

Charity number: 1158609
Company Number: 08814639

Preston Muslim Society, Quwwatul Islam Masjid

Trustees' report and audited financial statements
for the year ended 31 March 2025

Preston Muslim Society, Quwwatul Islam Masjid

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**Preston Muslim Society, Quwwatul Islam Masjid
For The Year Ended 31 March 2025**

Legal and administrative information

Charity number 1158609

Company number: 08814639

Registered office Peel Hall Street
Preston
Lancashire
PR1 6QQ

Trustees

| | |
|------------------------------|----------------------|
| Mr Mustak Mohammed Patel | Resigned 22/04/2024 |
| Mr Hussain Hafeji Ahmed | Resigned 22/04/2024 |
| Mr Yunus Ibrahim Khanji | Resigned 22/04/2024 |
| Mr Imran Patel | Resigned 22/04/2024 |
| Mr Gulam Husain Ismail Khoda | Resigned 22/04/2024 |
| Mr Ahmed Saeed Desai | Resigned 22/04/2024 |
| Mr Munir Gurjee | Appointed 01/03/2024 |
| Mr Mubarek Patel | Appointed 22/04/2024 |
| Mr Ayub Ibrahim Ahmed | Appointed 22/04/2024 |
| Mr Mohammed Hussain Gurjee | Appointed 22/04/2024 |
| Mr Arif Mohmed Patel | Appointed 22/04/2024 |
| Mr Gulam Hussain Adam Patel | Appointed 22/04/2024 |
| Mr Huzaifa Hafeji | Appointed 22/04/2024 |
| Mr Ismail Vali | Appointed 30/08/2024 |
| Mr Yakub Tailor | Appointed 30/08/2024 |

Secretary Mr Mubarek Patel

Chief executive Mr Munir Gurjee

Auditor Ilyas Patel (Accountants) Limited
Chartered Certified Accountants
Soloman House, Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

Bankers Barclays Bank Plc
38 Fishergate
Preston
Lancashire
PR1 2DD

Preston Muslim Society, Quwwatul Islam Masjid

Report of the trustees for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. This report is prepared in accordance with the Statement of Recommended Practice - Accounting and reporting by the Charities and complies with applicable law.

Structure, governance and management

Preston Muslim Society, Quwwatul Islam Masjid, was constituted on 13th December 2013 and is registered with the Charity Commission under charity number 1158609. The company number is 08814639

Trustees are appointed by the Board of Trustees. The Board of Trustees comprises members from a variety of backgrounds. The procedure to appoint or withdraw a trustee is in accordance with the constitution. There are informal procedures in place for the induction and training of new trustees. The trustees are also encouraged to attend relevant external briefing training courses.

The Board of Trustees are responsible for the management of the risks faced by the charity. Risks are identified, assessed and controls established throughout the year. The trustees who served during the year and up to the date of this report are set out on page 1.

Objectives and activities

The objectives of the trust as per the Constitution are:-

- a) The advancement of education of the Islamic religion
- b) The advancement of the education of Muslim children and adults
- c) The relief of need, hardship and distress amongst the inhabitants of Preston

The trust shall try to achieve the above objectives by establishing a mosque as a place of worship and facilitate other activities allied to the promotion of knowledge and understanding of the beliefs and institutions of Islam.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. These activities fit within the following descriptions of charitable purposes as set out in the Charities Act, for the benefit of the public:-

- a) the advancement of religion
- b) the advancement of education
- c) the prevention or relief of poverty

Achievements and performance

The trust has maintained its duty to provide a place of worship for its members.

The trust has also maintained its duty to undertake and arrange assessments to ensure that hazards are being properly identified and appropriate protective measures are in place to assist in minimising the possibility of loss from risk. Periodic reviews take place to assess the performance of the systems implemented.

Preston Muslim Society, Quwwatul Islam Masjid

Report of the trustees for the year ended 31 March 2025 (Cont)

Financial review

The mosque's principal funding source is donations from members. Overheads have remained fairly consistent. The financial situation of the mosque continues to be satisfactory. The present level of funding is adequate to support the continuation of the mosque and the trustees consider the financial position of the charity to be satisfactory.

Property has been revalued to take into account current market values. A revaluation reserve has been created of £6,075,467 to increase the combined market value of all properties at £9,785,000. The valuation was carried out by Lea Hough Chartered Surveyors on 31st March 2025

Property has been split in the fixed assets between Investment properties and Freehold land and buildings.

Reserves policy

The charity has a reserves policy, which identifies a minimum level of unrestricted reserves to ensure its core activity could continue during a period of difficulty. The policy is reviewed on an annual basis.

