

ISLAM DEWSBURY CIO
ACCOUNTS
31 DECEMBER 2024

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

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

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 2024.

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 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

A ADNAN
Trustee
20 May 2025

Signed by: 
9CB38E5254D3423...

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		<u>220,722</u>	<u>71,168</u>	<u>291,890</u>	<u>181,157</u>
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		<u>192,461</u>	<u>71,168</u>	<u>263,629</u>	<u>171,496</u>
Net income for the period		<u>28,261</u>	<u>-</u>	<u>28,261</u>	<u>9,661</u>
Freehold property transferred from previous charities		80,000	-	80,000	-
Net income brought forward		<u>145,993</u>	<u>500</u>	<u>146,493</u>	<u>136,832</u>
Total funds carried forward		<u><u>254,254</u></u>	<u><u>500</u></u>	<u><u>254,754</u></u>	<u><u>146,493</u></u>

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.

ISLAM DEWSBURY CIO**NOTES TO THE ACCOUNTS****31 DECEMBER 2024**

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
	<u>202,345</u>	<u>71,168</u>	<u>273,513</u>	<u>164,968</u>

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
	<u>80,000</u>	<u>15,330</u>	<u>8,747</u>	<u>104,077</u>
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
	<u>-</u>	<u>8,730</u>	<u>8,063</u>	<u>16,793</u>
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	
		<u>147,930</u>	<u>137,679</u>	
7	Current liabilities			
	Accountancy fees	960	960	
	Employers pensions	121	-	
	Accruals: Utilities	1,244	-	
		<u>2,325</u>	<u>960</u>	
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	
		<u>254,254</u>	<u>145,993</u>	
9	Restricted funds	Total £	Community Works Limited £	One Ummah £
	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)
		<u>500</u>	<u>500</u>	<u>-</u>
	Balance at 31 December 2024	<u>500</u>	<u>500</u>	<u>-</u>

- 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.

ISLAM DEWSBURY CIO

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

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.