

INDIAN MUSLIM PATEL SOCIETY

England & Wales · Charity number 517213

Details

Other names SAVILE TOWN MUSLIM JAMAT

Status Registered

Legal form Other

Registered 1986-04-17

Register [View on the Charity Commission register](#)

Contact

Address Indian Muslim Patel Society
2 Chapel Street
Savile Town
Dewsbury
WF12 9NQ

Phone 01924461427

Email admin@zakariamasjid.org.uk

Website www.zakariamasjid.org.uk

Activities

Objects: THE ADVANCEMENT OF THE ISLAMIC RELIGION IN SAVILE TOWN IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF THE SUNNI SECT OF ISLAM, BY THE PROVISION AND MAINTENANCE OF PREMISES FOR THE PURPOSES OF A MOSQUE AND BY THE OBSERVANCE AND PRACTICE OF THE RITES OF THE ISLAMIC FAITH. (FOR FURTHER DETAILS SEE CLAUSE 2(B) TO (G) OF THE CONSTITUTION).

Activities: Advancing the religious and Social wellbeing of the muslim community. This is carried out by way of providing a place of worship for the daily prayers. Also to provide the children of the community with the facilities to learn about their Islamic and Social Responsibilities, which will enable them to become better citizens who will serve the people.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** SAVILE TOWN
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£309,593	£389,259	-	-
2023-12-31	£496,989	£727,279	-	-
2022-12-31	£866,067	£759,601	£352,166	80
2021-12-31	£761,387	£647,743	£4,248,390	72
2020-12-31	£1,475,694	£524,247	£4,150,945	60

Trustees

Name	Role	Appointed
Adam Umarji Patel		2018-05-07
Ilyas Essap Ahmed Dalal		2023-03-12
Rashid Yusuf		2023-03-12
Yunus Gajra		

INDIAN MUSLIM PATEL SOCIETY

England & Wales - Charity number 517213

Accounts

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
INDIAN MUSLIM PATEL SOCIETY**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

INDIAN MUSLIM PATEL SOCIETY
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FOR THE YEAR ENDED 31ST DECEMBER 2024

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INDIAN MUSLIM PATEL SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives, outlined in the trust deed, are to preserve and enhance the Islamic faith in the Dewsbury area for the public's benefit, primarily through collective worship, lectures, religious festivals and running classes and courses on the Islamic faith.

Additionally, the charity aims to advance education, provide social welfare facilities for leisure-time occupation, and improve living conditions for Dewsbury and neighbouring residents by maintaining the Zakaria Education Centre.

Each year, the Steering Committee reviews the charity's objectives and activities to ensure they align with the organisation's faith and community goals. The trustees have also considered the Charity Commission's general guidance on public benefit and specifically its supplementary public guidance on the advancement of religion for the public benefit.

The charity maintains a dual purpose of providing a place of worship for Muslims and a community facility for Dewsbury residents. The long-term ambition is to bolster the self-confidence of Dewsbury Muslims in their faith, foster a peaceful and harmonious community, and achieve these goals through community activities and facilities.

Significant activities

Throughout the year, the charity hosts several events, such as Open Days, school visits, and fundraisers. These events are designed to break down barriers of prejudice, reduce community tensions, and foster mutual understanding.

The mosque is open every day for prayers, welcoming regular attendees, occasional visitors and passers-by. During the holy month of Ramadan, the charity also provides provisions for those who wish to break their fast in congregation. Moreover, they assist families with a suitable location and an Imam to perform their Nikkah ceremony, which is an Islamic marriage ritual.

The charity hosts programs and lectures by renowned scholars from the UK and abroad to promote Islamic awareness. Topics covered include charity, inheritance, divorce, preparation for Haj and Umrah (pilgrimage), addiction and prevention, and Islamic manners.

The charity also offers a variety of other beneficial programs, including first aid emergency training for the workplace, emergency paediatric first aid, a male hygiene course, guidance on successful parenting, understanding Islam and its challenges, a Muslim guide to family law, and mental health and wellbeing support.

In addition, the charity operates an after-school tuition hub where children can learn to recite and memorize the Holy Quran, as well as learn about the fundamental principles of the Islamic faith.

Public benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit Requirement.

Volunteers

We have a small number of volunteers who assist on an ad-hoc basis.

INDIAN MUSLIM PATEL SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE

During the year, Zakaria Masjid and Zakaria Education Centre have continued to serve the community through both spiritual and educational development.

We are pleased to report that a number of students have successfully completed the full memorisation of the Holy Qur'an (Hifz). In addition to their studies, these students have been provided with ongoing mentoring and opportunities to lead the Taraweeh prayers during Ramadan, helping them to develop confidence and leadership within the community.

This year, we were blessed to host over ten Taraweeh congregations across the mosque and education centre, ensuring accessibility and engagement for worshippers of all ages.

Our madrasa continues to thrive, now accommodating over 500 students in both daytime and evening classes, covering Qur'an recitation, Tajweed, Islamic studies, and moral education.

We also successfully conducted our Annual General Meeting (AGM) with members of the congregation and management, where we reviewed the year's progress, reflected on our achievements, and set objectives for the year ahead.

The masjid continues to offer the five daily prayers with steady local attendance, providing a welcoming and spiritual environment for all. We remain committed to supporting local families in times of need, offering both practical and emotional assistance where possible.

Zakaria Masjid and Zakaria Education Centre continue to grow as a hub for worship, learning, and community support, striving to serve our community with sincerity and excellence.

FINANCIAL REVIEW

Financial position

The charity has a policy of maintaining unrestricted funds, which are not designated for a specific purpose, at a level equivalent to three to six months' expenditure. This level of reserves is believed by the trustees to ensure that the charity can continue its current activities in the event of a significant drop in funding while considering ways to raise additional funds.

Reserves policy

We aim to utilise the funds as soon as we identify suitable programmes or scholars.

The funds the charity holds is to ensure that it has sufficient reserves to cover the costs of managing and administering the charity for the following year.

The Trustees consider it prudent that the reserves should be sufficient for the charity's use. The Trustees have approved that all unrestricted reserves will be utilised in helping the charity achieve its objectives.

Going concern

Currently no concerns about the charity continuing as a going concern.

FUTURE PLANS

The Trustees view the charity as a long term evolving project with its role in enhancing the Islamic faith in the Dewsbury area well into the future. They envisage donations and awards being maintained. They will continue to engage actively with the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

INDIAN MUSLIM PATEL SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

The charity is a charitable trust governed by a constitution adopted September 1968 as amended on 25 December 1985 and 12 January 1992.

Recruitment and appointment of new trustees

The board of trustees appoints new trustees, and they meet annually, with subgroups, including the executive committee, responsible for day-to-day management. These subgroups report to the management committee headed by Hfz Jabir Sheth, who approves any necessary actions.

The current trustees have an average age of over 70 and are responsible for recruiting new trustees. To ensure the continuity of the charity's mission, they have initiated a campaign to encourage younger members to join the board.

In addition to financial management, the Trustees have also prioritized ensuring the charity has effective safeguarding policies and procedures in place and regularly review their implementation.

Organisational structure

The board of Trustees of the charity are responsible for the charity's strategic direction. The board of Trustees meet on a termly basis to discuss the activities of the charity.

The board of trustees are supported through the aid of volunteers who manage the daily running of the charity.

Risk management

The Trustees have conducted a thorough assessment of the charity's internal controls and determined that they offer adequate assurance that the charity's assets are protected, financial information is accurate, and the charity is functioning within its objectives and adhering to relevant laws and regulations.

The charity has established policies, systems, and procedures to mitigate identified risks outlined in the annual review.