Plans for future periods

The trustees plan to maintain and improve upon the current standards of advancements of the Islamic religion and of the advancements of the education of Muslim children and adults.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



Mr Munir Gurjee
Trustee

17/10/2025
Date

Preston Muslim Society, Quwwatul Islam Masjid

Independent Auditor's Report to the Trustees

Opinion

We have audited the financial statements of Preston Muslim Society, Quwwatul Islam Masjid for the year ended 31st March 2025 which are set out on pages 1 to 19 and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs, of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs-UK) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

Preston Muslim Society, Quwwatul Islam Masjid Independent Auditor's Report to the Trustees (Cont)

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

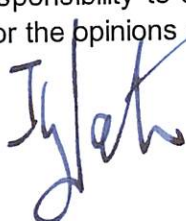
Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Use of the report


This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:



Date: 17/10/2025


**Ilyas Patel (FCCA) Senior Statutory Auditor
for and on behalf of Ilyas Patel (Accountants) Limited, Statutory Auditor
Chartered Certified Accountants
Soloman House, Belgrave Court, Fulwood
Preston, Lancashire, PR2 9PL**

|  | | Preston Muslim Society, Quwwatul Islam Masjid | | | | | Charity No 1158609 | |
|--|-------------------------|---|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------|-----------|
| Section A: Statement of Financial Activities | | | | | | | | |
| For The Year Ended 31 March 2025 | | | | | | | | |
| Recommended categories by activity | Details of own analysis | Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Last year £ F05 | |
| Incoming resources (Note 3) | | | | | | | | |
| Incoming resources from generated funds | | | - | - | - | - | - | |
| Voluntary income | | S01 | 442,054 | - | - | 442,054 | 507,243 | |
| Activities for generating funds | | S02 | 147,503 | - | - | 147,503 | 167,524 | |
| Investment income | | S03 | 476 | - | - | 476 | 215 | |
| Incoming resources from charitable activities | | S04 | - | - | - | - | - | |
| Other incoming resources | Grants and Gift Aid | S05 | 68,283 | - | - | 68,283 | - | |
| Total incoming resources | | | S06 | 658,316 | - | - | 658,316 | 674,982 |
| Resources expended (Notes 4-8) | | | | | | | | |
| Costs of Generating Funds | | | - | - | - | - | - | |
| Costs of generating voluntary income | | S07 | 224,873 | - | - | 224,873 | 189,934 | |
| Fundraising trading costs | | S08 | - | - | - | - | - | |
| Investment management costs | | S09 | - | - | - | - | - | |
| Charitable activities | | S10 | 327,140 | - | - | 327,140 | 177,907 | |
| Governance costs | | S11 | 11,135 | - | - | 11,135 | 8,504 | |
| Other resources expended | | S12 | - | - | - | - | - | |
| Total resources expended | | | S13 | 563,148 | - | - | 563,148 | 376,345 |
| Net incoming/(outgoing) resources before transfers | | | S14 | 95,168 | 0 | - | 95,168 | 298,637 |
| Gross transfers between funds | | | S15 | - | 0 | - | - | - |
| Net incoming/(outgoing) resources before other recognised gains/(losses) | | | S16 | 95,168 | 0 | - | 95,168 | 298,637 |
| Other recognised gains/(losses) | | | | | | | | |
| Gains and losses on revaluation of fixed assets for the charity's own use | | S17 | - | - | - | - | - | |
| Funds transferred from Preston Muslim Society, Charity Number 700936 | | S18 | - | - | - | - | - | |
| Net movement in funds | | | S19 | 95,168 | 0 | - | 95,168 | 298,637 |
| Total funds brought forward | | | S20 | 3,042,980 | 33,158 | 1,345,764 | 4,421,902 | 4,123,265 |
| Revaluations In year | | | S21 | 6,075,467 | | | 6,075,467 | |
| Total funds carried forward | | | S22 | 9,213,615 | 33,158 | 1,345,764 | 10,592,537 | 4,421,902 |

