

THE PRESTON MUSLIM SOCIETY-JAMEA MASJID PRESTON

England & Wales · Charity number 515749

Details

Status Registered

Legal form Other

Registered 1984-11-13

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

Contact

Address 18 Clarendon Street
Preston
PR1 3YN

Phone 01772257127

Email charity@jameamasjid.co.uk

Activities

Objects: THE SOCIETY IS ESTABLISHED TO ADVANCE THE RELIGION OF ISLAM IN ACCORDANCE WITH THE DOCTRINES AND BELIEVING IN TABLIGLU JAMAT; TO PROMOTE CULTURAL AND EDUCATIONAL ACTIVITIES FOR SUCH PERSONS RESIDING IN THE JAMEA MASJID AREAS OF PRESTON AND IN FURTHERANCE THEREOF TO PROVIDE A MOSQUE AND OTHER FACILITIES FOR RELIGIOUS AND ASSOCIATED CEREMONIES.

Activities: Place of Religious Worship

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** JAMEA MASJID PRESTON
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£1,045,436	£121,992	£5,054,358	2
2024-04-05	£767,654	£111,974	£4,130,914	2
2023-04-05	£741,050	£144,410	£3,475,234	2
2022-04-05	£770,516	£107,696	£2,878,594	3
2021-04-05	£399,206	£76,222	-	-

Trustees

Name	Role	Appointed
FARUK DESAI	Chair	2013-09-22
ABDULLAH ISAP		
ASIF DESAI		
Azam Dadabhoy		2021-05-02
Elyas Asmal		2017-05-26
Fayyaz Ahmed Ali		2017-09-11
Hamzah Bhayat		2021-05-02
IBRAHIM DESAI		
ILYAS ESMAIL		2017-02-13
Khaleel Asmal		2022-11-20
MOHAMED ZAHID VAID		
SAEED ATCHA		
YAKUB BUX		
Yasin Bux		2024-12-08

THE PRESTON MUSLIM SOCIETY-JAMEA MASJID PRESTON

England & Wales - Charity number 515749

Accounts

Charity number: 515749

The Preston Muslim Society - Jamea Masjid

Trustees' report and financial statements

for the year ended 5th April 2025

Preston Muslim Society - Jamea Masjid

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The Preston Muslim Society - Jamea Masjid

Legal and administrative information

Honorary President Honorary Secretary	Saeed Atcha Elyas Asmal
Honorary Vice President Honorary Treasurer	Faruk Desai Fayyaz Ali
Management Committee	Khaleel Asmal Hamzah Bhayat Yasin Bux Azam Dadabhoy Ilyas Esmail Mohamed Zahid Vaid
Trustees	Yakub Bux Asif Desai Ibrahim Desai Abdullah Isap
Address	18 Clarendon Street Preston PR1 3YN
Independent Examiner	Ilyas Patel (Accountants) Ltd (09366470) Soloman House Belgrave Court Fulwood Preston PR2 9PL
Bankers	HSBC 49a Fishergate Preston PR1 8BH

Report of the trustees for the year ended 5 April 2025

The trustees present their report and the financial statements for the year ended 5 April 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Society is a registered Charity, (Charity registration number 515749), and is governed by the constitution dated 25th September 1983, amended 20th July 1984. The Trustees are elected by the membership.

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.

Objectives and activities

The Society is established to advance the religion of Islam in accordance with the doctrines and beliefs of Sunn Sect of Muslims believing in Tablighi Jamaat and to promote culture and educational activities for such persons to provide a mosque and other facilities for religious and associated activities.

Our Activities

- a) Facilities provided for religious worship.
- b) Sermon and classes on Islamic knowledge; subjects in English.
- c) Facilitate visits for local primary and secondary schools.
- d) Facilities provided for youth centre, nursery, support for the elderly and women's activities.
- e) Involved in promoting inter-faith dialogue and community Cohesion, Community events held via open days.
- f) Work with local NHS health services in promoting spiritual and physical health.