In addition, the Trustees have conducted a review of the charity's adherence to applicable legislation and found no instances of non-compliance during the year. The charity has complied with the requirements of the Charities Act 2011 and the Financial Reporting Standard applicable in the UK.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

517213

Principal address

2 Chapel Street
Savile Town
Dewsbury
WF12 9NQ

Trustees

Mr R Yusuf
Mr I E A Dalal
Mr A U Patel
Mr Y Gajra

INDIAN MUSLIM PATEL SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 30th October 2025 and signed on its behalf by:



Mr Y Gajra - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INDIAN MUSLIM PATEL SOCIETY**

Independent examiner's report to the trustees of Indian Muslim Patel Society

I report to the charity trustees on my examination of the accounts of Indian Muslim Patel Society (the Trust) for the year ended 31st December 2024.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Nazir Malida

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

30th October 2025

INDIAN MUSLIM PATEL SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	31/12/24 Total funds £	31/12/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>296,744</u>	<u>12,849</u>	<u>309,593</u>	<u>496,989</u>
EXPENDITURE ON					
Charitable activities					
Direct costs		<u>350,679</u>	-	<u>350,679</u>	673,161
Other		<u>38,580</u>	-	<u>38,580</u>	54,118
Total		<u>389,259</u>	<u>-</u>	<u>389,259</u>	<u>727,279</u>
NET INCOME/(EXPENDITURE)		(92,515)	12,849	(79,666)	(230,290)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>99,268</u>	<u>22,607</u>	<u>121,875</u>	352,166
TOTAL FUNDS CARRIED FORWARD		<u>6,753</u>	<u>35,456</u>	<u>42,209</u>	<u>121,876</u>

The notes on page 0 form part of these financial statements

INDIAN MUSLIM PATEL SOCIETY
STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	31/12/24 Total funds £	31/12/23 Total funds £
FIXED ASSETS					
Tangible assets	6	56,499	-	56,499	69,212
CURRENT ASSETS					
Debtors	7	23,306	-	23,306	94,094
Cash at bank and in hand		24,213	35,456	59,669	63,434
		<u>47,519</u>	<u>35,456</u>	<u>82,975</u>	<u>157,528</u>
CREDITORS					
Amounts falling due within one year	8	(97,265)	-	(97,265)	(104,864)
NET CURRENT ASSETS		<u>(49,746)</u>	<u>35,456</u>	<u>(14,290)</u>	<u>52,664</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,753</u>	<u>35,456</u>	<u>42,209</u>	<u>121,876</u>
NET ASSETS		<u>6,753</u>	<u>35,456</u>	<u>42,209</u>	<u>121,876</u>
FUNDS					
Unrestricted funds	9			6,753	99,269
Restricted funds				35,456	22,607
TOTAL FUNDS				<u>42,209</u>	<u>121,876</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th October 2025 and were signed on its behalf by:



Mr Y Gajra - Trustee

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The functional currency of the charity is considered to be pounds sterling because that is the currency of the primary economic environment in which the Charity operates. The financial statements are also presented in pounds sterling, The amounts in the financial statements are presented to the nearest £1, unless otherwise stated.

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies. There are no significant areas requiring material judgements, estimates or assumptions.

GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The value of services provided by volunteers is difficult to put a monetary value on and therefore has not been included in accordance with the Charities SORP (FRS102).

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES - continued

EXPENDITURE

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and cost linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis consistent with use of the resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment: 10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

EMPLOYEE BENEFITS

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

INDIAN MUSLIM PATEL SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

EMPLOYEE BENEFITS

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/24	31/12/23
Staff	-	59
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	313,367	183,622	496,989
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Direct costs	316,804	356,357	673,161
Other	54,118	-	54,118
	<u> </u>	<u> </u>	<u> </u>
Total	370,922	356,357	727,279

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	(57,555)	(172,735)	(230,290)
RECONCILIATION OF FUNDS			
Total funds brought forward	156,824	195,342	352,166
TOTAL FUNDS CARRIED FORWARD	<u>99,269</u>	<u>22,607</u>	<u>121,876</u>
6. TANGIBLE FIXED ASSETS			Plant and machinery £
COST			
At 1st January 2024 and 31st December 2024			<u>124,187</u>
DEPRECIATION			
At 1st January 2024			54,975
Charge for year			<u>12,713</u>
At 31st December 2024			<u>67,688</u>
NET BOOK VALUE			
At 31st December 2024			<u>56,499</u>
At 31st December 2023			<u>69,212</u>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31/12/24	31/12/23
		£	£
Trade debtors		<u>23,306</u>	<u>94,094</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/12/24 £	31/12/23 £
Taxation and social security	989	-
Other creditors	96,276	104,864
	<u>97,265</u>	<u>104,864</u>

9. MOVEMENT IN FUNDS	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	99,268	(92,515)	6,753
Restricted funds			
Restricted	22,607	12,849	35,456
	<u>121,875</u>	<u>(79,666)</u>	<u>42,209</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	296,744	(389,259)	(92,515)
Restricted funds			
Restricted	12,849	-	12,849
	<u>309,593</u>	<u>(389,259)</u>	<u>(79,666)</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	156,824	(57,555)	99,269
Restricted funds			
Restricted	195,342	(172,735)	22,607
TOTAL FUNDS	<u>352,166</u>	<u>(230,290)</u>	<u>121,876</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	313,367	(370,922)	(57,555)
Restricted funds			
Restricted	183,622	(356,357)	(172,735)
TOTAL FUNDS	<u>496,989</u>	<u>(727,279)</u>	<u>(230,290)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	156,824	(150,070)	6,754
Restricted funds			
Restricted	195,342	(159,886)	35,456
TOTAL FUNDS	<u>352,166</u>	<u>(309,956)</u>	<u>42,210</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	610,111	(760,181)	(150,070)
Restricted funds			
Restricted	196,471	(356,357)	(159,886)
TOTAL FUNDS	<u>806,582</u>	<u>(1,116,538)</u>	<u>(309,956)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

INDIAN MUSLIM PATEL SOCIETY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	31/12/24	31/12/23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	77,907	278,757
Membership fees	231,686	218,232
	<u>309,593</u>	<u>496,989</u>
Total incoming resources	309,593	496,989
EXPENDITURE		
Charitable activities		
Wages	266,696	225,521
Social security	932	1,770
Pensions	36	-
Islamic teachings	15,296	7,435
Masjid Hall	55,006	63,710
Depreciation of tangible fixed assets	12,713	12,713
Grants to institutions	-	362,012
	<u>350,679</u>	<u>673,161</u>
Support costs		
Governance costs		
Support costs	38,580	54,118
Total resources expended	389,259	727,279
Net expenditure	<u>(79,666)</u>	<u>(230,290)</u>

This page does not form part of the statutory financial statements

INDIAN MUSLIM PATEL SOCIETY

England & Wales - Charity number 517213

Accounts

REGISTERED CHARITY NUMBER: 517213

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
INDIAN MUSLIM PATEL SOCIETY**

**Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE**

INDIAN MUSLIM PATEL SOCIETY
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INDIAN MUSLIM PATEL SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives, outlined in the trust deed, are to preserve and enhance the Islamic faith in the Dewsbury area for the public's benefit, primarily through collective worship, lectures, religious festivals and running classes and courses on the Islamic faith.

Additionally, the charity aims to advance education, provide social welfare facilities for leisure-time occupation, and improve living conditions for Dewsbury and neighbouring residents by maintaining the Zakaria Education Centre.

Each year, the Steering Committee reviews the charity's objectives and activities to ensure they align with the organisation's faith and community goals. The trustees have also considered the Charity Commission's general guidance on public benefit and specifically its supplementary public guidance on the advancement of religion for the public benefit.

