

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	<u>13360</u>	<u>8124</u>	<u>21484</u>

Depreciation

At 1 January 2023	4253	2622	6875
charge for the year	2276	2709	4985
At 31 December 2023	<u>6529</u>	<u>5331</u>	<u>11860</u>

Net book value

31 December 2023	<u>6831</u>	<u>2793</u>	<u>9624</u>
31 December 2022	<u>6369</u>	<u>4697</u>	<u>11066</u>

ISLAM DEWSBURY CIO

NOTES TO THE ACCOUNTS

9

31 December 2023

2023 2022

5 Cash at bank

Virgin Money

Halifax Bank

137624 126856

55 18

137679 126874

6 Current liabilities

Accountancy fees

Employer pensions

Other creditors

960 960

- 13

- 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.