

PRESTON MUSLIM SOCIETY, MASJID-E-SALAAM

England & Wales · Charity number 1148437

Details

Status Registered

Legal form Charitable company

Company number 08151041

Registered 2012-08-06

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

Contact

Address Soloman House
Belgrave Court
Fulwood
Preston
PR2 9PL

Phone 01772788200

Email admin@masjidesalaam.org.uk

Website <http://www.masjidesalaam.org.uk/>

Activities

Objects: THE SOCIETY IS ESTABLISHED TO ADVANCE THE RELIGION OF ISLAM IN ACCORDANCE WITH THE DOCTRINES AND BELIEFS OF THE SUNNI HANAFI SECT OF MUSLIMS ACCEPTING THE TABLIGHI JAMAAT AS A DAWAH ORGANISATION AND IN PARTICULAR:1. TO PRESERVE THE ISLAMIC CULTURE AND TRADITION AND TO ESTABLISH THE SOCIAL AND RELIGIOUS ORDER OF ISLAM WITH A VIEW TO SEEKING THE PLEASURE OF ALLAH IN THIS LIFE AND IN THE HEREAFTER; 2. TO PROMOTE, ENCOURAGE AND ADVANCE THE RELIGIOUS EDUCATION AND ACTIVITIES OF THE SOCIETY'S MUSLIM INHABITANTS IN PRESTON BY PROVISION OF MOSQUE AND MADRESSA PREMISES FOR THE TEACHING AND PROPAGATION OF THE HOLY QURAN AND HADITH AND THE PRINCIPLES AND TENETS OF ISLAM TO ALL MUSLIMS; 3. TO MAKE PROVISIONS FOR SALAH (NAMAAZ) WORSHIP, FASTING, OTHER PRAYERS AND RELIGIOUS CEREMONIES TO INCLUDE NIKAH, FUNERAL AND BURIALS, LECTURES, MEETINGS AND SEMINARS; AND 4. TO ORGANISE AND UNDERTAKE SUCH OTHER PROJECTS CONSISTENT WITH THE SPIRIT OF ISLAM AS THE SOCIETY'S TRUSTEES MAY DECIDE FROM TIME TO TIME.

Activities: Mosque and advancement of religious education

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£220,170	£196,389	-	-
2024-03-31	£184,875	£180,251	-	-
2023-03-31	£207,904	£210,245	-	-
2022-03-31	£214,381	£189,019	-	-
2021-03-31	£134,792	£136,754	-	-

Trustees

Name	Role	Appointed
MR AYUB VALI BUX	Chair	2012-08-02
ABDUL SAMAD TAILOR		2012-08-02
ANWAR ESSA		2012-08-02
AYUB MITHA		2012-08-02
FAROUK AHMED ASSENJEE		2012-08-02
HUSSEIN ARIF PATEL		2012-08-02
IBRAHIM GULAM MANMAN		2012-08-02
IBRAHIM UMARJEE BARGIT		2012-08-02
ILYAS SULEMAN PATEL		2012-08-02
IQBAL VALI BUX		2012-08-02
MAKSUD PATEL		2012-08-02
MOHAMMED ZAFAR SAIYED		2012-08-02
RAFIQUE AHMED OMER		2012-08-02
Rizwan Seth		2020-11-20
Siraj Ibrahim Patel		2016-01-20
YAKUB ISMAIL AHMED		2012-11-05
YUSUF IBRAHIM MOOSA		2012-08-02

PRESTON MUSLIM SOCIETY, MASJID-E-SALAAM

England & Wales - Charity number 1148437

Accounts

Charity registration number: 1148437
Company number: 08151041

Preston Muslim Society - Masjid-e-Salaam
(A company limited by guarantee)

Report and Accounts

31 March 2025

Preston Muslim Society - Masjid-e-Salaam

Contents

	Page
Charity Information	1
Trustees report	2
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8

**Preston Muslim Society - Masjid-e-Salaam
Charity Information
for the period ended 31 March 2025**

Address

Soloman House
Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

Charity registration number: 1148437

Company number: 08151041

Trustees

Mr Ayub Vali Bux (Chair)
Mr Abdul Samad Tailor
Mr Farouk Ahmed Assenje
Mr Ibrahim Gulam Manman
Mr Iqbal Vali Bux
Mr Mohammed Zafar Saiyed
Mr Rafique Ahmed Omer
Mr Anwar Essa
Mr Ibrahim Umarjee Bargit
Mr Ilyas Suleman Patel
Mr Yakub Ismail Ahmed
Mr Yusuf Ibrahim Moosa
Mr Ayub Mitha
Mr Hussein Arif Patel
Mr Maksud Patel
Mr Siraj Ibrahim Patel
Mr Rizwan Seth

Appointed independent examiner

M A Ibrahim (FCCA)

Accountants

M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Bankers

HSBC
Fishergate
Preston
PR1 8BQ

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2025

Charity registration number: 1148437

Company number: 08151041

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

Objectives and activities

The objects of the charity are set out in the Memorandum and Articles of Association and are summarised as follows:

To advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims accepting the Tablighi Jamaat as a Dawah organisation.

To preserve the Islamic culture and tradition and to establish the social and religious order of Islam with a view to seeking the pleasure of Allah in this life and in the hereafter.

To promote, encourage and advance the religious education and activities of the society's Muslim inhabitants in Preston by provision of mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

To make provisions for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars.

To organise and undertake such other projects consistent with the spirit of Islam as the society's trustees may decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The Charity carries out a wide range of activities in pursuance of its charitable aims and the Trustees consider that these activities provide benefit to those who worship at the Mosque.

Our Mosque provides a centre for worship and prayers and for the activities associated with our faith.

Our religious services and activities include:-

Prayers: The Mosque is open all day.

Festivals: The Mosque provides refreshments during Ramadan for those attending our Mosque who wishes to break the fast together.

Funerals: The Mosque provides a complete funeral service in line with the teachings of Islam.

Ceremonies: The Mosque provides an appropriate location for religious ceremonies such as Nikah (Islamic marriage).

Islamic awareness: The Mosque provides a location for lectures which is open to all, to promote Islamic knowledge and awareness.

Community activities: Our Mosque provides location for meetings and seminars for local groups and organisations.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2025

We want to promote, encourage and advance the religious education and activities of the Society's Muslim inhabitants in Preston by provision of Mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

An important part of our strategy is to make provision for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars. Finally to organise and undertake such other projects consistent with the spirit of Islam as the Society's Trustees may decide from time to time.

Financial review

The Charity's main source of income is public donations. During the period we received £180,050 in Lillah donations including £11,640 in Gift Aid refund from H M Revenue & Customs.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

Structure, governance and management

The company is limited by guarantee and has no share capital.

Preston Muslim Society, Masjid-E-Salaam is constituted as a Charitable Trust registered with the Charity Commission under charity number 1148437, which is regulated by Memorandum and articles dated 20th July 2012.

The Trustees are also Directors of the Charity for the purposes of the Companies Act 2006.

The Trustees must hold at least two meetings each year. A quorum at the meeting of the Trustees is at least fifty per cent (50%) of the Trustees in office and meetings may be held either in person or by suitable electronic means agreed by all Trustees.

The Trustees as charity trustees have control of the Society and its property and funds. The subscribers to the Memorandum (being the first members) are also first Trustees. The Subsequent Trustees are appointed by the Trustees. When complete, the Trustees consist of at least ten and not more than nineteen individuals. Trustees are appointed for life. On the death of a Trustee, the deceased Trustee's nominated next of kin is eligible under the Articles of Association.

Reference and administrative details

See preceding page under 'Charity Information'.