The charity maintains a dual purpose of providing a place of worship for Muslims and a community facility for Dewsbury residents. The long-term ambition is to bolster the self-confidence of Dewsbury Muslims in their faith, foster a peaceful and harmonious community, and achieve these goals through community activities and facilities.

Significant activities

Throughout the year, the charity hosts several events, such as Open Days, school visits, and fundraisers. These events are designed to break down barriers of prejudice, reduce community tensions, and foster mutual understanding.

The mosque is open every day for prayers, welcoming regular attendees, occasional visitors and passers-by. During the holy month of Ramadan, the charity also provides provisions for those who wish to break their fast in congregation. Moreover, they assist families with a suitable location and an Imam to perform their Nikkah ceremony, which is an Islamic marriage ritual.

The charity hosts programs and lectures by renowned scholars from the UK and abroad to promote Islamic awareness. Topics covered include charity, inheritance, divorce, preparation for Haj and Umrah (pilgrimage), addiction and prevention, and Islamic manners.

The charity also offers a variety of other beneficial programs, including first aid emergency training for the workplace, emergency paediatric first aid, a male hygiene course, guidance on successful parenting, understanding Islam and its challenges, a Muslim guide to family law, and mental health and wellbeing support.

In addition, the charity operates an after-school tuition hub where children can learn to recite and memorize the Holy Quran, as well as learn about the fundamental principles of the Islamic faith.

Public benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit Requirement.

Volunteers

We have a small number of volunteers who assist on an ad-hoc basis.

INDIAN MUSLIM PATEL SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

The Zakaria Education Centre and Zakaria Masjid have made significant achievements in providing essential spiritual, health, and welfare support throughout the year, especially during Covid-19 lockdowns and UK restrictions. In November 2021, the charity launched its first scouts' group for 8-10 year-olds, and it was well-received with 27 children registered. Due to the high demand, a waiting list has been established, which shows the success and impact of the program.

FINANCIAL REVIEW

Financial position

The charity has a policy of maintaining unrestricted funds, which are not designated for a specific purpose, at a level equivalent to three to six months' expenditure. This level of reserves is believed by the trustees to ensure that the charity can continue its current activities in the event of a significant drop in funding while considering ways to raise additional funds.

Reserves policy

We aim to utilise the funds as soon as we identify suitable programmes or scholars.

The funds the charity holds is to ensure that it has sufficient reserves to cover the costs of managing and administering the charity for the following year.

The Trustees consider it prudent that the reserves should be sufficient for the charity's use. The Trustees have approved that all unrestricted reserves will be utilised in helping the charity achieve its objectives.

Going concern

Currently no concerns about the charity continuing as a going concern.

FUTURE PLANS

The Trustees view the charity as a long term evolving project with its role in enhancing the Islamic faith in the Dewsbury area well into the future. They envisage donations and awards being maintained. They will continue to engage actively with the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is a charitable trust governed by a constitution adopted September 1968 as amended on 25 December 1985 and 12 January 1992.

Recruitment and appointment of new trustees

The board of trustees appoints new trustees, and they meet annually, with subgroups, including the executive committee, responsible for day-to-day management. These subgroups report to the management committee headed by Hfz Jabir Sheth, who approves any necessary actions.

The current trustees have an average age of over 70 and are responsible for recruiting new trustees. To ensure the continuity of the charity's mission, they have initiated a campaign to encourage younger members to join the board.

In addition to financial management, the Trustees have also prioritized ensuring the charity has effective safeguarding policies and procedures in place and regularly review their implementation.

INDIAN MUSLIM PATEL SOCIETY
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The board of Trustees of the charity are responsible for the charity's strategic direction. The board of Trustees meet on a termly basis to discuss the activities of the charity.

The board of trustees are supported through the aid of volunteers who manage the daily running of the charity.

Risk management

The Trustees have conducted a thorough assessment of the charity's internal controls and determined that they offer adequate assurance that the charity's assets are protected, financial information is accurate, and the charity is functioning within its objectives and adhering to relevant laws and regulations.

The charity has established policies, systems, and procedures to mitigate identified risks outlined in the annual review.

In addition, the Trustees have conducted a review of the charity's adherence to applicable legislation and found no instances of non-compliance during the year. The charity has complied with the requirements of the Charities Act 2011 and the Financial Reporting Standard applicable in the UK.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
517213

Principal address
2 Chapel Street
Savile Town
Dewsbury
WF12 9NQ

Trustees

Mr R Yusuf (appointed 12/3/2023)
Mr I E A Dalal (appointed 12/3/2023)
Mr A U Patel
Mr Y Gajra
Mr E Ismail (resigned 12/3/2023)
Mr Y Vali (resigned 12/3/2023)

Independent Examiner

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 18th March 2025 and signed on its behalf by:



Mr Y Gajra - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INDIAN MUSLIM PATEL SOCIETY**

Independent examiner's report to the trustees of Indian Muslim Patel Society

I report to the charity trustees on my examination of the accounts of Indian Muslim Patel Society (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

18th March 2025

INDIAN MUSLIM PATEL SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	31/12/23 Total funds £	31/12/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		313,367	183,622	496,989	886,067
EXPENDITURE ON					
Charitable activities					
Direct costs		316,804	356,357	673,161	708,898
Other		54,118	-	54,118	50,703
Total		370,922	356,357	727,279	759,601
NET INCOME/(EXPENDITURE)		(57,555)	(172,735)	(230,290)	126,466
RECONCILIATION OF FUNDS					
Total funds brought forward		156,824	195,342	352,166	225,700
TOTAL FUNDS CARRIED FORWARD		99,269	22,607	121,876	352,166

The notes on page 0 form part of these financial statements

INDIAN MUSLIM PATEL SOCIETY
STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	31/12/23 Total funds £	31/12/22 Total funds £
FIXED ASSETS					
Tangible assets	6	69,212	-	69,212	81,925
CURRENT ASSETS					
Debtors	7	94,094	-	94,094	142,958
Cash at bank and in hand		40,827	22,607	63,434	257,757
		<u>134,921</u>	<u>22,607</u>	<u>157,528</u>	<u>400,715</u>
CREDITORS					
Amounts falling due within one year	8	(104,864)	-	(104,864)	(130,474)
		<u>30,057</u>	<u>22,607</u>	<u>52,664</u>	<u>270,241</u>
NET CURRENT ASSETS					
		<u>30,057</u>	<u>22,607</u>	<u>52,664</u>	<u>270,241</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>99,269</u>	<u>22,607</u>	<u>121,876</u>	<u>352,166</u>
NET ASSETS					
		<u>99,269</u>	<u>22,607</u>	<u>121,876</u>	<u>352,166</u>
FUNDS					
	9			<u>99,269</u>	156,824
Unrestricted funds				<u>22,607</u>	195,342
Restricted funds				<u>121,876</u>	<u>352,166</u>
TOTAL FUNDS					
				<u>121,876</u>	<u>352,166</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18th March 2025 and were signed on its behalf by:

Mr Y Gajra - Trustee

The notes on page 0 form part of these financial statements

INDIAN MUSLIM PATEL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The functional currency of the charity is considered to be pounds sterling because that is the currency of the primary economic environment in which the Charity operates. The financial statements are also presented in pounds sterling. The amounts in the financial statements are presented to the nearest £1, unless otherwise stated.

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies. There are no significant areas requiring material judgements, estimates or assumptions.

GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The value of services provided by volunteers is difficult to put a monetary value on and therefore has not been included in accordance with the Charities SORP (FRS102).

