

MAAHADUS SHUHADA TRUST

England & Wales · Charity number 1091265

Details

Status Registered

Legal form Other

Registered 2002-03-21

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

Contact

Address Maahadus Shuhada
214 Deepdale Road
Preston
PR1 6QB

Phone 01772460477

Activities

Objects: 1) THE ADVANCEMENT OF RELIGION AND EDUCATION IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF SUNNI ISLAM WHICH IS IN ACCORDANCE WITH THE JURISTIC INTERPRETATION OF THE GRAND MUFTI OF DAROOL-ULOOM AL-ARABIYYA AL-ISLAMIYYAH, HOLCOMBE HALL, HOLCOMBE, BURY, LANCASHIRE.2) TO FURTHER ISLAMIC EDUCATION INCLUDING THE TEACHING OF THE ARABIC LANGUAGE.3) TO HELP EDUCATE YOUNG MUSLIMS SO AS TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY.4) TO ASSIST IN THE PROVISION OF ANY CHARITABLE SERVICES.

Activities: Maahadus Shuhada Trust is a worship place. It aims to foster an awareness within the community about their surroundings and society in an environment that is both conducive to their learning and moral welfare. The institute aims to install within its community with a sense of citizenship and prosperity for human welfare, value, plurality and multiculturalism within society.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£22,220	£64,092	-	-
2023-12-31	£42,984	£54,894	-	-
2022-12-31	£69,592	£46,317	-	-
2021-12-31	£128,464	£38,657	-	-
2020-12-31	£239,839	£48,685	-	-

Trustees

Name	Role	Appointed
EBRAHIM DESAI		2017-12-20
FAISAL MAHMOOD TIMOL		2015-06-30
HIFZURREHMAN HASSAN		
MOHAMED SHOEB AIYUB NAKHUDA		
MOHMED JUNED DESAI		2020-12-19
SHOEB DESAI		2002-03-21
ZAKARIA ISSACK DESAI		2015-06-30

MAAHADUS SHUHADA TRUST

England & Wales - Charity number 1091265

Accounts

Maahadus Shuhada Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2023

Maahadus Shuhada Trust
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Maahadus Shuhada Trust
Report of the Trustees
For the year ended 31 December 2023

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

OBJECTIVES AND ACTIVITIES

Location:

The charity is based in the beautiful vibrant city of Preston, Lancashire. This property itself is close to the Preston North End Football ground, Moor Park, University Of Central Lancashire and Deepdale Retail Park.

The building is used for five times daily prayers, Friday prayers, Eid prayers and for other religious activities such as marriage ceremonies and Quranic recitals. The building caters for muslims from the Deepdale area of Preston, however, many muslims from around Preston come to use the facilities. Many visitors and guests from other parts of the UK also use the prayer facilities for their five times daily prayers when visiting Preston. The building caters for muslim worshippers from different backgrounds, ethnicities and it holds lectures for men and women alike.

The institution has strong links with many local primary schools and high schools, and works very well with other organisations at community level.

Objectives and aims:

The main objective being is to promote good moral standards and spiritual guidance, within the community and to create harmony within a multi-cultural society. The day to day operations of the charity is managed by the trustees as set out in the Trust Deed.

Our aim is to provide a prayer facility where fellow Muslims can worship peacefully. This would be for all the inhabitants of Preston and the surrounding areas. Our long-term ambition is to help build community relations and also to help make the area peaceful, vibrant and harmonious.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities:

Mahadus Shuhada was established with principal objectives to create harmony within the community and carries out a range of activities for the benefit of worshippers within the community. The activities undertaken at the charity are mainly prayers, spiritual lectures, youth projects, community cohesion work etc. Fund raising also takes place for various local, national and world charities.

The trustees would like to thank everyone for all that they have done over the last year during the continued Covid crisis and recognise just how strenuous and demanding it has been. The commitment, determination and agility that everyone has shown during the last exhausting year has been nothing short of astonishing.

It has been really heart-warming to see how much everyone has worked together as a community and how we have genuinely embedded the values of inclusivity, openness, fairness, respect and caring that are the pillars of our faith.

FINANCIAL REVIEW

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approx 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at above this level throughout the year.

Principal funding sources:

The principal funding source remains donations from the community. This financial year's donations have decreased substantially compared to previous years as people during covid stayed in (no holidays etc) and were generous with their donations. All expenses remain pretty consistent to previous years besides rates which went down considerably as wash room facilities were closed during covid. The institution continues to have a sound financial platform for future progress and development.

Future developments:

The mosque has inadequate spacing for youth and adult activities, therefore the future plan is to extend the building to accommodate further activities for the youth and adults.

Maahadus Shuhada Trust
Report of the Trustees Continued
For the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is an unincorporated trust, constituted under a trust deed dated 23rd May 2001 as amended by supplemental deed dated 24th January 2002 and is a registered charity, number 1091265

The trust was established to promote the advancement of education/learning and the advancement of Islamic faith particularly by establishing and operating an institution.