Achievements and performance

The main achievements during the financial year 2024/25 were as follows;

- a) Maintained and improved on the worship services provided to the members and community within Jamea Masjid and Al-Hidaya Centre.
- b) Supported the Jamea Educational Academy Construction Committee in completing the external watertight shell, for the new Madrasah Construction Project in line with planning approval granted from Preston City Council.
- c) Progressed improvements to teaching Standards within Taleemul Islam Madrasah
- d) Maintained services delivered to Al-Hidayah Community Centre.
- e) Engaged with members of the wider community such as schools, churches, the local City Council and youth groups to build and enhance our already strong relationships.
- f) Promoted the Oxford Gems nursery as a community facility.

Financial review

We hold cash at bank of £874,365 out of which £323,891 is endowment funds for the Construction project and £550,474 is set aside for necessary repairs and maintenance of existing facilities. These funds will maintain the society for the foreseeable future.

Statement of trustees' responsibilities

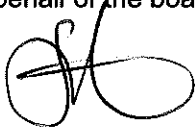
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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. Saeed Atcha (Honorary President)
Trustee

Date 10/11/2025

The Preston Muslim Society - Jamea Masjid

Independent examiner's report to the trustees to the unaudited financial statements of Preston Muslim Society - Jamea Masjid

I report on the accounts of Preston Muslim Society - Jamea Masjid for the year ended 5 April 2025 as set out on pages 2 to 19.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply 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 the 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 disclosed in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's unqualified statement

In connection with my examination, no matter has come to my attention:

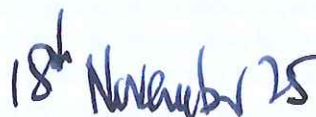
- (i) which gives me reasonable cause to believe that in any materials respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ilyas Patel BA (Hons); FCCA
Independent Examiner
Soloman House, Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

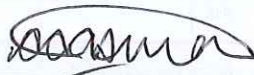



Date

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	872,259	-	3,036,000	3,908,259	3,238,259
	B02	-	-	-	-	-
Investments (Note 10)	B03	274,878	-	-	274,878	274,878
Total fixed assets	B04	1,147,137	-	3,036,000	4,183,137	3,513,137
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	550,474	-	323,891	874,365	618,977
Total current assets	B09	550,474	-	323,891	874,365	618,977
Creditors: amounts falling due within one year (Note 12)	B10	3,144	-	-	3,144	1,200
Net current assets/(liabilities)	B11	547,330	-	323,891	871,221	617,777
Total assets less current liabilities	B12	1,694,467	-	3,359,891	5,054,358	4,130,914
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	1,694,467	-	3,359,891	5,054,358	4,130,914
Funds of the Charity						
Unrestricted funds	B16	1,694,467	-	-	1,694,467	1,615,191
	B17	-	-	-	-	-
Restricted income funds (Note 13)	B18	-	-	-	-	-
Endowment funds (Note 13)	B19	-	-	3,359,891	3,359,891	2,515,723
Total funds	B20	1,694,467	-	3,359,891	5,054,358	4,130,914

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

Signature	Print Name	Date of approval
	Elyas Asmal	10/11/2025
	Saeed Atcha	10/11/2025



Preston Muslim Society - Jamea Masjid		Charity No (if any)	515749	CC17a
Annual accounts for the period				
Period start date	06/04/2024	To	Period end date	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Last year	
			£	£	£	£	£	
			F01	F02	F03	F04	F05	
Incoming resources (Note 3)								
Incoming resources from generated funds								
	Voluntary income	S01	148,578	-	845,407	993,985	724,123	
	Activities for generating funds	S02	-	-	-	-	-	
	Investment income	S03	27,750	-	-	27,750	26,945	
Incoming resources from charitable activities								
		S04	-	-	-	-	-	
Other incoming resources								
		S05	18,228	5,473	-	23,701	16,586	
Total incoming resources			S06	194,556	5,473	845,407	1,045,436	767,654
Resources expended (Notes 4-8)								
Costs of Generating Funds								
	Costs of generating voluntary income	S07	114,080	-	-	114,080	107,969	
	Fundraising trading costs	S08	-	-	1,239	1,239	2,595	
	Investment management costs	S09	-	-	-	-	-	
Charitable activities								
		S10	-	-	-	-	-	
Governance costs								
		S11	1,200	-	-	1,200	1,410	
Other resources expended								
		S12	-	5,473	-	5,473	-	
Total resources expended			S13	115,280	5,473	1,239	121,992	111,974
Net incoming/(outgoing) resources before transfers			S14	79,276	-	844,168	923,444	655,680
Gross transfers between funds			S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			S16	79,276	-	844,168	923,444	655,680
Other recognised gains/(losses)								
	Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-	
	Funds transferred from	S18	-	-	-	-	-	
Net movement in funds			S19	79,276	-	844,168	923,444	655,680
Total funds brought forward			S20	1,615,191	-	2,515,723	4,130,914	3,475,234
Total funds carried forward			S21	1,694,467	-	3,359,891	5,054,358	4,130,914

