

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

England & Wales · Charity number 1059104

Details

Other names	MASJID-E-FALAH, PRESTOM MUSLIM SOCIETY MASJID-E-FALAH
Status	Registered
Legal form	Other
Registered	1996-11-08
Register	View on the Charity Commission register

Contact

Address	135-139 Kent Street Preston PR1 1PE
Phone	01772887215
Email	falahmasjidpreston@gmail.com
Website	http://www.masjid-e-falah.com/

Activities

Objects: TO ADVANCE THE RELIGION OF ISLAM

Activities: To advance the religion of Islam.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£137,201	£113,025	-	-
2024-03-31	£164,583	£149,017	-	-
2023-03-31	£137,786	£102,991	-	-
2022-03-31	£103,160	£44,997	-	-
2021-03-31	£47,743	£54,742	-	-

Trustees

Name	Role	Appointed
Majid Abdulkader Patel		2024-06-30
Musa Mohamed Ibrahim		2024-06-30
Siraj Member		2024-06-30
Yusuf Hasan Mitha		2024-06-30

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

England & Wales - Charity number 1059104

Accounts

The Preston Muslim Society Masjid-E-Falah

**Trustees' Report and Accounts
For The Year Ended
31 March 2025**

STONEBRIDGE



Accountants & Business Advisors

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

CONTENTS

	Page
Charity information	1
Report of the trustees	2
Independent Examiner's Report	4
Statement of financial activitie	5
Balance sheet	6
Accounting policies	7
Notes to the accounts	9

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

CHARITY INFORMATION

Registered Charity Name.	The Preston Muslim Society Masjid-E-Falah
Registered Charity Number	1059104
Principal Address	135-139 Kent Street Preston Lancashire PR1 1PE
Trustees	M M Ibrahim (appointed 30 June 2024) S Member (appointed 30 June 2024) Y H Mitha (appointed 30 June 2024) M A Patel (appointed 30 June 2024) D A Munshi (resigned 30 June 2024) Z Patel (resigned 30 June 2024) Z I Patel(resigned 30 June 2024) M H Polli (resigned 30 June 2024)
Bankers	National Westminster Bank Plc 35 Fishergate Preston Lancashire PR1 2AD
Independent Examiner	Stonebridge Accountants 19a Chorley Old Road Bolton Lancashire BL1 3AD

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES

The trustees present their report with the financial statements of the charity for the year ended 31 March 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) published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the trust as set out in the governing document is to advance the religion of Islam.

Strategies

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

Public benefit & Community Activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below & within this report, provide benefit to all who wish to participate.

- - Seminars - organised periodically on various educational topics.
- - Courses - short courses are held to take an in depth look at topics covered in seminars.
- - Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- - Consultancy - offering advice to local schools and service providers.
- - Library - well stocked library for research and for community use.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.

Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil Marriage and Nikah: The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikah (Islamic marriage).

Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people within the charity's premises.

Evening classes: Classes are offered to children to learn about the basic fundamentals of Islam.

Islamic Awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Inter-faith Dialogue: The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES (continued)

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years. We also plan to look into further projects which will help us to fulfil our aims and objectives.

In the immediate future the charity aims to create further awareness of the educational centre, research more in depth the requirements of the public and provide services to aid a more prosperous and cohesive community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Preston Muslim Society Masjid-E-Falah is a registered UK Charity constituted on 12 April 1993 under charity number 1059104. It is an unincorporated charity. The governing document is a Trust Deed.

Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual 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 & 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 period.

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 2019 (FRS 102);
- 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;
- 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 proper 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 Charities (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.

Approved by order of the board of trustees on 1 June 2025 and signed on its behalf by:

M A Patel - Trustee

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

**Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD**

.....

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income from:						
Donations and legacies	1	78,094	-	-	78,094	110,814
Charitable Activities	2	52,181	-	-	52,181	46,749
Investment income	3	6,926	-	-	6,926	7,020
		<u>137,201</u>	<u>-</u>	<u>-</u>	<u>137,201</u>	<u>164,583</u>
Expenditure on:						
Charitable activities	4	113,025	-	-	113,025	149,017
Total expenditure		<u>113,025</u>	<u>-</u>	<u>-</u>	<u>113,025</u>	<u>149,017</u>
Net income/(expenditure)		24,176	-	-	24,176	15,566
Transfers between funds	11	-	-	-	-	-
Net movement in funds		24,176	-	-	24,176	15,566
Reconciliation of funds:						
Total funds b/fwd	13	203,811	496,150	-	699,961	684,395
Total funds c/fwd	11	<u>227,987</u>	<u>496,150</u>	<u>-</u>	<u>724,137</u>	<u>699,961</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2025 Total £	2024 Total £
Fixed assets						
Tangible assets	8	-	496,150	-	496,150	496,150
		-	496,150	-	496,150	496,150
Current assets						
Debtors	9	-	-	-	-	-
Cash at bank and in hand		228,014	-	-	228,014	204,556
		228,014	-	-	228,014	204,556
Liabilities – Creditors falling due within one year	10	(27)	-	-	(27)	(745)
Net current assets		227,987	-	-	227,987	203,811
Net assets		227,987	496,150	-	724,137	699,961
Represented by:						
Total Funds	11	227,987	496,150	-	724,137	699,961

The financial statements were approved by the Board of Trustees on 1 June 2025 and were signed on its behalf by:

M A Patel – Trustee

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 MARCH 2025

Basis of preparation

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) issued in October 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.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The Trustees must be mindful of possible financial pressures on the Charity a result of the Covid-19 crisis and have concluded that there is no significant going concern risk. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted General funds - unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds - unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds - to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

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

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), no amounts are included in the financial statements for services donated by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources. Detailed analyses of the expenditure, including irrecoverable VAT where applicable, are provided in the notes to the accounts.

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

ACCOUNTING POLICIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the SOFA.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are generally capitalised and included at cost including any incidental expenses of acquisition. This general policy is subject to the capital nature of project, smaller items may be capitalised if part of a bigger project and higher values may be expensed if part of a cyclical maintenance programme. Any development work to be capitalised will be depreciated on completion of the project.