Names of the charity trustees who manage the charity

All trustees are named on the preceding page under 'Charity Information'.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2025

Statement of Trustee's responsibilities

The Trustees (who are also the Directors of Preston Muslim Society – Masjid-E-Salaam) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
- Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1 of the Financial Statement.

Approved by the Trustees and signed on its behalf by:

Mr Ayub Bux
Director and Trustee

Date: 09/10/2025

Preston Muslim Society - Masjid-e-Salaam

Independent Examiner's Report to the Trustees of Preston Muslim Society - Masjid-e-Salaam

I report to the trustees on my examination of the accounts of Preston Muslim Society - Masjid-e-Salaam (the Trust) for the period ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of
M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Date: 09/10/2025

Preston Muslim Society - Masjid-e-Salaam
Statement of financial activities
for the period ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
Income	3					
Income and endowments from:						
Donations and legacies		206,390	-	-	206,390	172,217
Other		13,780	-	-	13,780	12,658
Total		<u>220,170</u>	<u>-</u>	<u>-</u>	<u>220,170</u>	<u>184,875</u>
Expenditure	4					
Expenditure on:						
Charitable activities		142,984	9,785	43,619	196,389	180,251
Net income/(expenditure) for the year		<u>77,186</u>	<u>(9,785)</u>	<u>(43,619)</u>	<u>23,781</u>	<u>4,624</u>
Reconciliation of funds						
Total funds brought forward		504,540	889,886	4,013,265	5,407,691	5,403,067
Net incoming resources for the year		77,186	(9,785)	(43,619)	23,781	4,624
Total funds carried forward		<u>581,725</u>	<u>880,101</u>	<u>3,969,646</u>	<u>5,431,472</u>	<u>5,407,691</u>

Preston Muslim Society - Masjid-e-Salaam
Balance Sheet
At 31 March 2025

	Notes	Unrestricted funds	Restricted funds	Endowment funds	Total 2025	Total 2024
		£	£	£	£	£
Fixed assets						
Tangible assets	6	914	880,101	3,969,646	4,850,660	4,904,977
Investments	7	179,837	-	-	179,837	179,837
		<u>180,751</u>	<u>880,101</u>	<u>3,969,646</u>	<u>5,030,497</u>	<u>5,084,814</u>
Current assets						
Debtors	8	33,286	-	-	33,286	33,077
Cash at bank and in hand		369,429	-	-	369,429	290,800
		<u>402,715</u>	<u>-</u>	<u>-</u>	<u>402,715</u>	<u>323,877</u>
Creditors: amounts falling due within one year						
Trade creditors and accruals	9	1,741	-	-	1,741	1,000
Net current assets		<u>400,974</u>	<u>-</u>	<u>-</u>	<u>400,974</u>	<u>322,877</u>
Net assets		<u>581,725</u>	<u>880,101</u>	<u>3,969,646</u>	<u>5,431,472</u>	<u>5,407,691</u>
Funds of the Charity						
Unrestricted funds	10	581,725	-	-	581,725	504,540
Restricted income funds		-	880,101	-	880,101	889,886
Endowment Waqaf funds		-	-	3,969,646	3,969,646	4,013,265
Total funds		<u>581,725</u>	<u>880,101</u>	<u>3,969,646</u>	<u>5,431,472</u>	<u>5,407,691</u>

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

Mr Ilyas Patel
Trustee

Date: 09/10/2025

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2025

Basis of preparation

1 Basis of accounting

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

2 Accounting Policies

Income

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Buildings	1% Straight line
Fittings and equipment	10% Straight line

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Endowment Waqaf funds

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2025

3 Analysis of income	Unrestricted funds	Restricted funds	Endowment funds	2025 Total funds	2024 Prior year
	£	£	£	£	£
Donations and legacies					
Donations	180,050	-	-	180,050	151,842
Gift Aid	11,640	-	-	11,640	11,399
Rental income	14,700	-	-	14,700	8,976
Total	206,390	-	-	206,390	172,217
Other					
Other	13,780	-	-	13,780	12,658
Total	13,780	-	-	13,780	12,658
Total income	220,170	-	-	220,170	184,875

4 Analysis of expenditure	Unrestricted funds	Restricted funds	Endowment funds	2025 Total funds	2024 Prior year
	£	£	£	£	£
Expenditure on charitable activities					
Wages and paye	43,221	-	-	43,221	59,397
Heat and light	36,177	-	-	36,177	21,702
Rates	(233)	-	-	(233)	1,038
Water charges	4,748	-	-	4,748	2,143
Cleaning and consumables	-	-	-	-	3,774
Bank charges	611	-	-	611	628
Insurance	5,525	-	-	5,525	8,189
Repairs and maintenance	8,246	-	-	8,246	8,810
Grants & Donations	16,000	-	-	16,000	16,000
Equipment expensed	-	-	-	-	877
Depreciation	912	9,785	43,619	54,317	54,316
Telephone and internet	892	-	-	892	417
Subscriptions and software	2,078	-	-	2,078	335
Stationery, postage and printing	-	-	-	-	1,025
Sundry expenses	1,299	-	-	1,299	-
Independent examiner's fee	1,000	-	-	1,000	1,000
Legal and professional fees	22,508	-	-	22,508	600
Total	142,984	9,785	43,619	196,389	180,251
Total expenditure	142,984	9,785	43,619	196,389	180,251

5 Grants made to institutions

Name of institutions	Purpose	£
Preston Muslim Society-Jamea Masjid	Madrassa Construction	10,000
Salahaddin Mosque - Preston	Masjid Renovation	5,000
Angle Welfare & Education Trust	Drought Relief	1,000
		16,000

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2025

6 Land, buildings, equipment and fittings

	Fittings and equipment £	Restricted Buildings £	Endowment Buildings £	Total £
Cost				
At 1 April 2024	9,122	978,542	4,361,905	5,349,569
At 31 March 2025	9,122	978,542	4,361,905	5,349,569
Depreciation				
At 1 April 2024	7,296	88,656	348,640	444,592
Charge for the year	912	9,785	43,619	54,317
At 31 March 2025	8,208	98,441	392,259	498,909
Net book value				
At 31 March 2025	914	880,101	3,969,646	4,850,660
At 31 March 2024	1,826	889,886	4,013,265	4,904,977

The trustees have reclassified the fixed assets to reflect the current true and fair view.

7 Investments

	Investment Property £	Total £
Cost		
At 1 April 2024	179,837	179,837
At 31 March 2025	179,837	179,837
Net book value		
At 31 March 2025	179,837	179,837
At 31 March 2024	179,837	-

8 Debtors

	2025	2024
Analysis of debtors:		
	£	£
Prepayments	3,293	3,084
Loan	29,993	29,993
	<u>33,286</u>	<u>33,077</u>

9 Creditors

	2025	2024
Analysis of creditors:		
	£	£
Taxes and other creditors	741	-
Accruals	1,000	1,000
	<u>1,741</u>	<u>1,000</u>

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2025

10 Analysis of fund assets and liabilities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £
Tangible fixed assets	914	880,101	3,969,646	4,850,660
Investments	179,837	-	-	179,837
Current assets	402,715	-	-	402,715
Current liabilities	(1,741)	-	-	(1,741)
	<u>581,725</u>	<u>880,101</u>	<u>3,969,646</u>	<u>5,431,472</u>

11 Details of certain items of expenditure

	2025 £	2024 £
Fees for examination of the accounts		
Independent examiner's fees	<u>1,000</u>	<u>1,000</u>

12 Transactions with trustees and related parties.

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

13 Employees

	2025 Number	2024 Number
Average number of employees	<u>2</u>	<u>3</u>

No employee received emoluments of more than £60,000.