Preston Muslim Society, Quwwatul Islam Masjid
Section B: Balance Sheet As at 31 March 2025

| | Note | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total this year £ F04 | Total last year £ F05 |
|---|------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Fixed assets | | | | | | |
| Tangible assets (Note 9) | B01 | 7,851,164 | - | 1,345,764 | 9,196,928 | 3,723,650 |
| | B02 | - | - | - | - | - |
| Investments (Note 10) | B03 | - | - | 600,000 | 600,000 | - |
| Total fixed assets | B04 | 7,851,164 | - | 1,945,764 | 9,796,928 | 3,723,650 |
| Current assets | | | | | | |
| Stock and work in progress | B05 | - | - | - | - | - |
| Debtors (Note 11) | B06 | 3,961 | - | - | 3,961 | 1,433 |
| (Short term) investments | B07 | - | - | - | - | - |
| Cash at bank and in hand | B08 | 799,197 | - | - | 799,197 | 708,936 |
| Total current assets | B09 | 803,158 | - | - | 803,158 | 710,369 |
| Creditors: amounts falling due within one year (Note 12) | B10 | 7,549 | - | - | 7,549 | 12,117 |
| Net current assets/(liabilities) | B11 | 795,609 | - | - | 795,609 | 698,252 |
| Total assets less current liabilities | B12 | 8,646,773 | - | 1,945,764 | 10,592,537 | 4,421,902 |
| Creditors: amounts falling due after one year (Note 12) | B13 | - | - | - | - | - |
| Provisions for liabilities and charges | B14 | - | - | - | - | - |
| Net assets | B15 | 8,646,773 | - | 1,945,764 | 10,592,537 | 4,421,902 |
| Funds of the Charity | | | | | | |
| Unrestricted funds | B16 | 9,213,615 | - | - | 9,213,615 | 3,042,980 |
| | B17 | - | - | - | - | - |
| Restricted income funds (Note 13) | B18 | - | 33,158 | - | 33,158 | 33,158 |
| Endowment funds (Note 13) | B19 | - | - | 1,345,764 | 1,345,764 | 1,345,764 |
| Total funds | B20 | 9,213,615 | 33,158 | 1,345,764 | 10,592,537 | 4,421,902 |

Signed by one or two trustees on behalf of all the trustees

| Signature | Print Name | Date of approval |
|---|-----------------|------------------|
|  | Mr Munir Gurjee | 17/10/2025 |
| | | |

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost basis in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* ☒ Accounting Standards including Financial Reporting Standards FRS102;;
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

| | |
|---|---|
| Recognition of incoming resources | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability. |
| Incoming resources with related expenditure | Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. |
| Grants and donations | Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources. |
| Tax reclaims on donations and gifts | Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate. |
| Contractual income and performance related grants | This is only included in the SoFA once the related goods or services have been delivered. |
| Gifts in kind | Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable. |
| Donated services and facilities | These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received. |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. |
| Investment income | This is included in the accounts when receivable. |
| Investment gains and losses | This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. |

EXPENDITURE AND LIABILITIES

| | |
|---|--|
| Liability recognition | Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. |
| Governance costs | Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters. |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. |
| Grants payable without performance conditions | These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. |
| Support Costs | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. |

ASSETS

| | |
|--|--|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. |
| Investments | Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value. |
| Stocks and work in progress | These are valued at the lower of cost or market value. |

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Preston Muslim Society, Quwwatul Islam Masjid
Section C: Notes to the accounts for the year ended 31 March 2025 (Continued)

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

| | Analysis | This year £ | Last year £ |
|--|--------------------------------------|----------------|----------------|
| Unrestricted income | Annual Donations | 277,445 | 319,372 |
| | Charitable activities | 36,019 | 97,667 |
| | Madrasah students fund | 90,157 | 87,609 |
| | Lancashire CC and Grant income | 27,573 | 500 |
| | Funeral fund | 10,860 | 2,095 |
| | Total | 442,054 | 507,243 |
| Restricted income | | - | - |
| | | - | - |
| | Total | - | - |
| Activities for generating funds | Income from UK investment properties | 147,503 | 167,524 |
| | | - | - |
| | | - | - |
| | | - | - |
| | Total | 147,503 | 167,524 |
| Investment income | Bank interest receivable | 476 | 215 |
| | | - | - |
| | | - | - |
| | | - | - |
| | Total | 476 | 215 |
| Incoming resources from charitable activities | | - | - |
| | | - | - |
| | Total | - | - |
| Other Income Resources | Gift Aid | 68,283 | - |
| | | - | - |
| | | - | - |
| | | - | - |
| | Total | 68,283 | - |
| Total Income | | 658,316 | 674,982 |

Preston Muslim Society, Quwwatul Islam Masjid
Section C: Notes to the accounts for the year ended 31 March 2025 (Continued)

