REGISTERED CHARITY NUMBER: 517213

TRUSTEES' REPORT AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

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 2025

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. 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.

ACHIEVEMENTS AND PERFORMANCE

During the year, Zakaria Masjid and Zakaria Education Centre have continued to serve the community through spiritual, educational and personal development, providing a welcoming environment for worshippers, students and families.

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, responsibility and leadership skills within the community.

This year, we were blessed to host over ten Taraweeh congregations across the Masjid and Education Centre, ensuring accessibility and engagement for worshippers of all ages. The Masjid has also continued to facilitate the five daily congregational prayers, weekly Jumu'ah prayers and Eid congregations, providing opportunities for worship, reflection and spiritual development.

Throughout Ramadan, the Masjid has continued to play an important role in bringing the community together through congregational worship, Qur'an recitation and religious activities, strengthening the spiritual connection and unity of the congregation.

Our Madrasa continues to thrive, now accommodating over 500 students across daytime and evening classes, covering Qur'an recitation, Tajweed, Islamic studies and moral education. The Centre remains committed to providing a structured and supportive learning environment that encourages students to develop their Islamic knowledge, character and understanding of religious values.

Alongside the regular curriculum, emphasis has been placed on monitoring students' educational progress, supporting their individual learning needs and encouraging parental involvement in their development. The dedication and commitment of our teaching staff continue to play a vital role in maintaining educational standards and nurturing the next generation.

The Masjid and Education Centre also continue to promote Islamic learning beyond the classroom through religious lectures, educational gatherings and opportunities for spiritual development. Particular emphasis is placed on encouraging young people to become actively involved in religious activities, fostering confidence, discipline and a sense of responsibility towards the wider community.

The Masjid continues to provide religious guidance and support to the local community, including assistance with Nikah ceremonies, Janazah prayers, bereavement matters and other important religious occasions. These services form an essential part of our commitment to supporting individuals and families throughout different stages of life.
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 established objectives for the year ahead.

The Masjid continues to maintain steady attendance at its daily prayers, 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 wherever possible.

The continued dedication of our teachers, volunteers, management committee and members of the congregation has been instrumental in the successful delivery of our activities throughout the year.

Zakaria Masjid and Zakaria Education Centre continue to grow as a hub for worship, Islamic education and community support. We remain committed to advancing religious knowledge, nurturing future generations, strengthening community relationships and serving the wider public with sincerity, dedication 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 scolars.

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.

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

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

Independent Examiner

Watergates Ltd
109 Coleman Road
Leicester
LE5 4LE

Approved by order of the board of trustees on 30th October 2026 and signed on its behalf by:

Mr Y Gajra - Trustee

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 2025.

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

30th October 2026

INDIAN MUSLIM PATEL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	31/12/25 Total funds £	31/12/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**155,966**	**-**	**155,966**	77,908
Charitable activities					
Mosque running costs		**294,946**	**-**	**294,946**	231,686
Other income		**35,000**	**-**	**35,000**	-
Total		**485,912**	**-**	**485,912**	309,594
EXPENDITURE ON					
Charitable activities					
Mosque running costs		**477,167**	**-**	**477,167**	376,547
Direct costs		**-**	**24,836**	**24,836**	-
Other		**12,713**	**-**	**12,713**	12,713
Total		**489,880**	**24,836**	**514,716**	389,260
NET INCOME/(EXPENDITURE)		**(3,968)**	**(24,836)**	**(28,804)**	(79,666)
RECONCILIATION OF FUNDS					
Total funds brought forward		**17,373**	**24,836**	**42,209**	121,875
TOTAL FUNDS CARRIED FORWARD		**13,405**	**-**	**13,405**	42,209

The notes on page 0 form part of these financial statements

INDIAN MUSLIM PATEL SOCIETY

STATEMENT OF FINANCIAL POSITION
31ST DECEMBER 2025

	Notes	Unrestricted fund £	Restricted fund £	31/12/25 Total funds £	31/12/24 Total funds £
FIXED ASSETS					
Tangible assets	6	**43,786**	**-**	**43,786**	56,499
CURRENT ASSETS					
Debtors	7	**68,415**	**-**	**68,415**	23,306
Cash at bank and in hand		**56,416**	**-**	**56,416**	59,669
		124,831	**-**	**124,831**	82,975
CREDITORS					
Amounts falling due within one year	8	**(155,212)**	**-**	**(155,212)**	(97,265)
NET CURRENT ASSETS		**(30,381)**	**-**	**(30,381)**	(14,290)
TOTAL ASSETS LESS CURRENT LIABILITIES		**13,405**	**-**	**13,405**	42,209
NET ASSETS		**13,405**	**-**	**13,405**	42,209
FUNDS	9				
Unrestricted funds				**13,405**	17,373
Restricted funds				**-**	24,836
TOTAL FUNDS				**13,405**	42,209