Recruitment and appointment of trustees

The trustees are appointed by the board of trustees. The trust deed provides for six trustees. The principal for the time being of the institution if not otherwise a trustee shall be additional trustee ex-officio. The appointment of trustees is vested in the continuing trustees (excluding any retiring Trustees). The appointment of imam's and any other persons required for the running of the charity is in the hands of the trustees.

Induction and training of new trustees:

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

Organisational structure:

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the Institution and may at any time vary such rules and regulations. At trustees' meetings each term the trustees agree the area of activity for the trust, policies and performance.

Risk management:

The trustees continue to monitor and review risks which the charity is exposed to and where necessary control and implement systems and procedures to manage those risks.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Maahadus Shuhada Trust
Charity registration number	1091265
Principal address	214 Deepdale Road Preston Lancashire PR1 6QB

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Faisal Mahmood Timol
Mr Hifzurrehman Hassan
Mr Mohamed Shoeb Aiyub Nakhuda
Mr Shoeb Desai
Mr Zakaria Issack Desai
Mr Ebrahim Desai
Mr Mohmed Juned Desai

Independent examiners

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

Maahadus Shuhada Trust
Report of the Trustees Continued
For the year ended 31 December 2023

Bankers

National Westminster Bank Plc
Ramsbottom Branch
15 Bridge Street
Ramsbottom
Bury Lancashire
BL0 9WN

Approved by the Board of Trustees and signed on its behalf by

..... 22 January 2025
Mr Zakaria Issack Desai

Maahadus Shuhada Trust
Independent Examiners Report to the Trustees
For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Adam & Co Accountants Limited

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

22 January 2025

Maahadus Shuhada Trust
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	41,894	63,605
Charitable activities	3	1,090	5,987
Total		42,984	69,592
Expenditure on:			
Raising funds	4	(54,894)	(46,317)
Total		(54,894)	(46,317)
Net income/expenditure		(11,910)	23,275
Reconciliation of funds			
Total funds brought forward		1,183,359	1,160,086
Total funds carried forward		1,171,449	1,183,361

Maahadus Shuhada Trust
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	1,173,539	1,172,242
		1,173,539	1,172,242
Current assets			
Debtors	9	-	83
Cash at bank and in hand		120,018	235,498
		120,018	235,581
Creditors: amounts falling due within one year	10	(7,006)	(4,985)
Net current assets		113,012	230,596
Total assets less current liabilities		1,286,551	1,402,838
Creditors: amounts falling due after more than one year	11	(115,100)	(219,480)
Net assets		1,171,451	1,183,358
The funds of the charity			
Unrestricted income funds	12	1,171,449	1,183,361
Total funds		1,171,449	1,183,361

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mr Faisal Mahmood Timol
Trustee
22 January 2025

Maahadus Shuhada Trust
Notes to the Financial Statements
For the year ended 31 December 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Maahadus Shuhada Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	20% Straight line
Fixtures and fittings	20% Straight line

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	41,894	63,605
	<u>41,894</u>	<u>63,605</u>

3. Income from charitable activities

	2023	2022
	£	£
Unrestricted funds		
<i>Rent</i>		
Other Income	1,090	5,987

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2023

4. Expenditure on generating donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Support costs	54,894	46,317
	54,894	46,317

5. Analysis of support costs

	2023	2022
	£	£
Voluntary Income		
Wages	22,600	22,932
Rates and Water	1,013	1,471
Insurance	83	635
Light and Heat	22,965	15,488
Books & School Trips	4,044	126
Post and Stationery	1,347	-
Depreciation	77	3,659
Telephone	2,353	1,286
Sundry Expenses	352	500
Governance costs	60	220
	54,894	46,317

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6. Staff costs

Total staff costs for the year ended 31 December 2023 were:

	2023	2022
	£	£
Salaries and wages	22,600	22,932
	22,600	22,932

	2023	2022
Admin Staff	0	0
	0	0

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2023

7. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

8. Tangible fixed assets

Cost or valuation	Land and buildings	Plant and machinery	Fixtures and fittings	Total
	£	£	£	£
At 01 January 2023	1,172,242	-	26,507	1,198,749
Additions	-	1,374	-	1,374
Disposals	-	-	(26,507)	(26,507)
At 31 December 2023	1,172,242	1,374	-	1,173,616
Depreciation				
At 01 January 2023	-	-	26,507	26,507
Disposals	-	-	(26,507)	(26,507)
Charge for year	-	77	-	77
At 31 December 2023	-	77	-	77
Net book values				
At 31 December 2023	1,172,242	1,297	-	1,173,539
At 31 December 2022	1,172,242	-	-	1,172,242

9. Debtors

	2023	2022
	£	£
Amounts due within one year:		
Prepayments and accrued income	-	83
	-	83

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	(2)	-
Other creditors	78	66
Accruals and deferred income	6,930	4,919
	7,006	4,985

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2023

11. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Other creditors	115,100	219,480
	115,100	219,480

12. Movement in funds

Unrestricted Funds

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
<i>General</i>				
General	1,183,359	42,984	(54,894)	1,171,449
	1,183,359	42,984	(54,894)	1,171,449

Unrestricted Funds - Previous year

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General	1,160,086	69,592	(46,317)	1,183,361
	1,160,086	69,592	(46,317)	1,183,361

Purpose of unrestricted Funds

General

The trustees are free to use unrestricted funds in accordance with charitable objectives.