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES - continued

EXPENDITURE

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and cost linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis consistent with use of the resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment: 10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

EMPLOYEE BENEFITS

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

INDIAN MUSLIM PATEL SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31/12/23	31/12/22
Staff	<u>59</u>	<u>80</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>564,525</u>	<u>321,542</u>	<u>886,067</u>
EXPENDITURE ON			
Charitable activities			
Direct costs	582,698	126,200	708,898
Other	<u>50,703</u>	<u>-</u>	<u>50,703</u>
Total	<u>633,401</u>	<u>126,200</u>	<u>759,601</u>
NET INCOME/(EXPENDITURE)	(68,876)	195,342	126,466

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	225,700	-	225,700
TOTAL FUNDS CARRIED FORWARD	<u>156,824</u>	<u>195,342</u>	<u>352,166</u>
6. TANGIBLE FIXED ASSETS			Plant and machinery £
COST			
At 1st January 2023 and 31st December 2023			<u>124,187</u>
DEPRECIATION			
At 1st January 2023			42,262
Charge for year			<u>12,713</u>
At 31st December 2023			<u>54,975</u>
NET BOOK VALUE			
At 31st December 2023			<u>69,212</u>
At 31st December 2022			<u>81,925</u>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31/12/23	31/12/22	
	£	£	
Trade debtors	<u>94,094</u>	<u>142,958</u>	

INDIAN MUSLIM PATEL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/12/23	31/12/22
		£	£
	Other creditors	104,864	130,474

9.	MOVEMENT IN FUNDS		
		Net	At
	At 1.1.23	movement	31.12.23
	£	in funds	£
		£	
	Unrestricted funds		
	General fund	(57,555)	99,269
	Restricted funds		
	Restricted	(172,735)	22,607
	TOTAL FUNDS	(230,290)	121,876

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
	Unrestricted funds		
	General fund	(370,922)	(57,555)
	Restricted funds		
	Restricted	(356,357)	(172,735)
	TOTAL FUNDS	(727,279)	(230,290)

Comparatives for movement in funds

	At 1.1.22	Net	At
	£	movement	31.12.22
		in funds	£
		£	
	Unrestricted funds		
	General fund	(68,876)	156,824
	Restricted funds		
	Restricted	195,342	195,342
	TOTAL FUNDS	126,466	352,166

INDIAN MUSLIM PATEL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	564,525	(633,401)	(68,876)
Restricted funds			
Restricted	321,542	(126,200)	195,342
TOTAL FUNDS	<u>886,067</u>	<u>(759,601)</u>	<u>126,466</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	225,700	(126,431)	99,269
Restricted funds			
Restricted	-	22,607	22,607
TOTAL FUNDS	<u>225,700</u>	<u>(103,824)</u>	<u>121,876</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	877,892	(1,004,323)	(126,431)
Restricted funds			
Restricted	505,164	(482,557)	22,607
TOTAL FUNDS	<u>1,383,056</u>	<u>(1,486,880)</u>	<u>(103,824)</u>

INDIAN MUSLIM PATEL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

INDIAN MUSLIM PATEL SOCIETY

England & Wales - Charity number 517213

Accounts

REGISTERED CHARITY NUMBER: 517213

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
INDIAN MUSLIM PATEL SOCIETY**

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

INDIAN MUSLIM PATEL SOCIETY
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FOR THE YEAR ENDED 31ST DECEMBER 2022

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INDIAN MUSLIM PATEL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives, outlined in the trust deed, are to preserve and enhance the Islamic faith in the Dewsbury area for the public's benefit, primarily through collective worship, lectures, religious festivals and running classes and courses on the Islamic faith.

Additionally, the charity aims to advance education, provide social welfare facilities for leisure-time occupation, and improve living conditions for Dewsbury and neighbouring residents by maintaining the Zakaria Education Centre.

Each year, the Steering Committee reviews the charity's objectives and activities to ensure they align with the organisation's faith and community goals. The trustees have also considered the Charity Commission's general guidance on public benefit and specifically its supplementary public guidance on the advancement of religion for the public benefit.

The charity maintains a dual purpose of providing a place of worship for Muslims and a community facility for Dewsbury residents. The long-term ambition is to bolster the self-confidence of Dewsbury Muslims in their faith, foster a peaceful and harmonious community, and achieve these goals through community activities and facilities.

Significant activities

Throughout the year, the charity hosts several events, such as Open Days, school visits, and fundraisers. These events are designed to break down barriers of prejudice, reduce community tensions, and foster mutual understanding.

The mosque is open every day for prayers, welcoming regular attendees, occasional visitors and passers-by. During the holy month of Ramadan, the charity also provides provisions for those who wish to break their fast in congregation. Moreover, they assist families with a suitable location and an Imam to perform their Nikkah ceremony, which is an Islamic marriage ritual.

The charity hosts programs and lectures by renowned scholars from the UK and abroad to promote Islamic awareness. Topics covered include charity, inheritance, divorce, preparation for Haj and Umrah (pilgrimage), addiction and prevention, and Islamic manners.

The charity also offers a variety of other beneficial programs, including first aid emergency training for the workplace, emergency paediatric first aid, a male hygiene course, guidance on successful parenting, understanding Islam and its challenges, a Muslim guide to family law, and mental health and wellbeing support.

In addition, the charity operates an after-school tuition hub where children can learn to recite and memorize the Holy Quran, as well as learn about the fundamental principles of the Islamic faith.

Public benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit Requirement.

Volunteers

We have a small number of volunteers who assist on an ad-hoc basis.

INDIAN MUSLIM PATEL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

The Zakaria Education Centre and Zakaria Masjid have made significant achievements in providing essential spiritual, health, and welfare support throughout the year, especially during Covid-19 lockdowns and UK restrictions. In November 2021, the charity launched its first scouts' group for 8-10 year-olds, and it was well-received with 27 children registered. Due to the high demand, a waiting list has been established, which shows the success and impact of the program.

FINANCIAL REVIEW

Financial position

The charity has a policy of maintaining unrestricted funds, which are not designated for a specific purpose, at a level equivalent to three to six months' expenditure. This level of reserves is believed by the trustees to ensure that the charity can continue its current activities in the event of a significant drop in funding while considering ways to raise additional funds.

Reserves policy

We aim to utilise the funds as soon as we identify suitable programmes or scholars.

The funds the charity holds is to ensure that it has sufficient reserves to cover the costs of managing and administering the charity for the following year.

The Trustees consider it prudent that the reserves should be sufficient for the charity's use. The Trustees have approved that all unrestricted reserves will be utilised in helping the charity achieve its objectives.

Going concern

Currently no concerns about the charity continuing as a going concern.

FUTURE PLANS

The Trustees view the charity as a long term evolving project with its role in enhancing the Islamic faith in the Dewsbury area well into the future. They envisage donations and awards being maintained. They will continue to engage actively with the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is a charitable trust governed by a constitution adopted September 1968 as amended on 25 December 1985 and 12 January 1992.

Recruitment and appointment of new trustees

The board of trustees appoints new trustees, and they meet annually, with subgroups, including the executive committee, responsible for day-to-day management. These subgroups report to the management committee headed by Hfz Jabir Sheth, who approves any necessary actions.

The current trustees have an average age of over 70 and are responsible for recruiting new trustees. To ensure the continuity of the charity's mission, they have initiated a campaign to encourage younger members to join the board.

In addition to financial management, the Trustees have also prioritized ensuring the charity has effective safeguarding policies and procedures in place and regularly review their implementation.

Organisational structure

The board of Trustees of the charity are responsible for the charity's strategic direction. The board of Trustees meet on a termly basis to discuss the activities of the charity.

The board of trustees are supported through the aid of volunteers who manage the daily running of the charity.

