

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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For the year ended 31 December 2023

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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 washroom 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**

<b>Name of Charity</b>	Maahadus Shuhada Trust
<b>Charity registration number</b>	1091265
<b>Principal address</b>	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.

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

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

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

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 £
<b>Unrestricted funds</b>		
Donations received	41,894	63,605
	<b>41,894</b>	<b>63,605</b>

## 3. Income from charitable activities

	2023 £	2022 £
<b>Unrestricted funds</b>		
<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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Support costs	54,894	46,317
	<b>54,894</b>	<b>46,317</b>

**5. Analysis of support costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Voluntary Income</b>		
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
	<b>54,894</b>	<b>46,317</b>

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**6. Staff costs**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	22,600	22,932
	<b>22,600</b>	<b>22,932</b>

	<b>2023</b>	<b>2022</b>
Admin Staff	0	0
	<b>0</b>	<b>0</b>

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**

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

**9. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts due within one year:</b>		
Prepayments and accrued income	-	83
	<b>-</b>	<b>83</b>

**10. Creditors: amounts falling due within one year**

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

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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	115,100	219,480
	<b>115,100</b>	<b>219,480</b>

**12. Movement in funds**

**Unrestricted Funds**

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

**Unrestricted Funds - Previous year**

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

**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**

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

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

**Previous year**

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

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

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

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

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