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	1,173,539	113,012	(115,100)	1,171,451
	1,173,539	113,012	(115,100)	1,171,451

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	1,172,242	230,596	(219,480)	1,183,358
	1,172,242	230,596	(219,480)	1,183,358

Maahadus Shuhada Trust
Detailed Statement of Financial Activities
For the year ended 31 December 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	41,894	63,605
	41,894	63,605
Charitable activities		
Other Income	1,090	5,987
	1,090	5,987
Total incoming resources	42,984	69,592
SUPPORT COSTS		
Wages		
Staff costs - wages & salaries	(22,600)	(22,932)
	(22,600)	(22,932)
Rates and Water		
Rates and Water	(1,013)	(1,471)
	(1,013)	(1,471)
Insurance		
Insurance	(83)	(635)
	(83)	(635)
Light and Heat		
Light and Heat	(22,965)	(15,488)
	(22,965)	(15,488)
Books & School Trips		
Books & School Trips	(4,044)	(126)
	(4,044)	(126)
Post and Stationery		
Post and Stationery	(1,347)	-
	(1,347)	-
Depreciation		
Depreciation	(77)	(3,659)
	(77)	(3,659)
Telephone		
Telephone	(2,353)	(1,286)
	(2,353)	(1,286)
Sundry Expenses		
Sundry Expenses	(352)	(500)
	(352)	(500)
Governance costs		
Legal fees	(60)	(220)
	(60)	(220)

Maahadus Shuhada Trust
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2023

Total resources expended	<u>(54,894)</u>	<u>(46,317)</u>
Net Expenditure	<u>(11,910)</u>	<u>23,275</u>

MAAHADUS SHUHADA TRUST

England & Wales - Charity number 1091265

Accounts

Maahadus Shuhada Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

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

OBJECTIVES AND ACTIVITIES

Location:

The charity is based in the beautiful vibrant city of Preston, Lancashire. This property itself is close to the Preston North End Football ground, Moor Park, University Of Central Lancashire and Deepdale Retail Park.

The building is used for five times daily prayers, Friday prayers, Eid prayers and for other religious activities such as marriage ceremonies and Quranic recitals. The building caters for muslims from the Deepdale area of Preston, however, many muslims from around Preston come to use the facilities. Many visitors and guests from other parts of the UK also use the prayer facilities for their five times daily prayers when visiting Preston. The building caters for muslim worshippers from different backgrounds, ethnicities and it holds lectures for men and women alike.

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FINANCIAL REVIEW

Reserves

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Maahadus Shuhada Trust
Report of the Trustees Continued
For the year ended 31 December 2022

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REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Maahadus Shuhada Trust
Charity registration number	1091265
Principal address	214 Deepdale Road Preston Lancashire PR1 6QB

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Faisal Mahmood Timol
Mr Hifzurrehman Hassan
Mr Mohamed Shoeb Aiyub Nakhuda
Mr Shoeb Desai
Mr Zakaria Issack Desai
Mr Ebrahim Desai
Mr Mohmed Juned Desai

Independent examiners

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

Maahadus Shuhada Trust
Report of the Trustees Continued
For the year ended 31 December 2022

Bankers

National Westminster Bank Plc
Ramsbottom Branch
15 Bridge Street
Ramsbottom
Bury Lancashire
BL0 9WN

Approved by the Board of Trustees and signed on its behalf by

.....
Mr Zakaria Issack Desai

06 September 2024

Maahadus Shuhada Trust
Independent Examiners Report to the Trustees
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Adam & Co Accountants Limited

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

06 September 2024

Maahadus Shuhada Trust
Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	63,605	122,463
Charitable activities	3	5,987	6,001
Total		69,592	128,464
Expenditure on:			
Raising funds	4	(46,317)	(38,657)
Total		(46,317)	(38,657)
Net income		23,275	89,807
Reconciliation of funds			
Total funds brought forward		1,160,086	1,070,278
Total funds carried forward		1,183,361	1,160,085

Maahadus Shuhada Trust
Statement of Financial Position
As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	1,172,242	1,175,901
		1,172,242	1,175,901
Current assets			
Debtors	9	83	84
Cash at bank and in hand		235,498	220,186
		235,581	220,270
Creditors: amounts falling due within one year	10	(4,985)	(4,605)
Net current assets		230,596	215,665
Total assets less current liabilities		1,402,838	1,391,566
Creditors: amounts falling due after more than one year	11	(219,480)	(231,480)
Net assets		1,183,358	1,160,086
The funds of the charity			
Unrestricted income funds	12	1,183,361	1,160,085
Total funds		1,183,361	1,160,085