INDIAN MUSLIM PATEL SOCIETY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have conducted a thorough assessment of the charity's internal controls and determined that they offer adequate assurance that the charity's assets are protected, financial information is accurate, and the charity is functioning within its objectives and adhering to relevant laws and regulations.

The charity has established policies, systems, and procedures to mitigate identified risks outlined in the annual review.

In addition, the Trustees have conducted a review of the charity's adherence to applicable legislation and found no instances of non-compliance during the year. The charity has complied with the requirements of the Charities Act 2011 and the Financial Reporting Standard applicable in the UK.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

517213

Principal address

2 Chapel Street
Savile Town
Dewsbury
WF12 9NQ

Trustees

R Yusuf (appointed 12/3/2023)
I E A Dalal (appointed 12/3/2023)
A U Patel
Y Gajra
E Ismail (resigned 12/3/2023)
Y Vali (resigned 12/3/2023)

Independent Examiner

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 27th December 2024 and signed on its behalf by:



Y Gajra - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
INDIAN MUSLIM PATEL SOCIETY**

Independent examiner's report to the trustees of Indian Muslim Patel Society

I report to the charity trustees on my examination of the accounts of Indian Muslim Patel Society (the Trust) for the year ended 31st December 2022.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Nazir Malida FCCA

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

27th December 2024

INDIAN MUSLIM PATEL SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	31/12/22 Total funds £	31/12/21 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	<u>564,525</u>	<u>321,542</u>	<u>886,067</u>	<u>761,387</u>
EXPENDITURE ON					
Charitable activities	4				
Direct costs		582,698	126,200	708,898	560,316
Other		<u>50,703</u>	-	<u>50,703</u>	<u>71,227</u>
Total		<u>633,401</u>	<u>126,200</u>	<u>759,601</u>	<u>631,543</u>
NET INCOME/(EXPENDITURE)		(68,876)	195,342	126,466	129,844
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>225,700</u>	-	<u>225,700</u>	95,856
TOTAL FUNDS CARRIED FORWARD		<u><u>156,824</u></u>	<u><u>195,342</u></u>	<u><u>352,166</u></u>	<u><u>225,700</u></u>

The notes form part of these financial statements

INDIAN MUSLIM PATEL SOCIETY

**BALANCE SHEET
31ST DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	31/12/22 Total funds £	31/12/21 Total funds as restated £
FIXED ASSETS					
Tangible assets	11	81,925	-	81,925	94,636
CURRENT ASSETS					
Debtors	12	395,958	-	395,958	81,983
Cash at bank and in hand		62,415	195,342	257,757	99,752
		<u>458,373</u>	<u>195,342</u>	<u>653,715</u>	<u>181,735</u>
CREDITORS					
Amounts falling due within one year	13	(383,474)	-	(383,474)	(50,671)
		<u>74,899</u>	<u>195,342</u>	<u>270,241</u>	<u>131,064</u>
NET CURRENT ASSETS					
		<u>156,824</u>	<u>195,342</u>	<u>352,166</u>	<u>225,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>156,824</u>	<u>195,342</u>	<u>352,166</u>	<u>225,700</u>
NET ASSETS					
		<u>156,824</u>	<u>195,342</u>	<u>352,166</u>	<u>225,700</u>
FUNDS					
	14			156,824	225,700
Unrestricted funds				195,342	-
Restricted funds					-
TOTAL FUNDS					
				<u>352,166</u>	<u>225,700</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th December 2024 and were signed on its behalf by:

Y Gajra - Trustee

The notes form part of these financial statements

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31/12/22	31/12/21 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	126,466	129,844
Adjustments for:		
Depreciation charges	12,712	12,712
Increase in debtors	(313,976)	(63,108)
Increase/(decrease) in creditors	332,803	(60,093)
Net cash provided by operations	158,005	19,355

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	99,752	158,005	257,757
	<u>99,752</u>	<u>158,005</u>	<u>257,757</u>
Total	<u>99,752</u>	<u>158,005</u>	<u>257,757</u>

The notes form part of these financial statements

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The functional currency of the charity is considered to be pounds sterling because that is the currency of the primary economic environment in which the Charity operates. The financial statements are also presented in pounds sterling, The amounts in the financial statements are presented to the nearest £1, unless otherwise stated.

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies. There are no significant areas requiring material judgements, estimates or assumptions.

GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The value of services provided by volunteers is difficult to put a monetary value on and therefore has not been included in accordance with the Charities SORP (FRS102).

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the 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.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and cost linked to the strategic management of the charity.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES - continued

EXPENDITURE

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis consistent with use of the resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment: 10% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

EMPLOYEE BENEFITS

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. DONATIONS AND LEGACIES

	31/12/22	31/12/21 as restated
	£	£
Donations	448,550	100,852
Membership fees	437,517	605,946
Government grant income	-	54,589
	<u>886,067</u>	<u>761,387</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 5) £	Totals £
Direct costs	<u>582,698</u>	<u>126,200</u>	<u>708,898</u>

5. GRANTS PAYABLE

	31/12/22	31/12/21 as restated
	£	£
Direct costs	<u>126,200</u>	<u>-</u>

INDIAN MUSLIM PATEL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

6. SUPPORT COSTS

	Governance costs
	£
Other resources expended	<u>50,703</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

8. STAFF COSTS

	31/12/22	31/12/21 as restated
	£	£
Wages and salaries	<u>473,367</u>	<u>419,787</u>
	<u>473,367</u>	<u>419,787</u>

The average monthly number of employees during the year was as follows:

	31/12/22	31/12/21 as restated
Staff	<u>80</u>	<u>72</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>761,387</u>	<u>-</u>	<u>761,387</u>
EXPENDITURE ON			
Charitable activities			
Direct costs	560,316	-	560,316
Other	<u>71,227</u>	<u>-</u>	<u>71,227</u>
Total	<u>631,543</u>	<u>-</u>	<u>631,543</u>
NET INCOME	129,844	-	129,844

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
RECONCILIATION OF FUNDS			
Total funds brought forward	95,856	-	95,856
TOTAL FUNDS CARRIED FORWARD	<u>225,700</u>	<u>-</u>	<u>225,700</u>

10. PRIOR YEAR ADJUSTMENT

Prior year adjustments relate to the historic removal of freehold property on the basis it was not owned by the charity. Adjustments to the period prior to the earliest period presented in these financial statements consist of reduction in freehold property cost of £4,055,090, with a reduction in depreciation of £16,200 as well as a reduction in prior year depreciation charge of £16,200, and a corresponding reduction in reserves of £4,038,890.

11. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st January 2022 and 31st December 2022	<u>124,187</u>
DEPRECIATION	
At 1st January 2022	29,551
Charge for year	12,711
At 31st December 2022	<u>42,262</u>
NET BOOK VALUE	
At 31st December 2022	<u>81,925</u>
At 31st December 2021	<u>94,636</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21 as restated
	£	£
Trade debtors	142,958	81,983
Other debtors	253,000	-
	<u>395,958</u>	<u>81,983</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21 as restated
	£	£
Taxation and social security	-	671
Other creditors	383,474	50,000
	<u>383,474</u>	<u>50,671</u>

14. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	225,700	(68,876)	156,824
Restricted funds			
Restricted	-	195,342	195,342
	<u>225,700</u>	<u>126,466</u>	<u>352,166</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	564,525	(633,401)	(68,876)
Restricted funds			
Restricted	321,542	(126,200)	195,342
	<u>886,067</u>	<u>(759,601)</u>	<u>126,466</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	95,856	129,844	225,700
	<u>95,856</u>	<u>129,844</u>	<u>225,700</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	761,387	(631,543)	129,844
TOTAL FUNDS	<u>761,387</u>	<u>(631,543)</u>	<u>129,844</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	95,856	60,968	156,824
Restricted funds			
Restricted	-	195,342	195,342
TOTAL FUNDS	<u>95,856</u>	<u>256,310</u>	<u>352,166</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,325,912	(1,264,944)	60,968
Restricted funds			
Restricted	321,542	(126,200)	195,342
TOTAL FUNDS	<u>1,647,454</u>	<u>(1,391,144)</u>	<u>256,310</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