PRESTON MUSLIM SOCIETY, MASJID-E-SALAAM

England & Wales - Charity number 1148437

Accounts

Charity registration number: 1148437
Company number: 08151041

Preston Muslim Society - Masjid-e-Salaam
(A company limited by guarantee)

Report and Accounts

31 March 2024

**Preston Muslim Society - Masjid-e-Salaam
Contents**

	Page
Charity Information	1
Trustees report	2
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8

**Preston Muslim Society - Masjid-e-Salaam
Charity Information
for the period ended 31 March 2024**

Address

Soloman House
Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

Charity registration number: 1148437

Company number: 08151041

Trustees

Mr Ayub Vali Bux (Chair)
Mr Abdul Samad Tailor
Mr Farouk Ahmed Assenje
Mr Ibrahim Gulam Manman
Mr Iqbal Vali Bux
Mr Mohammed Zafar Saiyed
Mr Rafique Ahmed Omer
Mr Anwar Essa
Mr Ibrahim Umarjee Bargit
Mr Ilyas Suleman Patel
Mr Yakub Ismail Ahmed
Mr Yusuf Ibrahim Moosa
Mr Ayub Mitha
Mr Hussein Arif Patel
Mr Maksud Patel
Mr Siraj Ibrahim Patel
Mr Rizwan Seth

Appointed independent examiner

M A Ibrahim (FCCA)

Accountants

M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Bankers

HSBC
Fishergate
Preston
PR1 8BQ

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2024

Charity registration number: 1148437

Company number: 08151041

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

Objectives and activities

The objects of the charity are set out in the Memorandum and Articles of Association and are summarised as follows:

To advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims accepting the Tablighi Jamaat as a Dawah organisation.

To preserve the Islamic culture and tradition and to establish the social and religious order of Islam with a view to seeking the pleasure of Allah in this life and in the hereafter.

To promote, encourage and advance the religious education and activities of the society's Muslim inhabitants in Preston by provision of mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

To make provisions for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars.

To organise and undertake such other projects consistent with the spirit of Islam as the society's trustees may decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The Charity carries out a wide range of activities in pursuance of its charitable aims and the Trustees consider that these activities provide benefit to those who worship at the Mosque.

Our Mosque provides a centre for worship and prayers and for the activities associated with our faith.

Our religious services and activities include:-

Prayers: The Mosque is open all day.

Festivals: The Mosque provides refreshments during Ramadan for those attending our Mosque who wishes to break the fast together.

Funerals: The Mosque provides a complete funeral service in line with the teachings of Islam.

Ceremonies: The Mosque provides an appropriate location for religious ceremonies such as Nikah (Islamic marriage).

Islamic awareness: The Mosque provides a location for lectures which is open to all, to promote Islamic knowledge and awareness.

Community activities: Our Mosque provides location for meetings and seminars for local groups and organisations.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2024

We want to promote, encourage and advance the religious education and activities of the Society's Muslim inhabitants in Preston by provision of Mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

An important part of our strategy is to make provision for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars. Finally to organise and undertake such other projects consistent with the spirit of Islam as the Society's Trustees may decide from time to time.

Financial review

The Charity's main source of income is public donations. During the period we received £151,842 in Lillah donations including £11,399 in Gift Aid refund from H M Revenue & Customs.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

Structure, governance and management

The company is limited by guarantee and has no share capital.

Preston Muslim Society, Masjid-E-Salaam is constituted as a Charitable Trust registered with the Charity Commission under charity number 1148437, which is regulated by Memorandum and articles dated 20th July 2012.

The Trustees are also Directors of the Charity for the purposes of the Companies Act 2006.

The Trustees must hold at least two meetings each year. A quorum at the meeting of the Trustees is at least fifty per cent (50%) of the Trustees in office and meetings may be held either in person or by suitable electronic means agreed by all Trustees.

The Trustees as charity trustees have control of the Society and its property and funds. The subscribers to the Memorandum (being the first members) are also first Trustees. The Subsequent Trustees are appointed by the Trustees. When complete, the Trustees consist of at least ten and not more than nineteen individuals. Trustees are appointed for life. On the death of a Trustee, the deceased Trustee's nominated next of kin is eligible under the Articles of Association.

Reference and administrative details

See preceding page under 'Charity Information'.

Names of the charity trustees who manage the charity

All trustees are named on the preceding page under 'Charity Information'.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2024

Statement of Trustee's responsibilities

The Trustees (who are also the Directors of Preston Muslim Society – Masjid-E-Salaam) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
- Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1 of the Financial Statement.

Approved by the Trustees and signed on its behalf by:

Mr Ayub Bux
Director and Trustee

Date: 20/09/2024

Preston Muslim Society - Masjid-e-Salaam

Independent Examiner's Report to the Trustees of Preston Muslim Society - Masjid-e-Salaam

I report to the trustees on my examination of the accounts of Preston Muslim Society - Masjid-e-Salaam (the Trust) for the period ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of
M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Date: 20/09/2024

Preston Muslim Society - Masjid-e-Salaam
Statement of financial activities
for the period ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Income	3					
Income and endowments from:						
Donations and legacies		172,217	-	-	172,217	207,398
Other		12,658	-	-	12,658	506
Total		<u>184,875</u>	<u>-</u>	<u>-</u>	<u>184,875</u>	<u>207,904</u>
Expenditure	4					
Expenditure on:						
Charitable activities		126,847	9,785	43,619	180,251	210,245
Net income/(expenditure) for the year		<u>58,028</u>	<u>(9,785)</u>	<u>(43,619)</u>	<u>4,624</u>	<u>(2,341)</u>
Reconciliation of funds						
Total funds brought forward		266,675	-	5,136,392	5,403,067	5,405,408
Net incoming resources for the year		58,028	(9,785)	(43,619)	4,624	(2,341)
Transfer between Funds		179,837	899,671	(1,079,508)	-	-
Total funds carried forward		<u>504,540</u>	<u>889,886</u>	<u>4,013,265</u>	<u>5,407,691</u>	<u>5,403,067</u>

Preston Muslim Society - Masjid-e-Salaam
Balance Sheet
At 31 March 2024

	Notes	Unrestricted funds	Restricted funds	Endowment funds	Total 2024	Total 2023
		£	£	£	£	£
Fixed assets						
Tangible assets	6	1,826	889,886	4,013,265	4,904,977	5,108,456
Investments	7	179,837	-	-	179,837	-
		<u>181,663</u>	<u>889,886</u>	<u>4,013,265</u>	<u>5,084,814</u>	<u>5,108,456</u>
Current assets						
Debtors	8	33,077	-	-	33,077	29,993
Cash at bank and in hand		290,800	-	-	290,800	269,887
		<u>323,877</u>	<u>-</u>	<u>-</u>	<u>323,877</u>	<u>299,880</u>
Creditors: amounts falling due within one year						
Trade creditors and accruals	9	1,000	-	-	1,000	5,269
Net current assets		<u>322,877</u>	<u>-</u>	<u>-</u>	<u>322,877</u>	<u>294,611</u>
Net assets		<u>504,540</u>	<u>889,886</u>	<u>4,013,265</u>	<u>5,407,691</u>	<u>5,403,067</u>
Funds of the Charity						
Unrestricted funds	10	504,540	-	-	504,540	266,675
Restricted income funds		-	889,886	-	889,886	-
Endowment Waqaf funds		-	-	4,013,265	4,013,265	5,136,392
Total funds		<u>504,540</u>	<u>889,886</u>	<u>4,013,265</u>	<u>5,407,691</u>	<u>5,403,067</u>

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

Mr Ilyas Patel
Trustee

Date: 20/09/2024

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2024

Basis of preparation

1 Basis of accounting

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

2 Accounting Policies

Income

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Buildings	1% Straight line
Fittings and equipment	10% Straight line