Depreciation is provided on fixed assets to write off the cost over their estimated useful lives on a straight-line basis at the following principal rates per annum:

Freehold land & buildings	-	not provided for
Fixtures, fittings and equipment	-	20% straight line

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

The trustees do not believe that there are any estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Income from donations and legacies

	2025 £	2024 £
Donations	68,213	110,814
Gift aid claims	9,881	-
	<hr/>	<hr/>
Unrestricted	78,094	110,814
	<hr/> <hr/>	<hr/> <hr/>

2 Income from charitable activities

	2025 £	2024 £
Educational activities	52,181	46,749
	<hr/>	<hr/>
Unrestricted	52,181	46,749
	<hr/> <hr/>	<hr/> <hr/>

3 Investment income

	2025 £	2024 £
Interest received	-	-
Rental income	6,926	7,020
	<hr/>	<hr/>
Unrestricted	6,926	7,020
	<hr/> <hr/>	<hr/> <hr/>

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Analysis of expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Charitable donations	-	-
Wages and salaries - Educational	46,564	38,006
Other expenses - Educational	6,320	6,518
Support costs		
Governance costs (see note 5)	305	-
Wages and salaries	29,366	26,548
Rates and water	312	263
Insurance	1,970	1,867
Light and heat	12,167	18,565
Telephone	339	439
Printing, postage and stationery	950	980
Bank charges	127	133
Repairs and maintenance	10,773	8,180
General expenses	3,832	2,818
Building repairs & refurbishment	-	44,700
Depreciation of fixed assets	-	-
	113,025	149,017
	113,025	149,017
Unrestricted	113,025	149,017
Designated	-	-
	113,025	149,017

5 Governance costs

	2025	2024
	£	£
Professional fees & subscriptions	305	-
	305	-

6 Staff numbers

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

	2025	2024
	£	£
Imams	2	2
Educational Support	11	14
	11	16

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

7 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the current or prior year.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2024	496,150	18,972	515,122
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2025	496,150	18,972	515,122
Depreciation			
As at 1 April 2024	-	18,972	18,972
Charge for the year	-	-	-
Disposals	-	-	-
As at 31 March 2025	-	18,972	18,972
Net book value			
As at 31 March 2025	496,150	-	496,150
As at 31 March 2024	496,150	-	496,150

9 Debtors

	2025 £	2024 £
Other debtors	-	-
	-	-

10 Creditors

	2025 £	2024 £
Other creditors	27	745
	27	745

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11 Funds

Unrestricted General funds

Unrestricted general funds represent available funds to be used at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated funds

Unrestricted designated funds all relate to amounts invested in fixed assets for charitable use. Any assets capitalised during the year will have equal transfer from the general fund to the designated fund.

Restricted funds

There were no restricted funds during the current and prior year.

12 Related party transactions

There were no related party transactions during the current or prior year.

13 Comparable funds information

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£	£
Income from:					
Donations and legacies	110,814	-	-	110,814	96,127
Charitable Activities	46,749	-	-	46,749	34,804
Investment income	7,020	-	-	7,020	6,855
	<u>164,583</u>	<u>-</u>	<u>-</u>	<u>164,583</u>	<u>137,786</u>
Expenditure on:					
Charitable activities	149,017	-	-	149,017	102,991
Total expenditure	<u>149,017</u>	<u>-</u>	<u>-</u>	<u>149,017</u>	<u>102,991</u>
Net income/(expenditure)	15,566	-	-	15,566	34,795
Transfers between funds	-	-	-	-	-
Net movement in funds	15,566	-	-	15,566	34,795
Reconciliation of funds:					
Total funds b/fwd	188,245	496,150	-	684,395	649,600
Total funds c/fwd	<u>203,811</u>	<u>496,150</u>	<u>-</u>	<u>699,961</u>	<u>684,395</u>
Funds represented by:					
Tangible fixed assets	-	496,150	-	496,150	496,150
Current assets	204,556	-	-	204,556	191,603
Current liabilities	(745)	-	-	(745)	(3,358)
	<u>203,811</u>	<u>496,150</u>	<u>-</u>	<u>699,961</u>	<u>684,395</u>

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

England & Wales - Charity number 1059104

Accounts

The Preston Muslim Society Masjid-E-Falah

**Trustees' Report and Accounts
For The Year Ended
31 March 2024**

STONEBRIDGE



Accountants & Business Advisors

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

CONTENTS

	Page
Charity information	1
Report of the trustees	2
Independent Examiner's Report	4
Statement of financial activitie	5
Balance sheet	6
Accounting policies	7
Notes to the accounts	9

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

CHARITY INFORMATION

Registered Charity Name.	The Preston Muslim Society Masjid-E-Falah
Registered Charity Number	1059104
Principal Address	135-139 Kent Street Preston Lancashire PR1 1PE
Trustees	M M Ibrahim (appointed 30 June 2024) S Member (appointed 30 June 2024) Y H Mitha (appointed 30 June 2024) M A Patel (appointed 30 June 2024) D A Munshi (resigned 30 June 2024) Z Patel (resigned 30 June 2024) Z I Patel(resigned 30 June 2024) M H Polli (resigned 30 June 2024)
Bankers	National Westminster Bank Plc 35 Fishergate Preston Lancashire PR1 2AD
Independent Examiner	Stonebridge Accountants 19a Chorley Old Road Bolton Lancashire BL1 3AD

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES

The trustees present their report with the financial statements of the charity for the year ended 31 March 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) published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the trust as set out in the governing document is to advance the religion of Islam.

Strategies

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

Public benefit & Community Activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below & within this report, provide benefit to all who wish to participate.

- - Seminars - organised periodically on various educational topics.
- - Courses - short courses are held to take an in depth look at topics covered in seminars.
- - Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- - Consultancy - offering advice to local schools and service providers.
- - Library - well stocked library for research and for community use.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.

Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil Marriage and Nikah: The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikah (Islamic marriage).

Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people within the charity's premises.