INDIAN MUSLIM PATEL SOCIETY

England & Wales - Charity number 517213

Accounts

INDIAN MUSLIM PATEL SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

INDIAN MUSLIM PATEL SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Adam Patel Essabhai Ismail Yakub Vali Yunus Gajra
Charity number	517213
Principal address	2 Chapel Street Dewsbury West Yorkshire WF12 9NQ
Auditor	AMS Accountants Corporate Ltd Chartered Accountants Statutory Auditor Floor 2 9 Portland Street Manchester M1 3BE

INDIAN MUSLIM PATEL SOCIETY

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Statement of cash flows	8
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INDIAN MUSLIM PATEL SOCIETY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objectives, outlined in the trust deed, are to preserve and enhance the Islamic faith in the Dewsbury area for the public's benefit, primarily through collective worship, lectures, religious festivals and running classes and courses on the Islamic faith.

Additionally, the charity aims to advance education, provide social welfare facilities for leisure-time occupation, and improve living conditions for Dewsbury and neighbouring residents by maintaining the Zakaria Education Centre.

Each year, the Steering Committee reviews the charity's objectives and activities to ensure they align with the organisation's faith and community goals. The trustees have also considered the Charity Commission's general guidance on public benefit and specifically its supplementary public guidance on the advancement of religion for the public benefit.

The charity maintains a dual purpose of providing a place of worship for Muslims and a community facility for Dewsbury residents. The long-term ambition is to bolster the self-confidence of Dewsbury Muslims in their faith, foster a peaceful and harmonious community, and achieve these goals through community activities and facilities.

Our activities

Throughout the year, the charity hosts several events, such as Open Days, school visits, and fundraisers. These events are designed to break down barriers of prejudice, reduce community tensions, and foster mutual understanding.

The mosque is open every day for prayers, welcoming regular attendees, occasional visitors and passers-by. During the holy month of Ramadan, the charity also provides provisions for those who wish to break their fast in congregation. Moreover, they assist families with a suitable location and an Imam to perform their Nikkah ceremony, which is an Islamic marriage ritual.

The charity hosts programs and lectures by renowned scholars from the UK and abroad to promote Islamic awareness. Topics covered include charity, inheritance, divorce, preparation for Haj and Umrah (pilgrimage), addiction and prevention, and Islamic manners.

The charity also offers a variety of other beneficial programs, including first aid emergency training for the workplace, emergency paediatric first aid, a male hygiene course, guidance on successful parenting, understanding Islam and its challenges, a Muslim guide to family law, and mental health and wellbeing support.

In addition, the charity operates an after-school tuition hub where children can learn to recite and memorize the Holy Quran, as well as learn about the fundamental principles of the Islamic faith.

Achievements and performance

The Zakaria Education Centre and Zakaria Masjid have made significant achievements in providing essential spiritual, health, and welfare support throughout the year, especially during Covid-19 lockdowns and UK restrictions. In November 2021, the charity launched its first scouts' group for 8-10 year-olds, and it was well-received with 27 children registered. Due to the high demand, a waiting list has been established, which shows the success and impact of the program.

INDIAN MUSLIM PATEL SOCIETY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The charity has a policy of maintaining unrestricted funds, which are not designated for a specific purpose, at a level equivalent to three to six months' expenditure. This level of reserves is believed by the trustees to ensure that the charity can continue its current activities in the event of a significant drop in funding while considering ways to raise additional funds.

In order to uphold the financial policy and the charity's going concern, the ZEC building has been maintained with no rent charge.

However, the schooling element after the year-end had an impact on the charity due to a lack of funding. Negotiations are currently underway to determine the status of the school that is currently occupying the building.

Risk management

The Trustees have conducted a thorough assessment of the charity's internal controls and determined that they offer adequate assurance that the charity's assets are protected, financial information is accurate, and the charity is functioning within its objectives and adhering to relevant laws and regulations.

The charity has established policies, systems, and procedures to mitigate identified risks outlined in the annual review.

In addition, the Trustees have conducted a review of the charity's adherence to applicable legislation and found no instances of non-compliance during the year. The charity has complied with the requirements of the Charities Act 2011 and the Financial Reporting Standard applicable in the UK.

Plans for future periods

The Trustees view the charity as a long term evolving project with its role in enhancing the Islamic faith in the Dewsbury area well into the future. They envisage donations and awards being maintained. They will continue to engage actively with the community.

Structure, governance and management

The charity is a charitable trust governed by a constitution adopted September 1968 as amended on 25 December 1985 and 12 January 1992.

The trustees who served during the year and up to the date of signature of the financial statements were:

Adam Patel

Essabhai Ismail

Yakub Vali

Yunus Gajra

The board of trustees appoints new trustees, and they meet annually, with subgroups, including the executive committee, responsible for day-to-day management. These subgroups report to the management committee headed by Hfz Jabir Sheth, who approves any necessary actions.

The current trustees have an average age of over 70 and are responsible for recruiting new trustees. To ensure the continuity of the charity's mission, they have initiated a campaign to encourage younger members to join the board.

In addition to financial management, the Trustees have also prioritized ensuring the charity has effective safeguarding policies and procedures in place and regularly review their implementation.

INDIAN MUSLIM PATEL SOCIETY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Conclusion

Trustees present the Report for the year ended 31 December 2021. The charity made progress towards objectives and maintained financial stability. Valuable services were provided to the local community with the support of volunteers, donors, and members.

As trustees, we prepare the Report and financial statements in accordance with applicable law and UK Accounting Standards. Financial statements must give a true and fair view of the charity's state of affairs and incoming resources for that year. We have selected suitable accounting policies, observed Charities SORP, and made reasonable and prudent judgements and estimates. We've also prepared the financial statements on the going concern basis unless inappropriate.

We keep sufficient accounting records and ensure compliance with laws, regulations, and trust deed provisions. We safeguard assets and take reasonable steps to prevent and detect fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.


Yunus Gajra
Trustee

29 March 2023

INDIAN MUSLIM PATEL SOCIETY

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INDIAN MUSLIM PATEL SOCIETY

Opinion

We have audited the financial statements of Indian Muslim Patel Society (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

We draw attention to notes 1.2 and 11 in the financial statements, which discloses the transfer of significant revenue streams from the Charity post year end. These events and conditions indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have identified material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. This has been correctly disclosed within the financial statements by the entity, and therefore we are satisfied that the accounts prepared reflect a true and fair view of the entities position.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDIAN MUSLIM PATEL SOCIETY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDIAN MUSLIM PATEL SOCIETY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The corresponding figures are unaudited. We are satisfied that the balances for the prior year are materially correct.

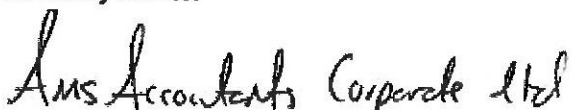
Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr David Clegg BFP FCA (Senior Statutory Auditor)
for and on behalf of AMS Accountants Corporate Ltd

29 March 2023

Chartered Accountants
Statutory Auditor



Floor 2
9 Portland Street
Manchester
M1 3BE

INDIAN MUSLIM PATEL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	761,387	1,475,694
<u>Expenditure on:</u>			
Charitable activities	4	647,743	540,446
Net income for the year/ Net movement in funds		113,644	935,248
Fund balances at 1 January 2021		4,134,746	3,199,498
Fund balances at 31 December 2021		<u>4,248,390</u>	<u>4,134,746</u>

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

All income and expenditure derive from continuing activities.