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Endowment Waqaf funds

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2024

3 Analysis of income	Unrestricted funds	Restricted funds	Endowment funds	2024 Total funds	2023 Prior year
	£	£	£	£	£
Donations and legacies					
Donations	151,842	-	-	151,842	184,624
Gift Aid	11,399	-	-	11,399	11,574
Rental income	8,976	-	-	8,976	11,200
Total	172,217	-	-	172,217	207,398
Other					
Other	12,658	-	-	12,658	506
Total	12,658	-	-	12,658	506
Total income	184,875	-	-	184,875	207,904

4 Analysis of expenditure	Unrestricted funds	Restricted funds	Endowment funds	2024 Total funds	2023 Prior year
	£	£	£	£	£
Expenditure on charitable activities					
Wages and paye	59,397	-	-	59,397	59,625
Employee pension	-	-	-	-	933
Heat and light	21,702	-	-	21,702	16,850
Rates	1,038	-	-	1,038	-
Water charges	2,143	-	-	2,143	4,992
Cleaning and consumables	3,774	-	-	3,774	-
Bank charges	628	-	-	628	-
Insurance	8,189	-	-	8,189	9,667
Repairs and maintenance	8,810	-	-	8,810	4,386
Grants & Donations	16,000	-	-	16,000	55,000
Equipment expensed	877	-	-	877	-
Depreciation	912	9,785	43,619	54,316	55,808
Telephone and internet	417	-	-	417	669
Subscriptions and software	335	-	-	335	1,245
Stationery, postage and printing	1,025	-	-	1,025	-
Independent examiner's fee	1,000	-	-	1,000	1,000
Legal and professional fees	600	-	-	600	-
Bank charges	-	-	-	-	70
Total	126,847	9,785	43,619	180,251	210,245
Total expenditure	126,847	9,785	43,619	180,251	210,245

5 Grants made to institutions

Name of institutions	Purpose	£
Preston Muslim Society-Jamea Masjid	Madrassa Construction	10,000
Rosemere Cancer Foundation	Medical	5,000
Angle Welfare & Education Trust	Drought Relief	1,000
		16,000

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2024

6 Land, buildings, equipment and fittings

	Fittings and equipment £	Restricted Buildings £	Endowment Buildings £	Total £
Cost				
At 1 April 2023	9,122	-	5,489,610	5,498,732
Additions / Improvements	-	30,674	-	30,674
Transferred		947,868	(1,127,705)	(179,837)
At 31 March 2024	<u>9,122</u>	<u>978,542</u>	<u>4,361,905</u>	<u>5,349,569</u>
Depreciation				
At 1 April 2023	6,384	-	383,892	390,276
Charge for the year	912	9,785	43,619	54,316
Transferred	-	78,871	(78,871)	7,296
At 31 March 2024	<u>7,296</u>	<u>88,656</u>	<u>348,640</u>	<u>444,592</u>
Net book value				
At 31 March 2024	<u>1,826</u>	<u>889,886</u>	<u>4,013,265</u>	<u>4,904,977</u>
At 31 March 2023	<u>2,738</u>	<u>-</u>	<u>5,105,718</u>	<u>5,108,456</u>

The trustees have reclassified the fixed assets to reflect the current true and fair view.

7 Investments

	Investment Property £	Total £
Cost		
Transfer from fixed assets	179,837	179,837
At 31 March 2024	<u>179,837</u>	<u>179,837</u>
Net book value		
At 31 March 2024	<u>179,837</u>	<u>179,837</u>
At 31 March 2023	<u>-</u>	<u>-</u>

8 Debtors

	2024	2023
Analysis of debtors:		
	£	£
Prepayments	3,084	-
Loan	29,993	29,993
	<u>33,077</u>	<u>29,993</u>

9 Creditors

	2024	2023
Analysis of creditors:		
	£	£
Taxes and other creditors	-	625
Accruals	1,000	4,644
	<u>1,000</u>	<u>5,269</u>

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2024

10 Analysis of fund assets and liabilities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
Tangible fixed assets	1,826	889,886	4,013,265	4,904,977
Investments	179,837	-	-	179,837
Current assets	323,877	-	-	323,877
Current liabilities	(1,000)	-	-	(1,000)
	<u>504,540</u>	<u>889,886</u>	<u>4,013,265</u>	<u>5,407,691</u>

11 Details of certain items of expenditure

	2024 £	2023 £
Fees for examination of the accounts	£	£
Independent examiner's fees	<u>1,000</u>	<u>1,000</u>

12 Transactions with trustees and related parties.

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

13 Employees

	2024 Number	2023 Number
Average number of employees	<u>3</u>	<u>4</u>

No employee received emoluments of more than £60,000.

PRESTON MUSLIM SOCIETY, MASJID-E-SALAAM

England & Wales - Charity number 1148437

Accounts

Charity registration number: 1148437
Company number: 08151041

Preston Muslim Society - Masjid-e-Salaam
(A company limited by guarantee)

Report and Accounts

31 March 2023

**Preston Muslim Society - Masjid-e-Salaam
Contents**

	Page
Charity Information	1
Trustees report	2
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8

**Preston Muslim Society - Masjid-e-Salaam
Charity Information
for the period ended 31 March 2023**

Address

Soloman House
Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

**Charity registration number: 1148437
Company number: 08151041**

Trustees

Mr Ayub Vali Bux (Chair)
Mr Abdul Samad Tailor
Mr Farouk Ahmed Assenje
Mr Ibrahim Gulam Manman
Mr Iqbal Vali Bux
Mr Mohammed Zafar Saiyed
Mr Rafique Ahmed Omer
Mr Anwar Essa
Mr Ibrahim Umarjee Bargit
Mr Ilyas Suleman Patel
Mr Yakub Ismail Ahmed
Mr Yusuf Ibrahim Moosa
Mr Ayub Mitha
Mr Hussein Arif Patel
Mr Maksud Patel
Mr Siraj Ibrahim Patel
Mr Rizwan Seth

Appointed independent examiner

M A Ibrahim (FCCA)

Accountants

M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Bankers

HSBC
Fishergate
Preston
PR1 8BQ

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2023

Charity registration number: 1148437

Company number: 08151041

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

Objectives and activities

The objects of the charity are set out in the Memorandum and Articles of Association and are summarised as follows:

To advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims accepting the Tablighi Jamaat as a Dawah organisation.

To preserve the Islamic culture and tradition and to establish the social and religious order of Islam with a view to seeking the pleasure of Allah in this life and in the hereafter.

To promote, encourage and advance the religious education and activities of the society's Muslim inhabitants in Preston by provision of mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

To make provisions for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars.

To organise and undertake such other projects consistent with the spirit of Islam as the society's trustees may decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The Charity carries out a wide range of activities in pursuance of its charitable aims and the Trustees consider that these activities provide benefit to those who worship at the Mosque.

Our Mosque provides a centre for worship and prayers and for the activities associated with our faith.

Our religious services and activities include:-

Prayers: The Mosque is open all day.

Festivals: The Mosque provides refreshments during Ramadan for those attending our Mosque who wishes to break the fast together.

Funerals: The Mosque provides a complete funeral service in line with the teachings of Islam.

Ceremonies: The Mosque provides an appropriate location for religious ceremonies such as Nikah (Islamic marriage).

Islamic awareness: The Mosque provides a location for lectures which is open to all, to promote Islamic knowledge and awareness.

Community activities: Our Mosque provides location for meetings and seminars for local groups and organisations.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2023

We want to promote, encourage and advance the religious education and activities of the Society's Muslim inhabitants in Preston by provision of Mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

An important part of our strategy is to make provision for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars. Finally to organise and undertake such other projects consistent with the spirit of Islam as the Society's Trustees may decide from time to time.

Financial review

The Charity's main source of income is public donations. During the period we received £184,624 in Lillah donations including £11,574 in Gift Aid refund from H M Revenue & Customs.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

Structure, governance and management

The company is limited by guarantee and has no share capital.