Evening classes: Classes are offered to children to learn about the basic fundamentals of Islam.

Islamic Awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Inter-faith Dialogue: The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES (continued)

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years. We also plan to look into further projects which will help us to fulfil our aims and objectives.

In the immediate future the charity aims to create further awareness of the educational centre, research more in depth the requirements of the public and provide services to aid a more prosperous and cohesive community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Preston Muslim Society Masjid-E-Falah is a registered UK Charity constituted on 12 April 1993 under charity number 1059104. It is an unincorporated charity. The governing document is a Trust Deed.

Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual 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 & 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 period.

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 2019 (FRS 102);
- 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;
- 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 proper 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 Charities (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.

Approved by order of the board of trustees on 1 November 2024 and signed on its behalf by:

M A Patel - Trustee

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

**Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD**

.....

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income from:						
Donations and legacies	1	110,814	-	-	110,814	96,127
Charitable Activities	2	46,749	-	-	46,749	34,804
Investment income	3	7,020	-	-	7,020	6,855
		<u>164,583</u>	<u>-</u>	<u>-</u>	<u>164,583</u>	<u>137,786</u>
Expenditure on:						
Charitable activities	4	149,017	-	-	149,017	102,991
Total expenditure		<u>149,017</u>	<u>-</u>	<u>-</u>	<u>149,017</u>	<u>102,991</u>
Net income/(expenditure)		15,566	-	-	15,566	34,795
Transfers between funds	11	-	-	-	-	-
Net movement in funds		15,566	-	-	15,566	34,795
Reconciliation of funds:						
Total funds b/fwd	13	188,245	496,150	-	684,395	649,600
Total funds c/fwd	11	<u>203,811</u>	<u>496,150</u>	<u>-</u>	<u>699,961</u>	<u>684,395</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2024 Total £	2023 Total £
Fixed assets						
Tangible assets	8	-	496,150	-	496,150	496,150
		-	496,150	-	496,150	496,150
Current assets						
Debtors	9	-	-	-	-	-
Cash at bank and in hand		204,556	-	-	204,556	191,603
		204,556	-	-	204,556	191,603
Liabilities – Creditors falling due within one year	10	(745)	-	-	(745)	(3,358)
Net current assets		203,811	-	-	203,811	188,245
Net assets		203,811	496,150	-	699,961	684,395
Represented by:						
Total Funds	11	203,811	496,150	-	699,961	684,395

The financial statements were approved by the Board of Trustees on 1 November 2024 and were signed on its behalf by:

M A Patel – Trustee

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 MARCH 2024

Basis of preparation

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) issued in October 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.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The Trustees must be mindful of possible financial pressures on the Charity a result of the Covid-19 crisis and have concluded that there is no significant going concern risk. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted General funds - unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds - unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds - to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

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

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), no amounts are included in the financial statements for services donated by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources. Detailed analyses of the expenditure, including irrecoverable VAT where applicable, are provided in the notes to the accounts.

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

ACCOUNTING POLICIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the SOFA.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are generally capitalised and included at cost including any incidental expenses of acquisition. This general policy is subject to the capital nature of project, smaller items may be capitalised if part of a bigger project and higher values may be expensed if part of a cyclical maintenance programme. Any development work to be capitalised will be depreciated on completion of the project.

Depreciation is provided on fixed assets to write off the cost over their estimated useful lives on a straight-line basis at the following principal rates per annum:

Freehold land & buildings	-	not provided for
Fixtures, fittings and equipment	-	20% straight line

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

The trustees do not believe that there are any estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Income from donations and legacies

	2024 £	2023 £
Donations	110,814	92,371
Gift aid claims	<u> </u>	<u>3,756</u>
Unrestricted	<u>110,814</u>	<u>96,127</u>

2 Income from charitable activities

	2024 £	2023 £
Educational activities	<u>46,749</u>	<u>34,804</u>
Unrestricted	<u>46,749</u>	<u>34,804</u>

3 Investment income

	2024 £	2023 £
Interest received	-	24
Rental income	<u>7,020</u>	<u>6,831</u>
Unrestricted	<u>7,020</u>	<u>6,855</u>

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

4 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Charitable donations	-	24
Wages and salaries - Educational	38,006	18,040
Other expenses - Educational	6,518	2,286
Support costs		
Governance costs (see note 5)	-	-
Wages and salaries	26,548	29,087
Rates and water	263	242
Insurance	1,867	3,337
Light and heat	18,565	20,151
Telephone	439	398
Printing, postage and stationery	980	1,150
Bank charges	133	61
Repairs and maintenance	8,180	8,427
General expenses	2,818	1,920
Building repairs & refurbishment	44,700	17,868
Depreciation of fixed assets	-	-
	149,017	102,991
	149,017	102,991
Unrestricted	149,017	102,991
Designated	-	-
	149,017	102,991

5 Governance costs

	2024	2023
	£	£
Accountancy fees	-	-
Legal fees	-	-
	-	-

6 Staff numbers

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

	2024	2023
	£	£
Imams	2	2
Educational Support	14	7
	16	9

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

7 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the current or prior year.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2023	496,150	18,972	515,122
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2024	496,150	18,972	515,122
Depreciation			
As at 1 April 2023	-	18,972	18,972
Charge for the year	-	-	-
Disposals	-	-	-
As at 31 March 2024	-	18,972	18,972
Net book value			
As at 31 March 2024	496,150	-	496,150
As at 31 March 2023	496,150	-	496,150

9 Debtors

	2024 £	2023 £
Other debtors	-	-
	-	-

10 Creditors

	2024 £	2023 £
Other creditors	745	3,358
	745	3,358

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

11 Funds

Unrestricted General funds

Unrestricted general funds represent available funds to be used at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated funds

Unrestricted designated funds all relate to amounts invested in fixed assets for charitable use. Any assets capitalised during the year will have equal transfer from the general fund to the designated fund.

Restricted funds

There were no restricted funds during the current and prior year.

12 Related party transactions

There were no related party transactions during the current or prior year.