The financial statements were approved by the Board of Trustees and authorised for issue on 30th October 2026 and were signed on its behalf by:

Mr Y Gajra - Trustee

The notes on page 0 form part of these financial statements

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.

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.

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 2025 nor for the year ended 31st December 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

4. STAFF COSTS

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

	31/12/25	31/12/24
Staff	**69**	63

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	75,679	2,229	77,908
Charitable activities			
Mosque running costs	231,686	-	231,686
Total	307,365	2,229	309,594

EXPENDITURE ON

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Mosque running costs	376,547	-	376,547
Other	12,713	-	12,713
Total	389,260	-	389,260
NET INCOME/(EXPENDITURE)	(81,895)	2,229	(79,666)
RECONCILIATION OF FUNDS			
Total funds brought forward	99,268	22,607	121,875
TOTAL FUNDS CARRIED FORWARD	17,373	24,836	42,209

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1st January 2025 and 31st December 2025	**124,187**
DEPRECIATION	
At 1st January 2025	**67,688**
Charge for year	**12,713**
At 31st December 2025	**80,401**
NET BOOK VALUE	
At 31st December 2025	**43,786**
At 31st December 2024	56,499

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
Trade debtors	**68,415**	23,306

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/25	31/12/24
	£	£
Taxation and social security	**1,932**	989
Other creditors	**153,280**	96,276
	155,212	97,265

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	**17,373**	**(3,968)**	**13,405**
Restricted funds			
Restricted	**24,836**	**(24,836)**	**-**
TOTAL FUNDS	**42,209**	**(28,804)**	**13,405**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**485,912**	**(489,880)**	**(3,968)**
Restricted funds			
Restricted	**-**	**(24,836)**	**(24,836)**
TOTAL FUNDS	**485,912**	**(514,716)**	**(28,804)**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted fund	99,268	(81,895)	17,373
Restricted fund			
Restricted	22,607	2,229	24,836
TOTAL FUNDS	121,875	(79,666)	42,209

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	307,365	(389,260)	(81,895)
Restricted fund			
Restricted	2,229	-	2,229
TOTAL FUNDS	309,594	(389,260)	(79,666)

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted fund	99,268	(85,863)	13,405
Restricted fund			
Restricted	22,607	(22,607)	-
TOTAL FUNDS	121,875	(108,470)	13,405

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	793,277	(879,140)	(85,863)
Restricted fund			
Restricted	2,229	(24,836)	(22,607)
TOTAL FUNDS	795,506	(903,976)	(108,470)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

	31/12/25 £	31/12/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**126,599**	67,288
Gift aid	**29,367**	10,620
	155,966	77,908
Charitable activities		
Admissions	**294,946**	231,686
Other income		
Rent recharges	**35,000**	-
Total incoming resources	**485,912**	309,594
EXPENDITURE		
Charitable activities		
Wages	**302,069**	266,696
Social security	**5,522**	932
Pensions	**209**	36
Islamic teachings	**17,179**	20,208
Masjid Hall	**81,415**	55,688
Grants to institutions	**35,062**	-
	441,456	343,560
Other		
Depreciation of tangible fixed assets	**12,713**	12,713
Support costs		
Management		
Insurance	**6,209**	3,753
Telephone	**1,810**	1,572
Bank fees	**4,580**	4,395
Subscriptions	**1,393**	552
	13,992	10,272
Governance costs		
Sundries	**-**	3,036
Carried forward	**-**	3,036

	31/12/25 £	31/12/24 £
Governance costs		
Brought forward	**-**	3,036
Accountancy and legal fees	**46,555**	19,679
	46,555	22,715
Total resources expended	**514,716**	389,260
Net expenditure	**(28,804)**	(79,666)