INDIAN MUSLIM PATEL SOCIETY

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	8		4,117,325		4,111,635
Current assets					
Debtors	9	81,985		18,875	
Cash at bank and in hand		99,751		115,000	
		<u>181,736</u>		<u>133,875</u>	
Creditors: amounts falling due within one year	10	<u>(50,671)</u>		<u>(110,764)</u>	
Net current assets			131,065		23,111
Total assets less current liabilities			<u>4,248,390</u>		<u>4,134,746</u>
Income funds					
Unrestricted funds			4,248,390		4,134,746
			<u>4,248,390</u>		<u>4,134,746</u>

The financial statements were approved by the Trustees on 29 March 2023



Yunus Gajra
Trustee

INDIAN MUSLIM PATEL SOCIETY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	13		19,354		249,446
Investing activities					
Purchase of tangible fixed assets		(34,603)		(168,058)	
Net cash used in investing activities			(34,603)		(168,058)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(15,249)		81,388
Cash and cash equivalents at beginning of year			115,000		33,612
Cash and cash equivalents at end of year			99,751		115,000

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Indian Muslim Patel Society is a charity registered in England and Wales. The registered office is 2 Chapel Street, Saville Town, Dewsbury, WF12 9NQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern.

As the entity is no longer in receipt of the fee income relating to the schools and nurseries, due to a change in management of the schools post year end this leads to a significant reduction in surplus in future years. Therefore this coupled with the uncertainty around donations being receivable leads to a material uncertainty over the going concern of the charity.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

All expenditure is recognised and accounted for on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and cost linked to the strategic management of the charity

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis consistent with use of the resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Plant and equipment	10% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	100,852	977,154
Coronavirus Job Retention Scheme	54,589	136,374
Madrasah fees	605,946	362,166
	<u>761,387</u>	<u>1,475,694</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Depreciation and impairment	28,912	25,073
Madrassah classes	419,788	331,728
Islamic teachings	7,208	2,540
Masjid hall	120,608	84,537
	<u>576,516</u>	<u>443,878</u>
Share of support costs (see note 5)	59,227	91,768
Share of governance costs (see note 5)	12,000	4,800
	<u>647,743</u>	<u>540,446</u>

5 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Support costs	59,227	-	59,227	91,768	-	91,768
Audit fees	-	12,000	12,000	-	4,800	4,800
	<u>59,227</u>	<u>12,000</u>	<u>71,227</u>	<u>91,768</u>	<u>4,800</u>	<u>96,568</u>
Analysed between Charitable activities	<u>59,227</u>	<u>12,000</u>	<u>71,227</u>	<u>91,768</u>	<u>4,800</u>	<u>96,568</u>

Governance costs includes payments to the auditors of £12,000 (2020- £4,800) for audit fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Full time	<u>72</u>	<u>64</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Employees (Continued)

There were no employees whose annual remuneration was £60,000 or more.

8 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
Cost			
At 1 January 2021	4,055,090	89,584	4,144,674
Additions	-	34,603	34,603
At 31 December 2021	<u>4,055,090</u>	<u>124,187</u>	<u>4,179,277</u>
Depreciation and impairment			
At 1 January 2021	16,200	16,839	33,039
Depreciation charged in the year	16,200	12,713	28,913
At 31 December 2021	<u>32,400</u>	<u>29,552</u>	<u>61,952</u>
Carrying amount			
At 31 December 2021	<u>4,022,690</u>	<u>94,635</u>	<u>4,117,325</u>
At 31 December 2020	<u>4,038,890</u>	<u>72,745</u>	<u>4,111,635</u>

9 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	81,985	18,160
Other debtors	-	715
	<u>81,985</u>	<u>18,875</u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	671	2,964
Other creditors	38,000	103,000
Accruals and deferred income	12,000	4,800
	<u>50,671</u>	<u>110,764</u>

11 Events after the reporting date

Post year end the charity has lost a major funding stream, being the fee income and expenditure related to the operation of the schools and nurseries, which are now under new management by a different entity. This has resulted in a significant change in the charities operational activities post year end.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

13 Cash generated from operations	2021 £	2020 £
Surplus for the year	113,645	935,248
Adjustments for:		
Depreciation and impairment of tangible fixed assets	28,912	25,073
Movements in working capital:		
(Increase) in debtors	(63,110)	(18,875)
(Decrease) in creditors	(60,093)	(692,000)
Cash generated from operations	<u>19,354</u>	<u>249,446</u>

14 Analysis of changes in net funds

The charity had no debt during the year.

INDIAN MUSLIM PATEL SOCIETY

England & Wales - Charity number 517213

Accounts

Charity Registration No. 517213

INDIAN MUSLIM PATEL SOCIETY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

INDIAN MUSLIM PATEL SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Adam Patel Essabhai Ismail Yakub Vali Yunus Gajra
Charity number	517213
Principal address	2 Chapel Street Dewsbury West Yorkshire WF12 9NQ
Auditor	AMS Accountants Corporate Limited Chartered Accountants Statutory Auditor Floor 2 9 Portland Street Manchester M1 3BE

INDIAN MUSLIM PATEL SOCIETY

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Statement of cash flows	10
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INDIAN MUSLIM PATEL SOCIETY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their annual report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

To preserve and enhance the Islamic faith in the Dewsbury area for the benefit of the public in particular through the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.

To advance the education of young and old and to provide facilities in the interests of social welfare for leisure-time occupation with the objective of improving the conditions of life for all residents of Dewsbury and the neighborhood by the provision, maintenance and management of a Zakaria Education Centre.

Our objectives are set to reflect our faith and community aims. Each year our Steering Committee reviews our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commissions general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our dual aims remain to provide a facility where Muslims can worship and to provide a community facility for the inhabitants of Dewsbury. Our long term ambition is to build the self confidence of the Muslims of Dewsbury in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Our Activities

Throughout the year, we carry out various functions from Open days, where we entertain large numbers of visitors from the general public. We also have a regular program where local schools will come and view the mosque, receive refreshments and an opportunity is given to the children for Q & A's. We believe this goes a long way in breaking down barriers of prejudice and reduces the other rising of different communities.

We also organise fund raisers. These could be for a local need e.g. the homeless or helping those impacted by extreme weather events. We also raise funds for the war torn places around the world.

Prayer facilities

The mosque is open throughout the day for daily prayers. During the week we have over 800 people who attend regularly.

Breaking Fast

We prepare food during Ramadhan for those attending our mosque and wish to break their fast in congregation.

INDIAN MUSLIM PATEL SOCIETY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Marriages

We assist couples with a suitable place to perform their religious Nikkah (Islamic marriage).

Islamic awareness

During the year we hosted a series of programs and lectures given by renowned scholars both from the UK and abroad covering a wide range of issues. Subjects covered included Zakat Inheritance, Divorce, preparation for Haj, intoxicants (addiction and prevention) and Islamic manners. These events were all very well attended.

Other programmess

We also deliver other useful programmes such as::

- First aid emergency at work, Emergency pediatric first aid
- Male hygiene course
- Successful parenting
- Islam and atheism
- Healthy Muslim marriage
- A Muslim guide to family law
- Mental health and wellbeing

Madrassah

We provide an after school tuition hub where children attend to learn the Arabic and Urdu languages alongside the tenets of the Islamic faith. It consists of:

- 34 classes, starting at Reception all the way through to Special Needs.
- 335 students (177 boys and 158 girls).
- 10 Volunteer staff.