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mr Zakaria Issack Desai
Trustee
06 September 2024

Maahadus Shuhada Trust
Notes to the Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Maahadus Shuhada Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	20% Straight line
Fixtures and fittings	20% Straight line

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	63,605	122,463
	<u>63,605</u>	<u>122,463</u>

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Rent</i>		
Other Income	5,987	6,001

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2022

4. Expenditure on generating donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Support costs	46,317	38,657
	46,317	38,657

5. Analysis of support costs

	2022	2021
	£	£
Voluntary Income		
Wages	22,932	22,106
Rates and Water	1,471	331
Insurance	635	640
Light and Heat	15,488	9,713
Books & School Trips	126	145
Post and Stationery	-	673
Depreciation	3,659	3,739
Telephone	1,286	1,310
Sundry Expenses	500	-
Governance costs	220	-
	46,317	38,657

23275profitSalim Hajeefirm

6. Staff costs

Total staff costs for the year ended 31 December 2022 were:

	2022	2021
	£	£
Salaries and wages	22,932	22,106
	22,932	22,106

	2022	2021
Admin Staff	0	0
	0	0

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2022

7. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

8. Tangible fixed assets

Cost or valuation	Land and buildings £	Fixtures and fittings £	Total £
At 01 January 2022	1,172,242	26,507	1,198,749
At 31 December 2022	1,172,242	26,507	1,198,749
Depreciation			
At 01 January 2022	-	22,848	22,848
Charge for year	-	3,659	3,659
At 31 December 2022	-	26,507	26,507
Net book values			
At 31 December 2022	1,172,242	-	1,172,242
At 31 December 2021	1,172,242	3,659	1,175,901

9. Debtors

	2022 £	2021 £
Amounts due within one year:		
Prepayments and accrued income	83	84
	83	84

10. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	(1)
Other creditors	66	697
Accruals and deferred income	4,919	3,909
	4,985	4,605

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2022

11. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Other creditors	219,480	231,480
	219,480	231,480

12. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General	1,160,086	69,592	(46,317)	1,183,361
	1,160,086	69,592	(46,317)	1,183,361

Unrestricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General	1,070,278	128,464	(38,657)	1,160,085
	1,070,278	128,464	(38,657)	1,160,085

Purpose of unrestricted Funds

General

The trustees are free to use unrestricted funds in accordance with charitable objectives.

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	1,172,242	230,596	(219,480)	1,183,358
	1,172,242	230,596	(219,480)	1,183,358

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	1,175,901	215,665	(231,480)	1,160,086
	1,175,901	215,665	(231,480)	1,160,086

Maahadus Shuhada Trust
Detailed Statement of Financial Activities
For the year ended 31 December 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	63,605	122,463
	63,605	122,463
Charitable activities		
Other Income	5,987	6,001
	5,987	6,001
Total incoming resources	69,592	128,464
SUPPORT COSTS		
Wages		
Staff costs - wages & salaries	(22,932)	(22,106)
	(22,932)	(22,106)
Rates and Water		
Rates and Water	(1,471)	(331)
	(1,471)	(331)
Insurance		
Insurance	(635)	(640)
	(635)	(640)
Light and Heat		
Light and Heat	(15,488)	(9,713)
	(15,488)	(9,713)
Books & School Trips		
Books & School Trips	(126)	(145)
	(126)	(145)
Post and Stationery		
Post and Stationery	-	(673)
	-	(673)
Depreciation		
Depreciation	(3,659)	(3,739)
	(3,659)	(3,739)
Telephone		
Telephone	(1,286)	(1,310)
	(1,286)	(1,310)
Sundry Expenses		
Sundry Expenses	(500)	-
	(500)	-
Governance costs		
Legal fees	(220)	-
	(220)	-

Maahadus Shuhada Trust
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2022

Total resources expended	<u>(46,317)</u>	<u>(38,657)</u>
Net Income	<u>23,275</u>	<u>89,807</u>

MAAHADUS SHUHADA TRUST

England & Wales - Charity number 1091265

Accounts

Maahadus Shuhada Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2021

Maahadus Shuhada Trust
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Maahadus Shuhada Trust
Report of the Trustees
For the year ended 31 December 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Location:

The charity is based in the beautiful vibrant city of Preston, Lancashire. This property itself is close to the Preston North End Football ground, Moor Park, University Of Central Lancashire and Deepdale Retail Park.

The building is used for five times daily prayers, Friday prayers, Eid prayers and for other religious activities such as marriage ceremonies and Quranic recitals. The building caters for muslims from the Deepdale area of Preston, however, many muslims from around Preston come to use the facilities. Many visitors and guests from other parts of the UK also use the prayer facilities for their five times daily prayers when visiting Preston. The building caters for muslim worshippers from different backgrounds, ethnicities and it holds lectures for men and women alike.

The institution has strong links with many local primary schools and high schools, and works very well with other organisations at community level.