Preston Muslim Society, Masjid-E-Salaam is constituted as a Charitable Trust registered with the Charity Commission under charity number 1148437, which is regulated by Memorandum and articles dated 20th July 2012.

The Trustees are also Directors of the Charity for the purposes of the Companies Act 2006.

The Trustees must hold at least two meetings each year. A quorum at the meeting of the Trustees is at least fifty per cent (50%) of the Trustees in office and meetings may be held either in person or by suitable electronic means agreed by all Trustees.

The Trustees as charity trustees have control of the Society and its property and funds. The subscribers to the Memorandum (being the first members) are also first Trustees. The Subsequent Trustees are appointed by the Trustees. When complete, the Trustees consist of at least ten and not more than nineteen individuals. Trustees are appointed for life. On the death of a Trustee, the deceased Trustee's nominated next of kin is eligible under the Articles of Association.

Reference and administrative details

See preceding page under 'Charity Information'.

Names of the charity trustees who manage the charity

All trustees are named on the preceding page under 'Charity Information'.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2023

Statement of Trustee's responsibilities

The Trustees (who are also the Directors of Preston Muslim Society – Masjid-E-Salaam) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
- Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1 of the Financial Statement.

Approved by the Trustees and signed on its behalf by:

Mr Ayub Bux
Director and Trustee

Date: 28/07/2023

Preston Muslim Society - Masjid-e-Salaam

Independent Examiner's Report to the Trustees of Preston Muslim Society - Masjid-e-Salaam

I report to the trustees on my examination of the accounts of Preston Muslim Society - Masjid-e-Salaam (the Trust) for the period ended 31 March 2023.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of
M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Date: 28/07/2023

Preston Muslim Society - Masjid-e-Salaam
Statement of financial activities
for the period ended 31 March 2023

	Notes	Unrestricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income	3				
Income and endowments from:					
Donations and legacies		207,398	-	207,398	210,850
Other		506	-	506	3,531
Total		<u>207,904</u>	<u>-</u>	<u>207,904</u>	<u>214,381</u>
Expenditure	4				
Expenditure on:					
Charitable activities		155,349	54,896	210,245	189,019
Net income/(expenditure) for the year		<u>52,555</u>	<u>(54,896)</u>	<u>(2,341)</u>	<u>25,362</u>
Reconciliation of funds					
Total funds brought forward		244,794	5,160,614	5,405,408	5,380,046
Net incoming resources for the year		52,555	(54,896)	(2,341)	25,362
Total funds carried forward		<u>297,349</u>	<u>5,105,718</u>	<u>5,403,067</u>	<u>5,405,408</u>

Preston Muslim Society - Masjid-e-Salaam
Balance Sheet
At 31 March 2023

	Notes	Unrestricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Fixed assets					
Tangible assets	6	2,738	5,105,718	5,108,456	5,164,264
		<u>2,738</u>	<u>5,105,718</u>	<u>5,108,456</u>	<u>5,164,264</u>
Current assets					
Debtors	7	29,993	-	29,993	35,367
Cash at bank and in hand		269,887	-	269,887	206,842
		<u>299,880</u>	<u>-</u>	<u>299,880</u>	<u>242,209</u>
Creditors: amounts falling due within one year					
Trade creditors and accruals	8	5,269	-	5,269	1,065
Net current assets		<u>294,611</u>	<u>-</u>	<u>294,611</u>	<u>241,144</u>
Net assets		<u>297,349</u>	<u>5,105,718</u>	<u>5,403,067</u>	<u>5,405,408</u>
Funds of the Charity					
Unrestricted funds	9	297,349	-	297,349	244,794
Endowment Waqaf funds		-	5,105,718	5,105,718	5,160,614
Total funds		<u>297,349</u>	<u>5,105,718</u>	<u>5,403,067</u>	<u>5,405,408</u>

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

Mr Ilyas Patel
Trustee

Date: 28/07/2023

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2023

Basis of preparation

1 Basis of accounting

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

2 Accounting Policies

Income

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Buildings	1% Straight line
Fittings and equipment	10% Straight line

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Endowment Waqaf funds

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2023

3 Analysis of income	Unrestricted funds	Endowment funds	2023 Total funds	2022 Prior year
	£	£	£	£
Donations and legacies				
Donations	184,624	-	184,624	154,967
Gift Aid	11,574	-	11,574	10,700
Rental income	11,200	-	11,200	45,183
Total	207,398	-	207,398	210,850
Other				
Grants received	-	-	-	3,022
Other	506	-	506	509
Total	506	-	506	3,531
Total income	207,904	-	207,904	214,381

4 Analysis of expenditure	Unrestricted funds	Endowment funds	2023 Total funds	2022 Prior year
	£	£	£	£
Expenditure on charitable activities				
Wages and paye	59,625	-	59,625	59,472
Employee pension	933	-	933	1,635
HMRC JRS grant	-	-	-	14,696
Heat and light	16,850	-	16,850	13,693
Water charges	4,992	-	4,992	1,818
Insurance	9,667	-	9,667	9,044
Repairs and maintenance	4,386	-	4,386	2,219
Grants & Donations	55,000	-	55,000	26,953
Depreciation	912	54,896	55,808	55,808
Telephone and internet	669	-	669	802
Subscriptions and software	1,245	-	1,245	335
Stationery, postage and printing	-	-	-	1,160
Sundry expenses	-	-	-	334
Independent examiner's fee	1,000	-	1,000	1,000
Bank charges	70	-	70	50
Total	155,349	54,896	210,245	189,019
Total expenditure	155,349	54,896	210,245	189,019

5 Grants made to institutions

Name of institutions	Purpose	£
Al Khair Foundation	Flood Relief	4,000
Lancashire Teaching Hospital Charity	Medical	12,000
Ummah Welfare Trust	Poverty Relief	5,000
Akhuwat UK Trust	Flood Relief	20,000
Saylani Welfare Trust	Flood Relief	12,000
Angle Welfare & Education Trust	Drought Relief	1,000
Save our World	Winter Appeal	1,000
		55,000

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2023

6 Land, buildings, equipment and fittings

	Buildings £	Fittings and equipment £	Total £
Cost			
At 1 April 2022	5,489,610	9,122	5,498,732
At 31 March 2023	<u>5,489,610</u>	<u>9,122</u>	<u>5,498,732</u>
Depreciation			
At 1 April 2022	328,996	5,472	334,468
Charge for the year	54,896	912	55,808
At 31 March 2023	<u>383,892</u>	<u>6,384</u>	<u>390,276</u>
Net book value			
At 31 March 2023	<u>5,105,718</u>	<u>2,738</u>	<u>5,108,456</u>
At 31 March 2022	<u>5,160,614</u>	<u>3,650</u>	<u>5,164,264</u>

7 Debtors

	2023	2022
Analysis of debtors:		
	£	£
Prepayments	-	5,374
Loan	29,993	29,993
	<u>29,993</u>	<u>35,367</u>

8 Creditors

	2023	2022
Analysis of creditors:		
	£	£
Taxes and other creditors	625	625
Accruals	4,644	440
	<u>5,269</u>	<u>1,065</u>

9 Analysis of fund assets and liabilities

	Unrestricted funds £	Endowment funds £	Total 2023 £
Tangible fixed assets	2,738	5,105,718	5,108,456
Investments	-	-	-
Current assets	299,880	-	299,880
Current liabilities	(5,269)	-	(5,269)
	<u>297,349</u>	<u>5,105,718</u>	<u>5,403,067</u>

10 Details of certain items of expenditure

	2023	2022
Fees for examination of the accounts	£	£
Independent examiner's fees	<u>1,000</u>	<u>1,000</u>

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2023

11 Transactions with trustees and related parties.

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

12 Employees	2023 Number	2022 Number
Average number of employees	<u>4</u>	<u>5</u>

No employee received emoluments of more than £60,000.