Achievements and performance

- **Zakaria Education Centre** - The construction of ZEC (Zakaria Education Center) continued apace. The spend for the year on the ZEC came to £158,130. The completion took place in January 2020 and an opening ceremony was held on the 15th of February 2020.
- **3 Peaks walk** - A three peaks walk was organised in April and was well attended, even with the 5.45 am start.
- **Scout group** - In November we launched our first scouts group for 8-10 year olds. Twenty seven children registered and a waiting list has been established because of the demand.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability, insurance cover and performing appropriate CRB checks are the major risks for the charity.

INDIAN MUSLIM PATEL SOCIETY

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Plans for the future

The Trustees view the charity as a long term evolving project with its role in enhancing the Islamic faith in the Dewsbury area well into the future. They envisage donations and awards being maintained. They will continue to engage actively with the community.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Indian Muslim Patel Society is constituted under a Trust Deed dating 17 April 1986 and registered with the Charities Commission under the registration number 517213.

The trustees who served during the year and up to the date of signature of the financial statements were:

Adam Patel
Essabhai Ismail
Yakub Vali
Yunus Gajra

Trustees are appointed by the board of trustees. The trustees meet annually but there are subgroups, which include executive committee members who take responsibility for the day to day management of the organisation. These subgroups report to the management committee headed by Hfz Jabir Sheth, which then approve any course of action required.

The existing trustees are responsible for the recruitment of new trustees. The average age of the current trustees is over 70 and the trustees have begun a campaign of encouraging younger members to come forward and take on the mantle.

Auditor

In accordance with the company's articles, a resolution proposing that AMS Accountants Corporate Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Yunus Gajra

Trustee

Dated: 27 April 2022

INDIAN MUSLIM PATEL SOCIETY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDIAN MUSLIM PATEL SOCIETY

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INDIAN MUSLIM PATEL SOCIETY

Opinion

We have audited the financial statements of Indian Muslim Patel Society (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDIAN MUSLIM PATEL SOCIETY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INDIAN MUSLIM PATEL SOCIETY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The corresponding figures are unaudited. We are satisfied that the balances for the prior year are materially correct.

INDIAN MUSLIM PATEL SOCIETY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INDIAN MUSLIM PATEL SOCIETY

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

AMS Accountants Corporate Ltd.

David Clegg (Senior Statutory Auditor)
for and on behalf of AMS Accountants Corporate Limited

27 April 2022

Chartered Accountants
Statutory Auditor

Floor 2
9 Portland Street
Manchester
M1 3BE

INDIAN MUSLIM PATEL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total Unrestricted funds 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	214,290	1,261,404	1,475,694	37,535	962,308	999,843
Expenditure on:							
Charitable activities	4	524,247	-	524,247	350,855	-	350,855
Net (expenditure)/income for the year/							
Net movement in funds		(309,957)	1,261,404	951,447	(313,320)	962,308	648,988
Fund balances at 1 January 2020		612,410	2,587,088	3,199,498	925,730	1,624,780	2,550,510
Fund balances at 31 December 2020		302,453	3,848,492	4,150,945	612,410	2,587,088	3,199,498

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

All income and expenditure derive from continuing activities.

INDIAN MUSLIM PATEL SOCIETY

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	8		4,127,835		3,968,650
Current assets					
Debtors	9	18,874		-	
Cash at bank and in hand		115,000		33,612	
		<u>133,874</u>		<u>33,612</u>	
Creditors: amounts falling due within one year	10	<u>(110,764)</u>		<u>(802,764)</u>	
Net current assets/(liabilities)			23,110		(769,152)
Total assets less current liabilities			<u>4,150,945</u>		<u>3,199,498</u>
Income funds					
Restricted funds			3,848,492		2,587,088
Unrestricted funds			302,453		612,410
			<u>4,150,945</u>		<u>3,199,498</u>

The financial statements were approved by the Trustees on 27 April 2022



Yunus Gajra
Trustee

INDIAN MUSLIM PATEL SOCIETY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	13		249,446		896,838
Investing activities					
Purchase of tangible fixed assets		(168,058)		(962,974)	
Net cash used in investing activities			(168,058)		(962,974)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			81,388		(66,136)
Cash and cash equivalents at beginning of year			33,612		99,748
Cash and cash equivalents at end of year			<u>115,000</u>		<u>33,612</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Indian Muslim Patel Society is a charity registered in England and Wales. The registered office is 2 Chapel Street, Saville Town, Dewsbury, WF12 9NQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 December 2020 are the first financial statements of Indian Muslim Patel Society prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2019. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

All expenditure is recognised and accounted for on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and cost linked to the strategic management of the charity

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis consistent with use of the resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Plant and equipment	10% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	77,916	795,000	872,916	37,535	-	37,535
Coronavirus Job Retention Scheme	136,374	-	136,374	-	-	-
Madrassah fees	-	362,166	362,166	-	245,967	245,967
Other	-	104,238	104,238	-	716,341	716,341
	<u>214,290</u>	<u>1,261,404</u>	<u>1,475,694</u>	<u>37,535</u>	<u>962,308</u>	<u>999,843</u>

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Depreciation and impairment	8,873	7,966
Madrassah classes	331,729	227,035
Islamic teachings	2,540	15,090
Masjid hall	84,537	38,414
	<u>427,679</u>	<u>288,505</u>
Share of support costs (see note 5)	91,768	57,550
Share of governance costs (see note 5)	4,800	4,800
	<u>524,247</u>	<u>350,855</u>

5 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Support costs	91,768	-	91,768	57,550	-	57,550
Audit fees	-	4,800	4,800	-	4,800	4,800
	<u>91,768</u>	<u>4,800</u>	<u>96,568</u>	<u>57,550</u>	<u>4,800</u>	<u>62,350</u>
Analysed between Charitable activities	<u>91,768</u>	<u>4,800</u>	<u>96,568</u>	<u>57,550</u>	<u>4,800</u>	<u>62,350</u>

Governance costs includes payments to the auditors of £4,800 (2019- £nil) for audit fees.

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Full time	64	56

There were no employees whose annual remuneration was £60,000 or more.

8 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Total £
Cost			
At 1 January 2020	3,896,960	79,656	3,976,616
Additions	158,130	9,928	168,058
At 31 December 2020	4,055,090	89,584	4,144,674
Depreciation and impairment			
At 1 January 2020	-	7,966	7,966
Depreciation charged in the year	-	8,873	8,873
At 31 December 2020	-	16,839	16,839
Carrying amount			
At 31 December 2020	4,055,090	72,745	4,127,835
At 31 December 2019	3,896,960	71,690	3,968,650

9 Debtors

Amounts falling due within one year:

	2020 £	2019 £
Trade debtors	18,159	-
Other debtors	715	-
	18,874	-

INDIAN MUSLIM PATEL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	2,964	2,964
Other creditors	103,000	795,000
Accruals and deferred income	4,800	4,800
	<u>110,764</u>	<u>802,764</u>

11 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	4,127,835	-	4,127,835	71,690	3,896,960	3,968,650
Current assets/ (liabilities)	23,110	-	23,110	25,848	(795,000)	(769,152)
	<u>4,150,945</u>	<u>-</u>	<u>4,150,945</u>	<u>97,538</u>	<u>3,101,960</u>	<u>3,199,498</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

13 Cash generated from operations

	2020 £	2019 £
Surplus for the year	951,447	648,988
Adjustments for:		
Depreciation and impairment of tangible fixed assets	8,873	7,966
Movements in working capital:		
(Increase) in debtors	(18,874)	-
(Decrease)/increase in creditors	(692,000)	239,884
Cash generated from operations	<u>249,446</u>	<u>896,838</u>

14 Analysis of changes in net funds

The charity had no debt during the year.