13 Comparable funds information

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£	£
Income from:					
Donations and legacies	96,127	-	-	96,127	96,308
Charitable Activities	34,804	-	-	34,804	-
Investment income	6,855	-	-	6,855	6,852
	<u>137,786</u>	<u>-</u>	<u>-</u>	<u>137,786</u>	<u>103,160</u>
Expenditure on:					
Charitable activities	102,991	-	-	102,991	44,997
Total expenditure	<u>102,991</u>	<u>-</u>	<u>-</u>	<u>102,991</u>	<u>44,997</u>
Net income/(expenditure)	34,795	-	-	34,795	58,163
Transfers between funds	-	-	-	-	-
Net movement in funds	34,795	-	-	34,795	58,163
Reconciliation of funds:					
Total funds b/fwd	153,450	499,945	-	649,600	591,437
Total funds c/fwd	<u>188,245</u>	<u>496,150</u>	<u>-</u>	<u>684,395</u>	<u>649,600</u>
Funds represented by:					
Tangible fixed assets	-	496,150	-	496,150	496,150
Current assets	191,603	-	-	191,603	153,450
Current liabilities	(3,358)	-	-	(3,358)	-
	<u>188,245</u>	<u>496,150</u>	<u>-</u>	<u>684,395</u>	<u>649,600</u>

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

England & Wales - Charity number 1059104

Accounts

Charity Number - 1059104

**The Preston Muslim Society
Masjid-E-Falah**

**Trustees' Report and Accounts
For The Year Ended
31 March 2023**

STONEBRIDGE

Accountants & Business Advisors

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH
CONTENTS**

	Page
Charity information	1
Report of the trustees	2
Independent Examiner's Report	4
Statement of financial activitie	5
Balance sheet	6
Accounting policies	7
Notes to the accounts	9

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH
CHARITY INFORMATION**

Registered Charity Name.	The Preston Muslim Society Masjid-E-Falah
Registered Charity Number	1059104
Principal Address	135-139 Kent Street Preston Lancashire PR1 1PE
Trustees	Z Patel M H Polli D A Munshi Z I Patel
Bankers	National Westminster Bank Plc 35 Fishergate Preston Lancashire PR1 2AD
Independent Examiner	Stonebridge Accountants 19a Chorley Old Road Bolton Lancashire BL1 3AD

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES

The trustees present their report with the financial statements of the charity for the year ended 31 March 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) published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the trust as set out in the governing document is to advance the religion of Islam.

Strategies

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

Public benefit & Community Activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below & within this report, provide benefit to all who wish to participate.

- - Seminars - organised periodically on various educational topics.
- - Courses - short courses are held to take an in depth look at topics covered in seminars.
- - Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- - Consultancy - offering advice to local schools and service providers.
- - Library - well stocked library for research and for community use.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.

Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil Marriage and Nikah: The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikah (Islamic marriage).

Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people within the charity's premises.

Evening classes: Classes are offered to children to learn about the basic fundamentals of Islam.

Islamic Awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Inter-faith Dialogue: The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES (continued)

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years. We also plan to look into further projects which will help us to fulfil our aims and objectives.

In the immediate future the charity aims to create further awareness of the educational centre, research more in depth the requirements of the public and provide services to aid a more prosperous and cohesive community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Preston Muslim Society Masjid-E-Falah is a registered UK Charity constituted on 12 April 1993 under charity number 1059104. It is an unincorporated charity. The governing document is a Trust Deed.

Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

COVID-19

The Trustees must be mindful of possible financial pressures on the Charity a result of the Covid-19 crisis and have concluded that there is no significant going concern risk.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual 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 & 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 period.

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 2019 (FRS 102);
- 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;
- 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 proper 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 Charities (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.

Approved by order of the board of trustees on 1 December 2023 and signed on its behalf by:

Z Patel - Trustee

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.



**Faruk Patel FFA FTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD**

1 December 2023

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income from:						
Donations and legacies	1	96,127	-	-	96,127	96,308
Charitable Activities	2	34,804	-	-	34,804	-
Investment income	3	6,855	-	-	6,855	6,852
		<u>137,786</u>	<u>-</u>	<u>-</u>	<u>137,786</u>	<u>103,160</u>
Expenditure on:						
Charitable activities	4	102,991	-	-	102,991	44,997
Total expenditure		<u>102,991</u>	<u>-</u>	<u>-</u>	<u>102,991</u>	<u>44,997</u>
Net income/(expenditure)		34,795	-	-	34,795	58,163
Transfers between funds	11	-	-	-	-	-
Net movement in funds		34,795	-	-	34,795	58,163
Reconciliation of funds:						
Total funds b/fwd	13	153,450	499,945	-	649,600	591,437
Total funds c/fwd	11	<u>188,245</u>	<u>496,150</u>	<u>-</u>	<u>684,395</u>	<u>649,600</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

BALANCE SHEET

AS AT 31 MARCH 2023

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2023 Total £	2022 Total £
Fixed assets						
Tangible assets	8	-	496,150	-	496,150	496,150
		-	496,150	-	496,150	496,150
Current assets						
Debtors	9	-	-	-	-	-
Cash at bank and in hand		191,603	-	-	191,603	153,450
		191,603	-	-	191,603	153,450
Liabilities – Creditors falling due within one year	10	(3,358)	-	-	(3,358)	-
Net current assets		188,245	-	-	188,245	153,450
Net assets		188,245	496,150	-	684,395	649,600
Represented by:						
Total Funds	11	188,245	496,150	-	684,395	649,600

The financial statements were approved by the Board of Trustees on 1 December 2023 and were signed on its behalf by:

Z Patel – Trustee

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 MARCH 2023

Basis of preparation

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) issued in October 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.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The Trustees must be mindful of possible financial pressures on the Charity a result of the Covid-19 crisis and have concluded that there is no significant going concern risk. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted General funds - unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds - unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds - to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

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

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), no amounts are included in the financial statements for services donated by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources. Detailed analyses of the expenditure, including irrecoverable VAT where applicable, are provided in the notes to the accounts.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

ACCOUNTING POLICIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the SOFA.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are generally capitalised and included at cost including any incidental expenses of acquisition. This general policy is subject to the capital nature of project, smaller items may be capitalised if part of a bigger project and higher values may be expensed if part of a cyclical maintenance programme. Any development work to be capitalised will be depreciated on completion of the project.