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

| | Analysis | | This year £ | Last year £ |
|---|-----------------------------------|----------|----------------|----------------|
| Costs of generating voluntary income | Purchases unrestricted Costs | | 18,931 | 7,258 |
| | Staff costs | Note 7.1 | 128,837 | 135,227 |
| | Travel Expenses | | 90 | 40 |
| | Rates and Utilities | | 32,000 | 14,243 |
| | Repairs & maintenance | | 26,683 | 17,504 |
| | Insurance | | 4,170 | 4,000 |
| | Telephone | | 1,145 | 1,242 |
| | Other office costs | | 6,882 | 4,220 |
| | Bank Charges and interest | | 1,724 | 1,494 |
| | Sundry | | 435 | - |
| | Depreciation | | 3,976 | 4,706 |
| | Total | | 224,873 | 189,934 |
| Fundraising trading costs | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | Total | | - | - |
| Investment management costs | | | - | - |
| | | | - | - |
| | | | - | - |
| | Total | | - | - |
| Charitable activities | Donations - Save our world | | 5,400 | 13,000 |
| | Donations - Angel Welfare | | | 6,055 |
| | Donations - Benefit Mankind | | 6,734 | 8,345 |
| | Donations - Heal Humanity | | 156,766 | 141,307 |
| | Donations - Abdullah Aid Hospital | | 6,000 | - |
| | Donations - As Subah Trust | | 6,329 | - |
| | Donations - Quwwat Foundation | | 132,921 | - |
| | Donations - Other | | 12,990 | 9,200 |
| | Total | | 327,140 | 177,907 |
| Governance costs | Accountancy | Note 6.2 | 2,400 | 2,400 |
| | Audit Fees | Note 6.2 | 4,800 | 4,800 |
| | Legal & Professional | | 3,935 | 1,304 |
| | Total | | 11,135 | 8,504 |
| Total Costs | | | 563,148 | 376,345 |

Preston Muslim Society, Quwwatul Islam Masjid
Section C: Notes to the accounts for the year ended 31 March 2025 (Continued)

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

| Support cost type | Fundraising activity £ | Charitable Activity £ | Governance Activity £ | Total Cost £ |
|-------------------|---------------------------|--------------------------|--------------------------|-----------------|
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| | - | - | - | - |
| Total | - | - | - | - |

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

| This year | Last year |
|-----------|-----------|
| | |
| | |
| £ | £ |

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Accountancy Fees

Auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

| This year £ | Last year £ |
|----------------|----------------|
| 2400 | 2400 |
| 4800 | 4800 |
| | |

Preston Muslim Society, Quwwatul Islam Masjid
Section C: Notes to the accounts for the year ended 31 March 2025 (Continued)

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

| | This year £ | Last year £ |
|--|----------------|----------------|
| Gross wages, salaries and benefits in kind | 128,072 | 124,615 |
| Redundancy costs | - | 10,000 |
| Staff Training | 20 | - |
| Pension costs | 745 | 612 |
| Total staff costs | 128,837 | 135,227 |

7.2 Average number of employees in the year

The parts of the charity in which the employees work

| | This year Number | Last year Number |
|-----------------------|---------------------|---------------------|
| Fundraising | - | - |
| Charitable Activities | 5 | 5 |
| Governance | - | - |
| Other | 28 | 16 |
| Total | 33 | 21 |

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

| |
|--|
| |
|--|

The costs of the scheme to the charity for the year

The amount of any contributions outstanding at the year end

The amount of any contributions prepaid at the year end

| This year £ | Last year £ |
|----------------|----------------|
| | |
| | |
| | |

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

| Purpose for which grants made | Grants to institutions | Grants to individuals |
|-------------------------------|------------------------|-----------------------|
| | Total amount £ | Total amount £ |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

| Names of institutions | Purpose | Total amount of grants paid £ |
|-------------------------------------|----------------|--------------------------------------|
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| | | - |
| Total grants to institutions | | - |

Preston Muslim Society, Quwwatul Islam Masjid
Section C: Notes to the accounts for the year ended 31 March 2025 (Continued)

Note 9 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

| | Freehold land & buildings | Other land & buildings | Plant, machinery and motor vehicles | Fixtures, fittings and equipment | Payments on account and assets under construction | Total |
|-------------------------|---------------------------|------------------------|-------------------------------------|----------------------------------|---|-----------|
| | £ | £ | £ | £ | £ | £ |
| Balance brought forward | 3,709,533 | - | - | 51,613 | - | 3,761,146 |
| Additions | - | - | - | 1,787 | - | 1,787 |
| Revaluations | 6,075,467 | - | - | - | - | 6,075,467 |
| Disposals | - | - | - | - | - | - |
| Transfers * | (600,000) | - | - | - | - | (600,000) |
| Balance carried forward | 9,185,000 | - | - | 53,400 | - | 9,238,400 |