Objectives and aims:

The main objective being is to promote good moral standards and spiritual guidance, within the community and to create harmony within a multi-cultural society. The day to day operations of the charity is managed by the trustees as set out in the Trust Deed.

Our aim is to provide a prayer facility where fellow Muslims can worship peacefully. This would be for all the inhabitants of Preston and the surrounding areas. Our long-term ambition is to help build community relations and also to help make the area peaceful, vibrant and harmonious.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities:

Mahadus Shuhada was established with principal objectives to create harmony within the community and carries out a range of activities for the benefit of worshippers within the community. The activities undertaken at the charity are mainly prayers, spiritual lectures, youth projects, community cohesion work etc. Fund raising also takes place for various local, national and world charities.

The trustees would like to thank everyone for all that they have done over the last year during the continued Covid crisis and recognise just how strenuous and demanding it has been. The commitment, determination and agility that everyone has shown during the last exhausting year has been nothing short of astonishing.

It has been really heart-warming to see how much everyone has worked together as a community and how we have genuinely embedded the values of inclusivity, openness, fairness, respect and caring that are the pillars of our faith.

FINANCIAL REVIEW

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approx 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at above this level throughout the year.

Principal funding sources:

The principal funding source remains donations from the community. This financial years donations has decreased substantially compared to previous years as people during covid stayed in (no holidays etc) and were generous with their donations. All expenses remain pretty consistent to previous years besides rates which went down considerably as wash room facilities was closed during covid. The institution continues to have a sound financial platform for future progress and development.

Future developments:

The mosque has inadequate spacing for youth and adult activities, therefore the future plan is to extend the building to accommodate further activities for the youth and adults.

Maahadus Shuhada Trust
Report of the Trustees Continued
For the year ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is an unincorporated trust, constituted under a trust deed dated 23rd May 2001 as amended by supplemental deed dated 24th January 2002 and is a registered charity, number 1091265

The trust was established to promote the advancement of education/learning and the advancement of Islamic faith particularly by establishing and operating an institution.

Recruitment and appointment of trustees

The trustees are appointed by the board of trustees. The trust deed provides for six trustees. The principal for the time being of the institution if not otherwise a trustee shall be additional trustee ex-officio. The appointment of trustees is vested in the continuing trustees (excluding any retiring Trustees). The appointment of imam's and any other persons required for the running of the charity is in the hands of the trustees.

Induction and training of new trustees:

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

Organisational structure:

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the Institution and may at any time vary such rules and regulations. At trustees' meetings each term the trustees agree the area of activity for the trust, policies and performance.

Risk management:

The trustees continue to monitor and review risks which the charity is exposed to and where necessary control and implement systems and procedures to manage those risks.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Maahadus Shuhada Trust
Charity registration number	1091265
Principal address	214 Deepdale Road Preston Lancashire PR1 6QB

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Faisal Mahmood Timol
Mr Hifzurrehman Hassan
Mr Mohamed Shoeb Aiyub Nakhuda
Mr Shoeb Desai
Mr Zakaria Issack Desai
Mr Ebrahim Desai
Mr Mohmed Juned Desai

Independent examiners

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

Maahadus Shuhada Trust
Report of the Trustees Continued
For the year ended 31 December 2021

Bankers

National Westminster Bank Plc
Ramsbottom Branch
15 Bridge Street
Ramsbottom
Bury Lancashire
BL0 9WN

Approved by the Board of Trustees and signed on its behalf by

..... 12 March 2024
Mr Zakaria Issack Desai

Maahadus Shuhada Trust
Independent Examiners Report to the Trustees
For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Adam & Co Accountants Limited

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

12 March 2024

Maahadus Shuhada Trust
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	122,463	234,477
Charitable activities	3	6,001	5,362
Total		128,464	239,839
Expenditure on:			
Raising funds	4	(38,657)	(48,385)
Charitable activities	5/6	-	(300)
Total		(38,657)	(48,685)
Net income		89,807	191,154
Reconciliation of funds			
Total funds brought forward		1,070,278	879,125
Total funds carried forward		1,160,085	1,070,279

Maahadus Shuhada Trust
Statement of Financial Position
As at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	1,175,901	1,179,640
		1,175,901	1,179,640
Current assets			
Debtors	11	84	124
Cash at bank and in hand		220,186	182,220
		220,270	182,344
Creditors: amounts falling due within one year	12	(4,605)	(2,126)
Net current assets		215,665	180,218
Total assets less current liabilities		1,391,566	1,359,858
Creditors: amounts falling due after more than one year	13	(231,480)	(289,580)
Net assets		1,160,086	1,070,278
The funds of the charity			
Unrestricted income funds	14	1,160,085	1,070,279
Total funds		1,160,085	1,070,279

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Zakaria Issack Desai

Trustee

12 March 2024

Maahadus Shuhada Trust
Notes to the Financial Statements
For the year ended 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Maahadus Shuhada Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	20% Straight line
Fixtures and fittings	20% Straight line

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	122,463	230,668
Grants received	-	3,809
	<u>122,463</u>	<u>234,477</u>