PRESTON MUSLIM SOCIETY, MASJID-E-SALAAM

England & Wales - Charity number 1148437

Accounts

Charity registration number: 1148437
Company number: 08151041

Preston Muslim Society - Masjid-e-Salaam
(A company limited by guarantee)

Report and Accounts

31 March 2022

Preston Muslim Society - Masjid-e-Salaam

Contents

	Page
Charity Information	1
Trustees report	2
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8

**Preston Muslim Society - Masjid-e-Salaam
Charity Information
for the period ended 31 March 2022**

Address

Soloman House
Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

Charity registration number: 1148437

Company number: 08151041

Trustees

Mr Ayub Vali Bux (Chair)
Mr Abdul Samad Tailor
Mr Farouk Ahmed Assenje
Mr Ibrahim Gulam Manman
Mr Iqbal Vali Bux
Mr Mohammed Zafar Saiyed
Mr Rafique Ahmed Omer
Mr Anwar Essa
Mr Ibrahim Umarjee Bargit
Mr Ilyas Suleman Patel
Mr Yakub Ismail Ahmed
Mr Yusuf Ibrahim Moosa
Mr Ayub Mitha
Mr Hussein Arif Patel
Mr Maksud Patel
Mr Siraj Ibrahim Patel
Mr Rizwan Seth

Appointed independent examiner

M A Ibrahim (FCCA)

Accountants

M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Bankers

HSBC
Fishergate
Preston
PR1 8BQ

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2022

Charity registration number: 1148437

Company number: 08151041

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

Objectives and activities

The objects of the charity are set out in the Memorandum and Articles of Association and are summarised as follows:

To advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims accepting the Tablighi Jamaat as a Dawah organisation.

To preserve the Islamic culture and tradition and to establish the social and religious order of Islam with a view to seeking the pleasure of Allah in this life and in the hereafter.

To promote, encourage and advance the religious education and activities of the society's Muslim inhabitants in Preston by provision of mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

To make provisions for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars.

To organise and undertake such other projects consistent with the spirit of Islam as the society's trustees may decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The Charity carries out a wide range of activities in pursuance of its charitable aims and the Trustees consider that these activities provide benefit to those who worship at the Mosque.

Our Mosque provides a centre for worship and prayers and for the activities associated with our faith.

Our religious services and activities include:-

Prayers: The Mosque is open all day.

Festivals: The Mosque provides refreshments during Ramadan for those attending our Mosque who wishes to break the fast together.

Funerals: The Mosque provides a complete funeral service in line with the teachings of Islam.

Ceremonies: The Mosque provides an appropriate location for religious ceremonies such as Nikah (Islamic marriage).

Islamic awareness: The Mosque provides a location for lectures which is open to all, to promote Islamic knowledge and awareness.

Community activities: Our Mosque provides location for meetings and seminars for local groups and organisations.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2022

We want to promote, encourage and advance the religious education and activities of the Society's Muslim inhabitants in Preston by provision of Mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

An important part of our strategy is to make provision for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars. Finally to organise and undertake such other projects consistent with the spirit of Islam as the Society's Trustees may decide from time to time.

Financial review

The Charity's main source of income is public donations. During the period we received £154,967 in Lillah donations including £10,700 in Gift Aid refund from H M Revenue & Customs.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

Structure, governance and management

The company is limited by guarantee and has no share capital.

Preston Muslim Society, Masjid-E-Salaam is constituted as a Charitable Trust registered with the Charity Commission under charity number 1148437, which is regulated by Memorandum and articles dated 20th July 2012.

The Trustees are also Directors of the Charity for the purposes of the Companies Act 2006.

The Trustees must hold at least two meetings each year. A quorum at the meeting of the Trustees is at least fifty per cent (50%) of the Trustees in office and meetings may be held either in person or by suitable electronic means agreed by all Trustees.

The Trustees as charity trustees have control of the Society and its property and funds. The subscribers to the Memorandum (being the first members) are also first Trustees. The Subsequent Trustees are appointed by the Trustees. When complete, the Trustees consist of at least ten and not more than nineteen individuals. Trustees are appointed for life. On the death of a Trustee, the deceased Trustee's nominated next of kin is eligible under the Articles of Association.

Reference and administrative details

See preceding page under 'Charity Information'.

Names of the charity trustees who manage the charity

All trustees are named on the preceding page under 'Charity Information'.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2022

Statement of Trustee's responsibilities

The Trustees (who are also the Directors of Preston Muslim Society – Masjid-E-Salaam) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
- Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1 of the Financial Statement.

Approved by the Trustees and signed on its behalf by:

Mr Ayub Bux
Director and Trustee

Date: 08/09/2022

Preston Muslim Society - Masjid-e-Salaam

Independent Examiner's Report to the Trustees of Preston Muslim Society - Masjid-e-Salaam

I report to the trustees on my examination of the accounts of Preston Muslim Society - Masjid-e-Salaam (the Trust) for the period ended 31 March 2022.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of
M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Date: 08/09/2022

Preston Muslim Society - Masjid-e-Salaam
Statement of financial activities
for the period ended 31 March 2022

	Notes	Unrestricted funds	Endowment funds	Total 2022	Total 2021
	3	£	£	£	£
Income					
Income and endowments from:					
Donations and legacies		210,850	-	210,850	127,792
Other		3,531	-	3,531	7,000
Total		<u>214,381</u>	<u>-</u>	<u>214,381</u>	<u>134,792</u>
Expenditure	4				
Expenditure on:					
Charitable activities		134,123	54,896	189,019	136,754
Net income/(expenditure) for the year		<u>80,258</u>	<u>(54,896)</u>	<u>25,362</u>	<u>(1,962)</u>
Reconciliation of funds					
Total funds brought forward		164,536	5,215,510	5,380,046	5,382,008
Net incoming resources for the year		80,258	(54,896)	25,362	(1,962)
Total funds carried forward		<u>244,794</u>	<u>5,160,614</u>	<u>5,405,408</u>	<u>5,380,046</u>

Preston Muslim Society - Masjid-e-Salaam
Balance Sheet
At 31 March 2022

	Notes	Unrestricted funds	Endowment funds	Total 2022	Total 2021
		£	£	£	£
Fixed assets					
Tangible assets	6	3,650	5,160,614	5,164,264	5,220,072
Current assets					
Debtors	7	35,367	-	35,367	5,205
Cash at bank and in hand		206,842	-	206,842	157,285
		<u>242,209</u>	-	<u>242,209</u>	<u>162,490</u>
Creditors: amounts falling due within one year					
Trade creditors and accruals	8	1,065	-	1,065	2,516
Net current assets		<u>241,144</u>	-	<u>241,144</u>	<u>159,974</u>
Net assets		<u>244,794</u>	<u>5,160,614</u>	<u>5,405,408</u>	<u>5,380,046</u>
Funds of the Charity					
Unrestricted funds	9	244,794	-	244,794	164,536
Endowment Waqaf funds		-	5,160,614	5,160,614	5,215,510
Total funds		<u>244,794</u>	<u>5,160,614</u>	<u>5,405,408</u>	<u>5,380,046</u>

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

Mr Ilyas Patel
Trustee

Date: 08/09/2022

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2022

Basis of preparation

1 Basis of accounting

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

2 Accounting Policies

Income

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	1% Straight line
Fittings and equipment	10% Straight line