Depreciation is provided on fixed assets to write off the cost over their estimated useful lives on a straight-line basis at the following principal rates per annum:

Freehold land & buildings	-	not provided for
Fixtures, fittings and equipment	-	20% straight line

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

The trustees do not believe that there are any estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Income from donations and legacies

	2023	2022
	£	£
Donations	92,371	66,760
Gift aid claims	3,756	29,548
Unrestricted	<u>96,127</u>	<u>96,308</u>

2 Income from charitable activities

	2023	2022
	£	£
Educational activities	34,804	-
Unrestricted	<u>34,804</u>	<u>-</u>

3 Investment income

	2023	2022
	£	£
Interest received	24	-
Rental income	6,831	6,852
Unrestricted	<u>6,855</u>	<u>6,852</u>

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

4 Analysis of expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Charitable donations	24	530
Wages and salaries - Educational	18,040	-
Other expenses - Educational	2,286	-
Support costs		
Governance costs (see note 5)	-	440
Wages and salaries	29,087	21,215
Rates and water	242	237
Insurance	3,337	2,940
Light and heat	20,151	8,631
Telephone	398	655
Printing, postage and stationery	1,150	209
Bank charges	61	25
Repairs and maintenance	8,427	5,600
General expenses	1,920	720
Roof repairs	17,868	-
Depreciation of fixed assets	-	3,795
	<u>102,991</u>	<u>44,997</u>
Unrestricted	102,991	41,202
Designated	-	3,795
	<u>102,991</u>	<u>44,997</u>

5 Governance costs

	2023	2022
	£	£
Accountancy fees	-	440
Legal fees	-	-
	<u>-</u>	<u>440</u>

6 Staff numbers

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

	2023	2022
	£	£
Imams	2	2
Educational Support	7	-
	<u>9</u>	<u>2</u>

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

7 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the current or prior year.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

8	Tangible fixed assets	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
	Cost			
	As at 1 April 2022	496,150	18,972	515,122
	Additions	-	-	-
	Disposals	-	-	-
	As at 31 March 2023	<u>496,150</u>	<u>18,972</u>	<u>515,122</u>
	Depreciation			
	As at 1 April 2022	-	18,972	18,972
	Charge for the year	-	-	-
	Disposals	-	-	-
	As at 31 March 2023	<u>-</u>	<u>18,972</u>	<u>18,972</u>
	Net book value			
	As at 31 March 2023	<u>496,150</u>	<u>-</u>	<u>496,150</u>
	As at 31 March 2022	<u>496,150</u>	<u>-</u>	<u>496,150</u>
9	Debtors		2023 £	2022 £
	Other debtors		<u>-</u>	<u>-</u>
			<u>-</u>	<u>-</u>
10	Creditors		2023 £	2022 £
	Other creditors		<u>3,358</u>	<u>-</u>
			<u>3,358</u>	<u>-</u>

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Funds

Unrestricted General funds

Unrestricted general funds represent available funds to be used at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated funds

Unrestricted designated funds all relate to amounts invested in fixed assets for charitable use. Any assets capitalised during the year will have equal transfer from the general fund to the designated fund.

Restricted funds

There were no restricted funds during the current and prior year.

12 Related party transactions

There were no related party transactions during the current or prior year.

13 Comparable funds information

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£	£
Income from:					
Donations and legacies	96,308	-	-	96,308	40,543
Investment income	6,852	-	-	6,852	7,200
	<u>103,160</u>	<u>-</u>	<u>-</u>	<u>103,160</u>	<u>47,743</u>
Expenditure on:					
Charitable activities	41,202	3,795	-	44,997	54,742
Total expenditure	<u>41,202</u>	<u>3,795</u>	<u>-</u>	<u>44,997</u>	<u>54,742</u>
Net income/(expenditure)	61,958	(3,795)	-	58,163	(6,999)
Transfers between funds	-	-	-	-	-
Net movement in funds	61,958	(3,795)	-	58,163	(6,999)
Reconciliation of funds:					
Total funds b/fwd	91,492	499,945	-	591,437	598,436
Total funds c/fwd	<u>153,450</u>	<u>496,150</u>	<u>-</u>	<u>649,600</u>	<u>591,437</u>
Funds represented by:					
Tangible fixed assets	-	496,150	-	496,150	499,945
Current assets	153,450	-	-	153,450	91,492
Current liabilities	-	-	-	-	-
	<u>153,450</u>	<u>496,150</u>	<u>-</u>	<u>649,600</u>	<u>591,437</u>

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

England & Wales - Charity number 1059104

Accounts

The Preston Muslim Society Masjid-E-Falah

**Trustees' Report and Accounts
For The Year Ended
31 March 2022**

STONEBRIDGE

Accountants & Business Advisors

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

CONTENTS

	Page
Charity information	1
Report of the trustees	2
Independent Examiner's Report	4
Statement of financial activitie	5
Balance sheet	6
Accounting policies	7
Notes to the accounts	10

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

CHARITY INFORMATION

Registered Charity Name.	The Preston Muslim Society Masjid-E-Falah
Registered Charity Number	1059104
Principal Address	135-139 Kent Street Preston Lancashire PR1 1PE
Trustees	Z Patel M H Polli D A Munshi Z I Patel
Bankers	National Westminster Bank Plc 35 Fishergate Preston Lancashire PR1 2AD
Independent Examiner	Stonebridge Accountants 19a Chorley Old Road Bolton Lancashire BL1 3AD

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES

The trustees present their report with the financial statements of the charity for the year ended 31 March 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) published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the trust as set out in the governing document is to advance the religion of Islam.

Strategies

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

Public benefit & Community Activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below & within this report, provide benefit to all who wish to participate.

- - Seminars - organised periodically on various educational topics.
- - Courses - short courses are held to take an in depth look at topics covered in seminars.
- - Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- - Consultancy - offering advice to local schools and service providers.
- - Library - well stocked library for research and for community use.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.

Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil Marriage and Nikah: The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikah (Islamic marriage).

Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people within the charity's premises.

Evening classes: Classes are offered to children to learn about the basic fundamentals of Islam.

Islamic Awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Inter-faith Dialogue: The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES (continued)

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years. We also plan to look into further projects which will help us to fulfil our aims and objectives.

In the immediate future the charity aims to create further awareness of the educational centre, research more in depth the requirements of the public and provide services to aid a more prosperous and cohesive community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Preston Muslim Society Masjid-E-Falah is a registered UK Charity constituted on 12 April 1993 under charity number 1059104. It is an unincorporated charity. The governing document is a Trust Deed.

Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

COVID-19

The Trustees must be mindful of possible financial pressures on the Charity a result of the Covid-19 crisis and have concluded that there is no significant going concern risk.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual 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 & 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 period.

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 2019 (FRS 102);
- 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;
- 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 proper 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 Charities (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.

Approved by order of the board of trustees on 14 June 2022 and signed on its behalf by:

Z Patel - Trustee

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages five to thirteen.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

**Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD**

14 June 2022

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Not e	Unrestrict ed General Funds £	Unrestrict ed Designate d Funds £	Restrict ed Funds £	2022 Total £	2021 Total £
Income from:						
Donations and legacies	1	96,308	-	-	96,308	40,543
Investment income	2	6,852	-	-	6,852	7,200
		103,160	-	-	103,160	47,743
Expenditure on:						
Charitable activities	3	41,202	3,795	-	44,997	54,742
Total expenditure		41,202	3,795	-	44,997	54,742
Net income/ (expenditure)		61,958	(3,795)	-	58,163	(6,999)
Transfers between funds	11	-	-	-	-	-
Net movement in funds		61,958	(3,795)	-	58,163	(6,999)
Reconciliation of funds:						
Total funds b/fwd	12	91,492	499,945	-	591,437	598,436
Total funds c/fwd	11	153,450	496,150	-	649,600	591,437

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

BALANCE SHEET

AS AT 31 MARCH 2022

	Not e	Unrestrict ed General Funds £	Unrestrict ed Designate d Funds £	Restrict ed Funds £	2022 Total £	2021 Total £
Fixed assets						
Tangible assets	8	-	496,150	-	496,150	499,945
		-	496,150	-	496,150	499,945
Current assets						
Debtors	9	-	-	-	-	-
Cash at bank and in hand		153,450	-	-	153,450	91,492
		153,450	-	-	153,450	91,492
Liabilities - Creditors falling due within one year	10	-	-	-	-	-
Net current assets		153,450	-	-	153,450	91,492
Net assets		153,450	496,150	-	649,600	591,437
Represented by:						
Total Funds	11	153,450	496,150	-	649,600	591,437

The financial statements were approved by the Board of Trustees on 14 June 2022 and were signed on its behalf by:

M H Polli - Trustee

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH
ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH 2022**

Basis of preparation

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) issued in October 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.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The Trustees must be mindful of possible financial pressures on the Charity a result of the Covid-19 crisis and have concluded that there is no significant going concern risk. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted General funds - unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds - unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds - to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

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

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), no amounts are included in the financial statements for services donated by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to

obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

ACCOUNTING POLICIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources. Detailed analyses of the expenditure, including irrecoverable VAT where applicable, are provided in the notes to the accounts.

Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the SOFA.

Taxation

The charity is exempt from tax on its charitable activities

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are generally capitalised and included at cost including any incidental expenses of acquisition. This general policy is subject to the capital nature of project, smaller items may be capitalised if part of a bigger project and higher values may be expensed if part of a cyclical maintenance programme. Any development work to be capitalised will be depreciated on completion of the project.

Depreciation is provided on fixed assets to write off the cost over their estimated useful lives on a straight-line basis at the following principal rates per annum:

Freehold land & buildings	-	not provided for
Fixtures, fittings and equipment	-	20% straight line

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

**ACCOUNTING POLICIES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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.

The trustees do not believe that there are any estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1	Income from donations and legacies		
		2022	2021
		£	£
	Donations	66,760	40,543
	Gift aid claims	29,548	-
		<hr/>	<hr/>
	Unrestricted	96,308	40,543
		<hr/>	<hr/>
2	Investment income		
		2022	2021
		£	£
	Rental income	6,852	7,200
		<hr/>	<hr/>
	Unrestricted	6,852	7,200
		<hr/>	<hr/>
3	Analysis of expenditure on charitable activities		
		2022	2021
		£	£
	Direct costs		
	Charitable donations	530	-
	Support costs		
	Governance costs (see note 4)	440	-
	Wages and salaries	21,215	21,645
	Rates and water	237	105
	Insurance	2,940	4,167
	Light and heat	8,631	13,112
	Telephone	655	474
	Printing, postage and stationery	209	83
	Bank charges	25	25
	Repairs and maintenance	5,600	1,204
	General expenses	720	521
	Covid related expenses	-	4,400
	Depreciation of fixed assets	3,795	9,006
		<hr/>	<hr/>
	Unrestricted	41,202	45,736
	Designated	3,795	9,006
		<hr/>	<hr/>
		44,997	54,742
		<hr/>	<hr/>
4	Governance costs		
		2022	2021
		£	£
	Accountancy fees	440	-
	Trustees support costs	-	-
	Legal fees	-	-
		<hr/>	<hr/>
		440	-
		<hr/>	<hr/>

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

5 Staff numbers

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

	2022 No.	2021 No.
Imams	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the current or prior year.

7 Related party transactions

There were no related party transactions during the current or prior year.