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Rent</i>		
Other Income	6,001	5,362

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2021

4. Expenditure on generating donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Support costs	38,657	48,385
	38,657	48,385
	38,657	48,385

5. Costs of charitable activities by fund type

	2021	2020
	£	£
Support costs	-	300

6. Costs of charitable activities by activity type

	2021	2020
	£	£
Rent	-	300

7. Analysis of support costs

	2021	2020
	£	£
Voluntary Income		
Wages	22,106	22,517
Rates and Water	331	5,293
Insurance	640	670
Light and Heat	9,713	11,102
Books & School Trips	145	4,318
Post and Stationery	673	222
Depreciation	3,739	4,113
Support cost 8	1,310	150
Governance costs	-	300
	38,657	48,685
	38,657	48,685

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2021

8. Staff costs

Total staff costs for the year ended 31 December 2021 were:

	2021	2020
	£	£
Salaries and wages	22,106	22,517
	22,106	22,517
	22,106	22,517

	2021	2020
Admin Staff	0	3
	0	3
	0	3

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures and fittings	Total
Cost or valuation	£	£	£	£
At 01 January 2021	1,172,242	3,270	26,507	1,202,019
Disposals	-	(3,270)	(7,812)	(11,082)
Transferred	-	-	7,812	7,812
At 31 December 2021	1,172,242	-	26,507	1,198,749
Depreciation				
At 01 January 2021	-	3,270	19,109	22,379
Disposals	-	(3,270)	-	(3,270)
Charge for year	-	-	3,739	3,739
At 31 December 2021	-	-	22,848	22,848
Net book values				
At 31 December 2021	1,172,242	-	3,659	1,175,901
At 31 December 2020	1,172,242	-	7,398	1,179,640

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2021

11. Debtors

	2021	2020
	£	£
Amounts due within one year:		
Prepayments and accrued income	84	124
	84	124
	84	124

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	(1)	-
Other creditors	697	516
Accruals and deferred income	3,909	1,610
	4,605	2,126
	4,605	2,126

13. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Other creditors	231,480	289,580
	231,480	289,580
	231,480	289,580

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General	1,070,278	128,464	(38,657)	1,160,085
	1,070,278	128,464	(38,657)	1,160,085
	1,070,278	128,464	(38,657)	1,160,085

Unrestricted Funds - Previous year

	Balance at 01/01/2020	Incoming resources	Outgoing resources	Balance at 31/12/2020
	£	£	£	£
<i>General</i>				
General	879,125	239,839	(48,685)	1,070,279
	879,125	239,839	(48,685)	1,070,279
	879,125	239,839	(48,685)	1,070,279

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Purpose of unrestricted Funds

General

The trustees are free to use unrestricted funds in accordance with charitable objectives.

15. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
Unrestricted funds				
<i>General</i>				
General	1,175,901	215,665	(231,480)	1,160,086
	1,175,901	215,665	(231,480)	1,160,086
Previous year				
	Tangible fixed assets £	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
Unrestricted funds				
<i>General</i>				
General	1,179,640	180,218	(289,580)	1,070,278
	1,179,640	180,218	(289,580)	1,070,278

Maahadus Shuhada Trust
Detailed Statement of Financial Activities
For the year ended 31 December 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	122,463	230,668
Grants receivable	-	3,809
	122,463	234,477
Charitable activities		
Other Income	6,001	5,362
	6,001	5,362
Total incoming resources	128,464	239,839
SUPPORT COSTS		
Wages		
Staff costs - wages & salaries	(22,106)	(22,517)
	(22,106)	(22,517)
Rates and Water		
Rates and Water	(331)	(5,293)
	(331)	(5,293)
Insurance		
Insurance	(640)	(670)
	(640)	(670)
Light and Heat		
Light and Heat	(9,713)	(11,102)
	(9,713)	(11,102)
Books & School Trips		
Books & School Trips	(145)	(4,318)
	(145)	(4,318)
Post and Stationery		
Post and Stationery	(673)	(222)
	(673)	(222)
Depreciation		
Depreciation	(3,739)	(4,113)
	(3,739)	(4,113)
Support cost 8		
Telephone	(1,310)	(150)
	(1,310)	(150)
Governance costs		
Legal fees	-	(300)
	-	(300)
Total resources expended	(38,657)	(48,685)
Net Income	89,807	191,154

MAAHADUS SHUHADA TRUST

England & Wales - Charity number 1091265

Accounts

Maahadus Shuhada Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2020

Maahadus Shuhada Trust
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Maahadus Shuhada Trust
Report of the Trustees
For the year ended 31 December 2020

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2020. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Location:

The charity is based in the beautiful vibrant city of Preston, Lancashire. This property itself is close to the Preston North End Football ground, Moor Park, University Of Central Lancashire and Deepdale Retail Park.