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Endowment Waqaf funds

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2022

3 Analysis of income	Unrestricted funds	Endowment funds	2022 Total funds	2021 Prior year
	£	£	£	£
Donations and legacies				
Donations	154,967	-	154,967	110,374
Gift Aid	10,700	-	10,700	8,400
Rental income	45,183	-	45,183	9,018
Total	210,850	-	210,850	127,792
Other				
Grants received	3,022	-	3,022	5,000
Other	509	-	509	2,000
Total	3,531	-	3,531	7,000
Total income	214,381	-	214,381	134,792

4 Analysis of expenditure	Unrestricted funds	Endowment funds	2022 Total funds	2021 Prior year
	£	£	£	£
Expenditure on charitable activities				
Wages	59,472	-	59,472	54,338
Employee pension	1,635	-	1,635	1,456
HMRC JRS grant	14,696	-	14,696	(33,375)
Heat and light	13,693	-	13,693	14,084
Water charges	1,818	-	1,818	3,100
Insurance	9,044	-	9,044	8,836
Repairs and Renewals	2,219	-	2,219	3,447
Grants & Donations	26,953	-	26,953	4,000
Equipment expensed	-	-	-	936
Depreciation	912	54,896	55,808	55,808
Telephone and internet	802	-	802	971
Subscriptions	335	-	335	75
Office stationery, postage and printing	1,160	-	1,160	-
Sundry expenses	334	-	334	-
Independent examiner's fee	1,000	-	1,000	1,000
Legal and professional fees	-	-	-	900
Professional fees for new build project	-	-	-	21,160
Bank charges	50	-	50	18
Total	134,123	54,896	189,019	136,754
Total expenditure	134,123	54,896	189,019	136,754

5 Grants made to institutions

Name of institutions	Purpose	£
Bharuch Muslim Medical and Welfare	Medical aid	7,500
Jamiah Education and Relief Trust	Medical aid	11,953
Valan Social Welfare Trust	Medical aid	7,500
		26,953

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2022

6 Land, buildings, equipment and fittings

	Buildings £	Fittings and equipment £	Total £
Cost			
At 1 April 2021	5,489,610	9,122	5,498,732
At 31 March 2022	<u>5,489,610</u>	<u>9,122</u>	<u>5,498,732</u>
Depreciation			
At 1 April 2021	274,100	4,560	278,660
Charge for the year	54,896	912	55,808
At 31 March 2022	<u>328,996</u>	<u>5,472</u>	<u>334,468</u>
Net book value			
At 31 March 2022	<u>5,160,614</u>	<u>3,650</u>	<u>5,164,264</u>
At 31 March 2021	<u>5,215,510</u>	<u>4,562</u>	<u>5,220,072</u>

7 Debtors

	2022	2021
Analysis of debtors:		
	£	£
Prepayments	5,374	5,205
Loan - Nuh's Ark Nursery Limited	29,993	-
	<u>35,367</u>	<u>5,205</u>

8 Creditors

	2022	2021
Analysis of creditors:		
	£	£
Taxes and other creditors	625	860
Accruals	440	1,656
	<u>1,065</u>	<u>2,516</u>

9 Analysis of fund assets and liabilities

	Unrestricted funds £	Endowment funds £	Total 2022 £
Tangible fixed assets	3,650	5,160,614	5,164,264
Current assets	242,209	-	242,209
Current liabilities	1,065	-	1,065
	<u>244,794</u>	<u>5,160,614</u>	<u>5,405,408</u>

10 Transactions with trustees and related parties

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2022

11 Details of certain items of expenditure

Fees for examination of the accounts	2022	2021
	£	£
Independent examiner's fees	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

12 Employees

	2022	2021
	Number	Number
Average number of employees	5	5
	<u>5</u>	<u>5</u>

PRESTON MUSLIM SOCIETY, MASJID-E-SALAAM

England & Wales - Charity number 1148437

Accounts

Charity registration number: 1148437
Company number: 08151041

Preston Muslim Society - Masjid-e-Salaam
(A company limited by guarantee)

Report and Accounts

31 March 2021

Preston Muslim Society - Masjid-e-Salaam

Contents

	Page
Charity Information	1
Trustees report	2
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8

**Preston Muslim Society - Masjid-e-Salaam
Charity Information
for the period ended 31 March 2021**

Address

Soloman House
Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

Charity registration number: 1148437

Company number: 08151041

Trustees

Mr Ayub Vali Bux (Chair)
Mr Abdul Samad Tailor
Mr Farouk Ahmed Assenjee
Mr Hasan Ahmed Patel - Deceased 15/11/2020
Mr Ibrahim Gulam Manman
Mr Iqbal Vali Bux
Mr Mohammed Zafar Saiyed
Mr Rafique Ahmed Omer
Mr Anwar Essa
Mr Ibrahim Umarjee Bargit
Mr Ilyas Suleman Patel
Mr Yakub Ismail Ahmed
Mr Yusuf Ibrahim Moosa
Mr Ayub Mitha
Mr Hussein Arif Patel
Mr Maksud Patel
Mr Siraj Ibrahim Patel
Mr Rizwan Seth - Appointed on 23/11/2020

Appointed independent examiner

M A Ibrahim (FCCA)

Accountants

M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Bankers

HSBC
Fishergate
Preston
PR1 8BQ

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2021

Charity registration number: 1148437

Company number: 08151041

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

Objectives and activities

The objects of the charity are set out in the Memorandum and Articles of Association and are summarised as follows:

To advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims accepting the Tablighi Jamaat as a Dawah organisation.

To preserve the Islamic culture and tradition and to establish the social and religious order of Islam with a view to seeking the pleasure of Allah in this life and in the hereafter.

To promote, encourage and advance the religious education and activities of the society's Muslim inhabitants in Preston by provision of mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

To make provisions for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars.

To organise and undertake such other projects consistent with the spirit of Islam as the society's trustees may decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The Charity carries out a wide range of activities in pursuance of its charitable aims and the Trustees consider that these activities provide benefit to those who worship at the Mosque.

Our Mosque provides a centre for worship and prayers and for the activities associated with our faith.

Our religious services and activities include:-

Prayers: The Mosque is open all day.

Festivals: The Mosque provides refreshments during Ramadan for those attending our Mosque who wishes to break the fast together.

Funerals: The Mosque provides a complete funeral service in line with the teachings of Islam.

Ceremonies: The Mosque provides an appropriate location for religious ceremonies such as Nikah (Islamic marriage).

Islamic awareness: The Mosque provides a location for lectures which is open to all, to promote Islamic knowledge and awareness.

Community activities: Our Mosque provides location for meetings and seminars for local groups and organisations.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2021

We want to promote, encourage and advance the religious education and activities of the Society's Muslim inhabitants in Preston by provision of Mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

An important part of our strategy is to make provision for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars. Finally to organise and undertake such other projects consistent with the spirit of Islam as the Society's Trustees may decide from time to time.

COVID-19

The COVID-19 pandemic has posed significant unforeseen challenges.

Much of the Aims and activities of the mosque were greatly restricted due to the Covid lockdown. However, as a board of trustees we still endeavoured to achieve as much as we could of the aims and objectives of the charity.

Government health guidelines were implemented, risk assessments carried, covid officers appointed, volunteers nominated and trained to understand and manage the Covid rules and signs displayed to make our organisation as safe as possible.

Many members of our community lost their lives during the pandemic, May The Almighty grant them the highest place in Jannah. Our heartfelt condolences go out to all those who have lost loved ones during this difficult time.

The past year has been one of significant challenges, but we have emerged a better and a stronger unit.

Financial review

The Charity's main source of income is public donations. During the period we received £110,374 in Lillah donations including £8,400 in Gift Aid refund from H M Revenue & Customs.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

Structure, governance and management

The company is limited by guarantee and has no share capital.

Preston Muslim Society, Masjid-E-Salaam is constituted as a Charitable Trust registered with the Charity Commission under charity number 1148437, which is regulated by Memorandum and articles dated 20th July 2012.