9.2 Accumulated depreciation and impairment provisions

| **Basis | RBM | RBM | RBM | RBM | RBM |
|---------|-----|-----|-----|-----|-----|
| ** Rate | | | 25% | 25% | |

| | | | | | | |
|------------------------------|---|---|---|--------|---|--------|
| Balance brought forward | - | - | - | 37,496 | - | 37,496 |
| Depreciation charge for year | - | - | - | 3,976 | - | 3,976 |
| Impairment provisions | - | - | - | - | - | - |
| Revaluations | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - |
| Transfers* | - | - | - | - | - | - |
| Balance carried forward | - | - | - | 41,472 | - | 41,472 |

9.3 Net book value

| | | | | | | |
|-----------------|-----------|---|---|--------|---|-----------|
| Brought forward | 3,709,533 | - | - | 14,117 | - | 3,723,650 |
| Carried forward | 9,185,000 | - | - | 11,928 | - | 9,196,928 |

9.4 Revaluation

Property has been revalued to take into account current market values. A revaluation reserve has been created of £6,075,467 to increase the combined market value of all properties at £9,785,000. The valuation was carried out by Lea Hough Chartered Surveyors on 31st March 2025

Preston Muslim Society, Quwwatul Islam Masjid
Section C: Notes to the accounts for the year ended 31 March 2025 (Continued)

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

| | £ |
|--|---------|
| Carrying (market) value at beginning of year | - |
| Add: additions to investments at cost transfer from charity number 700936 | - |
| Transfers from Freehold land and buildings | 600,000 |
| Less: disposals at carrying value | - |
| Add/(deduct): net gain/(loss) on revaluation | - |
| Carrying (market) value at end of year | 600,000 |

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

| | 10.2 Market value at year end £ | 10.3 Income from investments for the year £ |
|---|--|---|
| Investment properties | - | - |
| Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes | - | - |
| Investments in subsidiary or connected undertakings and companies | - | - |
| Securities not listed on a recognised Stock Exchange | - | - |
| Cash held as part of the investment portfolio | - | - |
| Other investments | - | - |
| Total | - | - |

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

| |
|--|
| |
| |

Preston Muslim Society, Quwwatul Islam Masjid
Section C: Notes to the accounts for the year ended 31 March 2025 (Continued)

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

Trade debtors

Amounts due from subsidiary and associated undertakings

Other debtors

Prepayments and accrued income

Total

| Amounts falling due within one year | | Amounts falling due after more than one year | |
|-------------------------------------|----------------|--|----------------|
| This year £ | Last year £ | This year £ | Last year £ |
| - | 550 | - | - |
| - | - | - | - |
| 562 | 130 | - | - |
| 3,399 | 753 | - | - |
| 3,961 | 1,433 | - | - |

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary and associated undertakings

Other creditors

Accruals and deferred income

Total

| Amounts falling due within one year | | Amounts falling due after more than one year | |
|-------------------------------------|----------------|--|----------------|
| This year £ | Last year £ | This year £ | Last year £ |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 7,549 | 12,117 | - | - |
| 7,549 | 12,117 | - | - |

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

Preston Muslim Society, Quwwatul Islam Masjid
Section C: Notes to the accounts for the year ended 31 March 2025 (Continued)

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

| Fund Name | Type PE, EE or R | Purpose and Restrictions |
|------------------|------------------|--|
| Education Centre | PE | For Building & Development of Education Centre |
| | | |
| | | |
| | | |
| | | |
| | | |

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

| Fund names | Fund balances brought forward £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|---|------------------------------------|-------------------------|-------------------------|----------------|-----------------------|------------------------------------|
| New Building Fund transfer from charity number 700936 | 628,764 | - | - | - | - | 628,764 |
| Education Centre transfer from charity number 700936 | 717,000 | - | - | - | - | 717,000 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total Funds | 1,345,764 | - | - | - | - | 1,345,764 |

13.3 Transfers between funds

Please give details of any transfers between funds.

| From Fund (Name) | To Fund (Name) | Reason | Amount |
|------------------|----------------|--------|--------|
| | | | |
| | | | |
| | | | |
| | | | |

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

| Name of trustee or connected party | Legal authority (eg order, governing document) | Amounts paid or benefit value | |
|------------------------------------|--|-------------------------------|----------------|
| | | This year £ | Last year £ |
| | | | |
| | | | |
| | | | |

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

| | Name of trustee or connected party | Legal authority | Amount owing | |
|---------------------------------------|------------------------------------|-----------------|----------------|----------------|
| | | | This year £ | Last year £ |
| Due to trustees and related parties | | | | |
| Due from trustees and related parties | | | | |

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | This year £ | Last year £ |
|--------------------------------------|-------------------------|-----------------------------------|----------------|----------------|
| | | | | |
| | | | | |
| | | | | |