The building is used for five times daily prayers, Friday prayers, Eid prayers and for other religious activities such as marriage ceremonies and Quranic recitals. The building caters for muslims from the Deepdale area of Preston, however, many muslims from around Preston come to use the facilities. Many visitors and guests from other parts of the UK also use the prayer facilities for their five times daily prayers when visiting Preston. The building caters for muslim worshippers from different backgrounds, ethnicities and it holds lectures for men and women alike.

The institution has strong links with many local primary schools and high schools, and works very well with other organisations at community level.

Objectives and aims:

The main objective being is to promote good moral standards and spiritual guidance, within the community and to create harmony within a multi-cultural society. The day to day operations of the charity is managed by the trustees as set out in the Trust Deed.

Our aim is to provide a prayer facility where fellow Muslims can worship peacefully. This would be for all the inhabitants of Preston and the surrounding areas. Our long-term ambition is to help build community relations and also to help make the area peaceful, vibrant and harmonious.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities:

Mahadus Shuhada was established with principal objectives to create harmony within the community and carries out a range of activities for the benefit of worshippers within the community. The activities undertaken at the charity are mainly prayers, spiritual lectures, youth projects, community cohesion work etc. Fund raising also takes place for various local, national and world charities.

The trustees would like to thank everyone for all that they have done over the last year during the Covid crisis and recognise just how strenuous and demanding it has been. The commitment, determination and agility that everyone has shown during the last exhausting year has been nothing short of astonishing.

It has been really heart-warming to see how much everyone has worked together as a community and how we have genuinely embedded the values of inclusivity, openness, fairness, respect and caring that are the pillars of our faith.

FINANCIAL REVIEW

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approx 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. Unrestricted funds are maintained at above this level throughout the year.

Principal funding sources:

The principal funding source remains donations from the community. This financial years donations has increased substantially compared to previous years reduction due to some donor fatigue. All expenses remain pretty consistent to previous years. The institution continues to have a sound financial platform for future progress and development.

Future developments:

The mosque has inadequate spacing for youth and adult activities, therefore the future plan is to extend the building to accommodate further activities for the youth and adults.

Maahadus Shuhada Trust
Report of the Trustees Continued
For the year ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The trust is an unincorporated trust, constituted under a trust deed dated 23rd May 2001 as amended by supplemental deed dated 24th January 2002 and is a registered charity, number 1091265

The trust was established to promote the advancement of education/learning and the advancement of Islamic faith particularly by establishing and operating an institution.

Recruitment and appointment of trustees

The trustees are appointed by the board of trustees. The trust deed provides for six trustees. The principal for the time being of the institution if not otherwise a trustee shall be additional trustee ex-officio. The appointment of trustees is vested in the continuing trustees (excluding any retiring Trustees). The appointment of imam's and any other persons required for the running of the charity is in the hands of the trustees.

Induction and training of new trustees:

There are informal procedures for induction and training of new trustees. Trustees are also encouraged to attend external briefings and training courses.

Organisational structure:

The trustees may from time to time make such rules and regulations in their absolute discretion think fit for the management of the Institution and may at any time vary such rules and regulations. At trustees' meetings each term the trustees agree the area of activity for the trust, policies and performance.

Risk management:

The trustees continue to monitor and review risks which the charity is exposed to and where necessary control and implement systems and procedures to manage those risks.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Maahadus Shuhada Trust
Charity registration number	1091265
Principal address	214 Deepdale Road Preston Lancashire PR1 6QB

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Faisal Mahmood Timol
Mr Hifzurrehman Hassan
Mr Mohamed Shoeb Aiyub Nakhuda
Mr Shoeb Desai
Mr Zakaria Issack Desai
Mr Ebrahim Desai
Mr Mohmed Juned Desai

Independent examiners

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

Maahadus Shuhada Trust
Report of the Trustees Continued
For the year ended 31 December 2020

Bankers

National Westminster Bank Plc
Ramsbottom Branch
15 Bridge Street
Ramsbottom
Bury Lancashire
BL0 9WN

Approved by the Board of Trustees and signed on its behalf by

..... 20 December 2022
Mr Zakaria Issack Desai

Maahadus Shuhada Trust
Independent Examiners Report to the Trustees
For the year ended 31 December 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Adam & Co Accountants Limited

Salim Hajee
251 Derby Street
Bolton
BL3 6LA

20 December 2022

Maahadus Shuhada Trust
Statement of Financial Activities
For the year ended 31 December 2020

	Notes	Unrestricted funds £	2019 £
Income and endowments from:			
Donations and legacies	2	234,477	94,483
Charitable activities	3	5,362	6,359
Total		239,839	100,842
Expenditure on:			
Raising funds	4	(48,385)	(44,429)
Charitable activities	5/6	(300)	-
Total		(48,685)	(44,429)
Net income		191,154	56,413
Reconciliation of funds			
Total funds brought forward		879,125	822,710
Total funds carried forward		1,070,279	879,123

