

ISLAM DEWSBURY CIO
ACCOUNTS
31 DECEMBER 2025

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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
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 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		<u>254,645</u>	<u>93,740</u>	<u>348,385</u>	<u>291,890</u>
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		<u>227,723</u>	<u>93,240</u>	<u>320,963</u>	<u>263,629</u>
Net income for the period		<u>26,922</u>	<u>500</u>	<u>27,422</u>	<u>28,261</u>
Freehold property transferred from predecessor charity		500,000	-	500,000	80,000
Net income brought forward		<u>254,254</u>	<u>500</u>	<u>254,754</u>	<u>146,493</u>
Total funds carried forward		<u>781,176</u>	<u>1,000</u>	<u>782,176</u>	<u>254,754</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 2025**

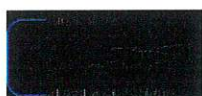
	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total funds 2024 £
Fixed assets					
Tangible assets	5	585,657	-	585,657	87,284
Current assets					
Prepayments and accrued income		7,098	-	7,098	21,865
Cash at bank	6	191,194	1,000	192,194	147,930
		198,292	1,000	199,292	169,795
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



M R ISHAQ



S A RAZAQ



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.

ISLAM DEWSBURY CIO**NOTES TO THE ACCOUNTS****31 DECEMBER 2025**

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
		<u>234,617</u>	<u>93,740</u>	<u>328,357</u>	<u>273,513</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 (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	<u>580,000</u>	<u>15,330</u>	<u>9,496</u>	<u>604,826</u>
	Depreciation				
	At 1 January 2025	-	8,730	8,063	16,793
	Charge for period	-	1,650	726	2,376
	At 31 December 2025	<u>-</u>	<u>10,380</u>	<u>8,789</u>	<u>19,169</u>
	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.

ISLAM DEWSBURY CIO**NOTES TO THE ACCOUNTS****31 DECEMBER 2025**

	2025 £	2024 £
6 Cash at bank		
Virgin Money	82,855	147,731
Halifax Bank	1,011	199
Co-operative Bank	108,328	-
	<u>192,194</u>	<u>147,930</u>
7 Current liabilities		
Accountancy fees	960	960
Employers pensions	248	121
Accruals: Utilities	1,565	1,244
	<u>2,773</u>	<u>2,325</u>
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
	<u>781,176</u>	<u>254,254</u>

	Total £	Community Works Limited £	One Ummah £	Mortuary/ Kitchen £
9 Restricted funds				
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)
	<u>1,000</u>	<u>500</u>	<u>-</u>	<u>500</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.
- 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.

ISLAM DEWSBURY CIO

NOTES TO THE ACCOUNTS

31 DECEMBER 2025

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.