

**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**

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**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
		£	£	£	£
<b>Income</b>	<b>3</b>				
<b>Income and endowments from:</b>					
Donations and legacies		127,792	-	127,792	132,234
Other		7,000	-	7,000	-
<b>Total</b>		<u>134,792</u>	<u>-</u>	<u>134,792</u>	<u>132,234</u>
<b>Expenditure</b>	<b>4</b>				
<b>Expenditure on:</b>					
Charitable activities		81,858	54,896	136,754	188,702
<b>Net income/(expenditure) for the year</b>		<u>52,934</u>	<u>(54,896)</u>	<u>(1,962)</u>	<u>(56,468)</u>
<b>Reconciliation of funds</b>					
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	-
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>					
Tangible assets	6	4,562	5,215,510	5,220,072	5,275,880
<b>Current assets</b>					
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>
<b>Creditors: amounts falling due within one year</b>					
Trade creditors and accruals	8	2,516	-	2,516	4,057
<b>Net current assets</b>		<u>159,974</u>	<u>-</u>	<u>159,974</u>	<u>106,130</u>
<b>Net assets</b>		<u>164,536</u>	<u>5,215,510</u>	<u>5,380,046</u>	<u>5,382,010</u>
<b>Funds of the Charity</b>	9				
Unrestricted funds		164,536	-	164,536	104,741
Endowment Waqaf funds		-	5,215,510	5,215,510	5,277,268
<b>Total funds</b>		<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**

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

<b>4 Analysis of expenditure</b>	<b>Unrestricted funds</b>	<b>Endowment funds</b>	<b>2021 Total funds</b>	<b>2020 Prior year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on charitable activities</b>				
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
<b>Total</b>	<b>81,858</b>	<b>54,896</b>	<b>136,754</b>	<b>188,702</b>
<b>Total expenditure</b>	<b>81,858</b>	<b>54,896</b>	<b>136,754</b>	<b>188,702</b>

**5 Grants made to institutions**

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

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

**6 Land, buildings, equipment and fittings**

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

**7 Debtors**

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

**8 Creditors**

	<b>2021</b>	<b>2020</b>
Analysis of creditors:		
	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted funds</b>	<b>Endowment funds</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

**12 Employees**

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