Maahadus Shuhada Trust
Statement of Financial Position
As at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	10	1,179,640	1,183,753
		1,179,640	1,183,753
Current assets			
Debtors	11	124	562
Cash at bank and in hand		182,220	41,551
		182,344	42,113
Creditors: amounts falling due within one year	12	(2,126)	(2,162)
Net current assets		180,218	39,951
Total assets less current liabilities		1,359,858	1,223,704
Creditors: amounts falling due after more than one year	13	(289,580)	(344,577)
Net assets		1,070,278	879,127
The funds of the charity			
Unrestricted income funds	14	1,070,279	879,123
Total funds		1,070,279	879,123

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mr Zakaria Issack Desai

Trustee

20 December 2022

Maahadus Shuhada Trust
Notes to the Financial Statements
For the year ended 31 December 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Maahadus Shuhada Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	20% Straight line
Fixtures and fittings	20% Straight line

2. Income from donations and legacies

	2020	2019
	£	£
Unrestricted funds		
Donations received	230,668	94,483
Grants received	3,809	-
	234,477	94,483

3. Income from charitable activities

	2020	2019
	£	£
Unrestricted funds		
<i>Rent</i>		
Other Income	5,362	6,359

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2020

4. Expenditure on generating donations and legacies

	2020	2019
	£	£
Unrestricted funds		
Support costs	48,385	44,429
	48,385	44,429

5. Costs of charitable activities by fund type

	2020	2019
	£	£
Unrestricted funds		
Support costs	300	-

6. Costs of charitable activities by activity type

	2020	2019
	£	£
Rent	300	-

7. Analysis of support costs

	2020	2019
	£	£
Voluntary Income		
Wages	22,517	22,006
Rates and Water	5,293	4,778
Insurance	670	659
Light and Heat	11,102	12,287
Books & School Trips	4,318	-
Post and Stationery	222	529
Depreciation	4,113	4,170
Support cost 8	150	-
Governance costs	300	-
	48,685	44,429

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Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2020

8. Staff costs

Total staff costs for the year ended 31 December 2020 were:

	2020	2019
	£	£
Salaries and wages	22,517	22,006
	22,517	22,006

	2020	2019
Admin Staff	3	3
	3	3

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures and fittings £	Total £
At 01 January 2020	1,172,242	3,270	26,507	1,202,019
At 31 December 2020	1,172,242	3,270	26,507	1,202,019
Depreciation				
At 01 January 2020	-	2,896	15,370	18,266
Charge for year	-	374	3,739	4,113
At 31 December 2020	-	3,270	19,109	22,379
Net book values				
At 31 December 2020	1,172,242	-	7,398	1,179,640
At 31 December 2019	1,172,242	374	11,137	1,183,753

11. Debtors

	2020	2019
	£	£
Amounts due within one year:		
Prepayments and accrued income	124	562
	124	562

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2020

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	516	343
Accruals and deferred income	1,610	1,819
	2,126	2,162

13. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Other creditors	289,580	344,577
	289,580	344,577

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2020	Incoming resources	Outgoing resources	Balance at 31/12/2020
	£	£	£	£
<i>General</i>				
General	879,125	239,839	(48,685)	1,070,279
	879,125	239,839	(48,685)	1,070,279

Unrestricted Funds - Previous year

	Balance at 01/01/2019	Incoming resources	Outgoing resources	Balance at 31/12/2019
	£	£	£	£
<i>General</i>				
General	822,710	100,842	(44,429)	879,123
	822,710	100,842	(44,429)	879,123

Purpose of unrestricted Funds

General

The trustees are free to use unrestricted funds in accordance with charitable objectives.

Maahadus Shuhada Trust
Notes to the Financial Statements Continued
For the year ended 31 December 2020

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	1,179,640	180,218	(289,580)	1,070,278
	1,179,640	180,218	(289,580)	1,070,278
Previous year				
	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	1,183,753	39,951	(344,577)	879,127
	1,183,753	39,951	(344,577)	879,127

Maahadus Shuhada Trust
Detailed Statement of Financial Activities
For the year ended 31 December 2020

	2020	2019
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	230,668	94,483
Grants receivable	3,809	-
	234,477	94,483
Charitable activities		
Other Income	5,362	6,359
	5,362	6,359
Total incoming resources	239,839	100,842
SUPPORT COSTS		
Wages		
Staff costs - wages & salaries	(22,517)	(22,006)
	(22,517)	(22,006)
Rates and Water		
Rates and Water	(5,293)	(4,778)
	(5,293)	(4,778)
Insurance		
Insurance	(670)	(659)
	(670)	(659)
Light and Heat		
Light and Heat	(11,102)	(12,287)
	(11,102)	(12,287)
Books & School Trips		
Books & School Trips	(4,318)	-
	(4,318)	-
Post and Stationery		
Post and Stationery	(222)	(529)
	(222)	(529)
Depreciation		
Depreciation	(4,113)	(4,170)
	(4,113)	(4,170)
Support cost 8		
Telephone	(150)	-
	(150)	-
Governance costs		
Legal fees	(300)	-
	(300)	-
Total resources expended	(48,685)	(44,429)
Net Income	191,154	56,413