8 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings and equipmen t	Total
	£	£	£
Cost			
As at 1 April 2021	496,150	21,172	517,322
Additions	-	-	-
Disposals	-	(2,200)	(2,200)
As at 31 March 2022	496,150	18,972	515,122
Depreciation			
As at 1 April 2021	-	17,377	17,377
Charge for the year	-	3,795	3,795
Disposals	-	(2,200)	(2,200)
As at 31 March 2022	-	18,972	18,972
Net book value			
As at 31 March 2022	496,150	-	496,150
As at 31 March 2021	496,150	3,795	499,945

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

9 Debtors

	2022	2021
	£	£
Prepaid expenses	-	-
	-----	-----
	-	-
	=====	=====

10 Creditors

	2022	2021
	£	£
Accrued expenses	-	-
	-----	-----
	-	-
	=====	=====

11 Funds

Unrestricted General funds

Unrestricted general funds represent available funds to be used at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated funds

Unrestricted designated funds all relate to amounts invested in fixed assets for charitable use. Any assets capitalised during the year will have equal transfer from the general fund to the designated fund.

Restricted funds

There were no restricted funds during the current and prior year.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

12 Comparable funds information

	Unrestrict ed General Funds £	Unrestrict ed Designate d Funds £	Restrict ed Funds £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	40,543	-	-	40,543	89,451
Investment income	7,200	-	-	7,200	7,610
	<u>47,743</u>	<u>-</u>	<u>-</u>	<u>47,743</u>	<u>97,061</u>
Expenditure on:					
Charitable activities	45,736	9,006	-	54,742	52,695
Total expenditure	<u>45,736</u>	<u>9,006</u>	<u>-</u>	<u>54,742</u>	<u>52,695</u>
Net income/ (expenditure)	2,007	(9,006)	-	(6,999)	44,366
Transfers between funds	(16,238)	16,238	-	-	-
Net movement in funds	<u>(14,231)</u>	<u>7,232</u>	<u>-</u>	<u>(6,999)</u>	<u>44,366</u>
Reconciliation of funds:					
Total funds b/fwd	105,723	492,713	-	598,436	554,070
Total funds c/fwd	<u>91,492</u>	<u>499,945</u>	<u>-</u>	<u>591,437</u>	<u>598,436</u>
Funds represented by:					
Tangible fixed assets	-	499,945	-	499,945	492,713
Current assets	91,492	-	-	91,492	105,723
Current liabilities	-	-	-	-	-
	<u>91,492</u>	<u>499,945</u>	<u>-</u>	<u>591,437</u>	<u>598,436</u>

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

England & Wales - Charity number 1059104

Accounts

The Preston Muslim Society Masjid-E-Falah

**Trustees' Report and Accounts
For The Year Ended
31 March 2021**

STONEBRIDGE



Accountants & Business Advisors

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

CONTENTS

	Page
Charity information	1
Report of the trustees	2
Independent Examiner's Report	4
Statement of financial activitie	5
Balance sheet	6
Accounting policies	7
Notes to the accounts	10

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

CHARITY INFORMATION

Registered Charity Name.	The Preston Muslim Society Masjid-E-Falah
Registered Charity Number	1059104
Principal Address	135-139 Kent Street Preston Lancashire PR1 1PE
Trustees	Z Patel M H Polli D A Munshi Z I Patel
Bankers	National Westminster Bank Plc 35 Fishergate Preston Lancashire PR1 2AD
Independent Examiner	Stonebridge Accountants 19a Chorley Old Road Bolton Lancashire BL1 3AD

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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) published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the trust as set out in the governing document is to advance the religion of Islam.

Strategies

We want to make our Mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

Public benefit & Community Activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below & within this report, provide benefit to all who wish to participate.

- - Seminars - organised periodically on various educational topics.
- - Courses - short courses are held to take an in depth look at topics covered in seminars.
- - Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- - Consultancy - offering advice to local schools and service providers.
- - Library - well stocked library for research and for community use.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 20 people who regularly attend daily prayers and over 200 who regularly Friday prayer.

Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil Marriage and Nikah: The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikah (Islamic marriage).

Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people within the charity's premises.

Evening classes: Classes are offered to children to learn about the basic fundamentals of Islam.

Islamic Awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Inter-faith Dialogue: The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

REPORT OF THE TRUSTEES (continued)

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

FUTURE PLANS

The charity plans continuing the activities outlined above in the forthcoming years. We also plan to look into further projects which will help us to fulfil our aims and objectives.

In the immediate future the charity aims to create further awareness of the educational centre, research more in depth the requirements of the public and provide services to aid a more prosperous and cohesive community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Preston Muslim Society Masjid-E-Falah is a registered UK Charity constituted on 12 April 1993 under charity number 1059104. It is an unincorporated charity. The governing document is a Trust Deed.

Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

COVID-19

The Trustees must be mindful of possible financial pressures on the Charity a result of the Covid-19 crisis and have concluded that there is no significant going concern risk.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual 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 & 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 period.

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 2019 (FRS 102);
- 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;
- 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 proper 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 Charities (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.

Approved by order of the board of trustees on 17 May 2021 and signed on its behalf by:

Z Patel - Trustee

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages five to thirteen.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

**Stonebridge Accountants
19a Chorley Old Road
Bolton
Lancashire
BL1 3AD**

17 May 2021

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income from:						
Donations and legacies	1	40,543	-	-	40,543	89,451
Investment income	2	7,200	-	-	7,200	7,610
		<u>47,743</u>	<u>-</u>	<u>-</u>	<u>47,743</u>	<u>97,061</u>
Expenditure on:						
Charitable activities	3	45,736	9,006	-	54,742	52,695
Total expenditure		<u>45,736</u>	<u>9,006</u>	<u>-</u>	<u>54,742</u>	<u>52,695</u>
Net income/(expenditure)		2,007	(9,006)	-	(6,999)	44,366
Transfers between funds	11	(16,238)	16,238	-	-	-
Net movement in funds		<u>(14,231)</u>	<u>7,232</u>	<u>-</u>	<u>(6,999)</u>	<u>44,366</u>
Reconciliation of funds:						
Total funds b/fwd	12	105,723	492,713	-	598,436	554,070
Total funds c/fwd	11	<u>91,492</u>	<u>499,945</u>	<u>-</u>	<u>591,437</u>	<u>598,436</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2021 Total £	2020 Total £
Fixed assets						
Tangible assets	8	-	499,945	-	499,945	492,713
		-	499,945	-	499,945	492,713
Current assets						
Debtors	9	-	-	-	-	7,814
Cash at bank and in hand		91,492	-	-	91,492	97,909
		91,492	-	-	91,492	105,723
Liabilities – Creditors falling due within one year	10	-	-	-	-	-
Net current assets		91,492	-	-	91,492	105,723
Net assets		91,492	499,945	-	591,437	598,436
Represented by:						
Total Funds	11	91,492	499,945	-	591,437	598,436