The Trustees are also Directors of the Charity for the purposes of the Companies Act 2006.

The Trustees must hold at least two meetings each year. A quorum at the meeting of the Trustees is at least fifty per cent (50%) of the Trustees in office and meetings may be held either in person or by suitable electronic means agreed by all Trustees.

The Trustees as charity trustees have control of the Society and its property and funds. The subscribers to the Memorandum (being the first members) are also first Trustees. The Subsequent Trustees are appointed by the Trustees. When complete, the Trustees consist of at least ten and not more than nineteen individuals. Trustees are appointed for life. On the death of a Trustee, the deceased Trustee's nominated next of kin is eligible under the Articles of Association.

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Trustees' annual report (including Directors' report) for the period ended 31 March 2021

The trustees would like to express their sadness and condolences at the loss of one of the founder trustees Hasan Ahmed Patel, the trust and the whole community are very grateful for the length of service he provided as a trustee and the time he contributed towards the running of the trust. May The Almighty grant him Jannah. Ameen.

Reference and administrative details

See preceding page under 'Charity Information'.

Names of the charity trustees who manage the charity

All trustees are named on the preceding page under 'Charity Information'.

Statement of Trustee's responsibilities

The Trustees (who are also the Directors of Preston Muslim Society – Masjid-E-Salaam) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
- Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1 of the Financial Statement.

Approved by the Trustees and signed on its behalf by:

Mr Ayub Bux
Director and Trustee

Date: 02/08/2021

Preston Muslim Society - Masjid-e-Salaam

Independent Examiner's Report to the Trustees of Preston Muslim Society - Masjid-e-Salaam

I report to the trustees on my examination of the accounts of Preston Muslim Society - Masjid-e-Salaam (the Trust) for the period ended 31 March 2021.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of
M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Date: 02/08/2021

Preston Muslim Society - Masjid-e-Salaam
Statement of financial activities
for the period ended 31 March 2021

	Notes	Unrestricted funds	Endowment funds	Total 2021	Total 2020
Income	3	£	£	£	£
Income and endowments from:					
Donations and legacies		127,792	-	127,792	132,234
Other		7,000	-	7,000	-
Total		<u>134,792</u>	<u>-</u>	<u>134,792</u>	<u>132,234</u>
Expenditure					
Expenditure on:					
Charitable activities	4	81,858	54,896	136,754	188,702
Net income/(expenditure) for the year		<u>52,934</u>	<u>(54,896)</u>	<u>(1,962)</u>	<u>(56,468)</u>
Reconciliation of funds					
Total funds brought forward		104,741	5,277,268	5,382,009	5,438,476
Net incoming resources for the year		52,934	(54,896)	(1,962)	(56,468)
Transfer between Funds		6,862	(6,862)	0	-
Total funds carried forward		<u>164,536</u>	<u>5,215,510</u>	<u>5,380,046</u>	<u>5,382,009</u>

Preston Muslim Society - Masjid-e-Salaam
Balance Sheet
At 31 March 2021

	Notes	Unrestricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
Fixed assets					
Tangible assets	6	4,562	5,215,510	5,220,072	5,275,880
Current assets					
Debtors	7	5,205	-	5,205	5,178
Cash at bank and in hand		157,285	-	157,285	105,009
		<u>162,490</u>	<u>-</u>	<u>162,490</u>	<u>110,187</u>
Creditors: amounts falling due within one year					
Trade creditors and accruals	8	2,516	-	2,516	4,057
Net current assets		<u>159,974</u>	<u>-</u>	<u>159,974</u>	<u>106,130</u>
Net assets		<u>164,536</u>	<u>5,215,510</u>	<u>5,380,046</u>	<u>5,382,010</u>
Funds of the Charity					
Unrestricted funds	9	164,536	-	164,536	104,741
Endowment Waqaf funds		-	5,215,510	5,215,510	5,277,268
Total funds		<u>164,536</u>	<u>5,215,510</u>	<u>5,380,046</u>	<u>5,382,009</u>

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

Mr Ilyas Patel
Trustee

Date: 02/08/2021

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2021

Basis of preparation

1 Basis of accounting

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

2 Accounting Policies

Income

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	1% Straight line
Fittings and equipment	10% Straight line

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Endowment Waqaf funds

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2021

3 Analysis of income	Unrestricted funds	Endowment funds	2021 Total funds	2020 Prior year
	£	£	£	£
Donations and legacies				
Donations	110,374	-	110,374	111,477
Gift Aid	8,400	-	8,400	12,100
Rental income	9,018	-	9,018	8,657
Total	127,792	-	127,792	132,234
Other				
Grants received	5,000	-	5,000	-
Other	2,000	-	2,000	-
Total	7,000	-	7,000	-
Total income	134,792	-	134,792	132,234

4 Analysis of expenditure	Unrestricted funds	Endowment funds	2021 Total funds	2020 Prior year
	£	£	£	£
Expenditure on charitable activities				
Wages	54,338	-	54,338	56,014
Employee pension	1,456	-	1,456	1,480
HMRC JRS grant	(33,375)	-	(33,375)	-
Heat and light	14,084	-	14,084	13,586
Rates	-	-	-	174
Water charges	3,100	-	3,100	1,458
Insurance	8,836	-	8,836	8,261
Legal and professional fees	-	-	-	2,550
Repairs and Renewals	3,447	-	3,447	34,378
Grants & Donations	4,000	-	4,000	12,000
Equipment expensed	936	-	936	709
Depreciation	912	54,896	55,808	55,808
Telephone and internet	971	-	971	933
Subscriptions	75	-	75	335
Independent examiner's fee	1,000	-	1,000	1,000
Legal and professional fees	900	-	900	-
Professional fees for new build project	21,160	-	21,160	-
Bank charges	18	-	18	16
Total	81,858	54,896	136,754	188,702
Total expenditure	81,858	54,896	136,754	188,702

5 Grants made to institutions

Name of institutions	Purpose	£
Fulwood Food Bank	Providing food to those in need	2,000
NHS Heroes Support Hub	Helping NHS frontline staff	2,000
		4,000

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2021

6 Land, buildings, equipment and fittings

	Buildings £	Fittings and equipment £	Total £
Cost			
At 1 April 2020	5,489,610	9,122	5,498,732
At 31 March 2021	<u>5,489,610</u>	<u>9,122</u>	<u>5,498,732</u>
Depreciation			
At 1 April 2020	219,204	3,648	222,852
Charge for the year	54,896	912	55,808
At 31 March 2021	<u>274,100</u>	<u>4,560</u>	<u>278,660</u>
Net book value			
At 31 March 2021	<u>5,215,510</u>	<u>4,562</u>	<u>5,220,072</u>
At 31 March 2020	<u>5,270,406</u>	<u>5,474</u>	<u>5,275,880</u>

7 Debtors

	2021	2020
Analysis of debtors:		
	£	£
Prepayments	5,205	5,178
	<u>5,205</u>	<u>5,178</u>

8 Creditors

	2021	2020
Analysis of creditors:		
	£	£
Taxes and other creditors	860	1,798
Accruals	1,656	2,259
	<u>2,516</u>	<u>4,057</u>

9 Analysis of fund assets and liabilities

	Unrestricted funds £	Endowment funds £	Total 2021 £
Tangible fixed assets	4,562	5,215,510	5,220,072
Current assets	162,490	-	162,490
Current liabilities	2,516	-	2,516
	<u>164,536</u>	<u>5,215,510</u>	<u>5,380,046</u>

10 Transactions with trustees and related parties

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2021

11 Details of certain items of expenditure

	2021	2020
	£	£
Fees for examination of the accounts		
Independent examiner's fees	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

12 Employees

	2021	2020
	Number	Number
Average number of employees	5	5
	<u>5</u>	<u>5</u>