The financial statements were approved by the Board of Trustees on 17 May 2021 and were signed on its behalf by:

M H Polli – Trustee

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH
ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH 2021**

Basis of preparation

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) issued in October 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.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The Trustees must be mindful of possible financial pressures on the Charity a result of the Covid-19 crisis and have concluded that there is no significant going concern risk. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted General funds - unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds - unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds - to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

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

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), no amounts are included in the financial statements for services donated by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

THE PRESTON MUSLIM SOCIETY MASJID-E-FALAH

ACCOUNTING POLICIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources. Detailed analyses of the expenditure, including irrecoverable VAT where applicable, are provided in the notes to the accounts.

Pension costs

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the SOFA.

Taxation

The charity is exempt from tax on its charitable activities

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are generally capitalised and included at cost including any incidental expenses of acquisition. This general policy is subject to the capital nature of project, smaller items may be capitalised if part of a bigger project and higher values may be expensed if part of a cyclical maintenance programme. Any development work to be capitalised will be depreciated on completion of the project.

Depreciation is provided on fixed assets to write off the cost over their estimated useful lives on a straight-line basis at the following principal rates per annum:

Freehold land & buildings	-	not provided for
Fixtures, fittings and equipment	-	20% straight line (previously 15% on reducing balance)

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**

ACCOUNTING POLICIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

The trustees do not believe that there are any estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Income from donations and legacies

	2021 £	2020 £
Donations and membership income	40,543	89,451
Gift aid claims	-	-
	<u>40,543</u>	<u>89,451</u>
Unrestricted	<u>40,543</u>	<u>89,451</u>

2 Investment income

	2021 £	2020 £
Rental income	7,200	7,610
Unrestricted	<u>7,200</u>	<u>7,610</u>

3 Analysis of expenditure on charitable activities

	2021 £	2020 £
Direct costs		
Charitable donations	-	-
Support costs		
Governance costs (see note 4)	-	(294)
Wages and salaries	21,645	23,375
Rates and water	105	152
Insurance	4,167	2,657
Light and heat	13,112	10,335
Telephone	474	600
Postage and stationery	83	600
Bank charges	25	25
Repairs and maintenance	1,204	8,914
General expenses	521	3,082
Covid related expenses	4,400	-
Depreciation of fixed assets	9,006	3,249
	<u>54,742</u>	<u>52,695</u>
Unrestricted	45,736	49,446
Designated	<u>9,006</u>	<u>3,249</u>
	<u>54,742</u>	<u>52,695</u>

4 Governance costs

	2021 £	2020 £
Accountancy fees	-	(294)
Trustees support costs	-	-
Legal fees	-	-
	<u>-</u>	<u>(294)</u>

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

5 Staff numbers

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

	2021 No.	2020 No.
Imams	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the current or prior year.

7 Related party transactions

There were no related party transactions during the current or prior year.

8 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2020	474,302	90,576	564,878
Reclassification	5,610	(5,610)	-
Additions	16,238	-	16,238
Disposals	-	(63,794)	(63,794)
As at 31 March 2021	<u>496,150</u>	<u>21,172</u>	<u>517,322</u>
Depreciation			
As at 1 April 2020	-	72,165	72,165
Charge for the year	-	9,006	9,006
Disposals	-	(63,794)	(63,794)
As at 31 March 2021	<u>-</u>	<u>17,377</u>	<u>17,377</u>
Net book value			
As at 31 March 2021	<u>496,150</u>	<u>3,795</u>	<u>499,945</u>
As at 31 March 2020	<u>474,302</u>	<u>18,411</u>	<u>492,713</u>

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

9 Debtors

	2021 £	2020 £
Accrued gift aid income	-	6,355
Prepaid expenses	-	1,459
	<u>-</u>	<u>7,814</u>
	<u>-</u>	<u>7,814</u>

10 Creditors

	2021 £	2020 £
Accrued expenses	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

11 Funds

Unrestricted General funds

Unrestricted general funds represent available funds to be used at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated funds

Unrestricted designated funds all relate to amounts invested in fixed assets for charitable use. Any assets capitalised during the year will have equal transfer from the general fund to the designated fund.

Restricted funds

There were no restricted funds during the current and prior year.

**THE PRESTON MUSLIM SOCIETY
MASJID-E-FALAH**
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

12 Comparable funds information

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£	£
Income from:					
Donations and legacies	89,451	-	-	89,451	57,203
Investment income	7,610	-	-	7,610	7,631
	<u>97,061</u>	<u>-</u>	<u>-</u>	<u>97,061</u>	<u>64,834</u>
Expenditure on:					
Charitable activities	49,446	3,249	-	52,695	53,574
Total expenditure	<u>49,446</u>	<u>3,249</u>	<u>-</u>	<u>52,695</u>	<u>53,574</u>
Net income/(expenditure)	47,615	(3,249)	-	44,366	11,260
Transfers between funds	-	-	-	-	-
Net movement in funds	47,615	(3,249)	-	44,366	11,260
Reconciliation of funds:					
Total funds b/fwd	58,108	495,962	-	554,070	542,810
Total funds c/fwd	<u>105,723</u>	<u>492,713</u>	<u>-</u>	<u>598,436</u>	<u>554,070</u>
Funds represented by:					
Tangible fixed assets	-	492,713	-	492,713	495,962
Current assets	105,723	-	-	105,723	59,416
Current liabilities	-	-	-	-	(1,308)
	<u>105,723</u>	<u>492,713</u>	<u>-</u>	<u>598,436</u>	<u>554,070</u>