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 (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- 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**

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	Box Fund	41,403	48,430
	Eid Lillah	5,895	3,044
	Jummah Lillah	38,606	35,408
	Lillah	2,004	1,011
	Madresah	3,760	4,666
	Madresah Admission	1,715	1,740
	Marriage	1,400	1,600
	Membership	2,845	3,340
	Ramadan	48,853	58,790
	Safe Lillah	2,097	1,892
		Total	148,578
Restricted Funds	Youth Club Funding - PCC	5,473	-
	Bank Deposit Profit	-	-
		Total	5,473
Endowment Funds	Madresah Construction	845,407	562,181
	Bank Deposit Profit	-	21
	Youth Club Funding - Enterprise	-	2,000
		Total	845,407
Activities for generating funds		-	-
		-	-
		-	-
		Total	-
Investment income	Nursery Donations (2 Clarendon St.) Rent	27,750	26,945
		-	-
		-	-
		-	-
		-	-
		Total	27,750
Incoming resources from charitable activities		-	-
		-	-
		-	-
		Total	-
Other Income Resources (Unrestricted)	Bank Deposit Interest	1,502	1,349
	Gift Aid (Tax Refund on Donations)	15,994	14,131
	Other Income	732	1,106
		-	-
		-	-
	Total	18,228	16,586
Total Income		1,045,436	767,654

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	Electricity	15,133	10,479
	Gas	23,089	34,930
	Cleaning	901	753
	Water	4,919	4,633
	Building Insurance	1,482	1,596
	Telephone & Internet	1,577	1,389
	Printing and Stationery	6,020	2,478
	Building Repairs & Maintenance	9,993	5,675
	Bank Charges	2,174	1,661
	Sundry Expenses	7,364	2,391
	Affiliated Membership Donations	505	700
	Madresah Prizes	4,470	5,859
		Total	77,627
Fundraising trading costs	Fundraiser costs	1,239	595
	Youth Club Funding - Enterprise funds spent	-	2,000
		-	-
		-	-
		-	-
	Total	1,239	2,595
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Youth Club Funding - PCC Restricted funds spent	5,473	-
		-	-
		-	-
		-	-
		-	-
		-	-
	Total	5,473	-
Governance costs	Accountancy	1,200	1,200
	Legal & Professional	-	210
		Total	1,200
	Total Costs	85,539	76,549

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).

Independent examiner's or 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 £
1200	1200

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	35,755	34,757
Employer's National Insurance costs	-	-
Pension costs	698	668
Total staff costs	36,453	35,425

7.2 Average number of full-time equivalent employees in the year

		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	2	2
	Governance	-	-
	Other		
	Total	2	2

7.3 Defined contribution pension scheme*Please complete if a defined contribution pension scheme is operated.*

Brief details of the scheme

--	--

	This year £	Last year £
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		

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 Total amount £	Grants to individuals 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		-

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	3,238,259	-	-	-	-	3,238,259
Additions	670,000	-	-	-	-	670,000
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	3,908,259	-	-	-	-	3,908,259

9.2 Accumulated depreciation and impairment provisions

	**Basis	SL or RB	SL or RB	RB	RB	SL or RB
	** Rate			25%	25%	
Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	3,238,259	-	-	-	-	3,238,259
Carried forward	3,908,259	-	-	-	-	3,908,259

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

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	274,878
Add: additions to investments at cost transfer from charity number 700936	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	274,878

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	274,878	27,750
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	274,878	27,750

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

Note 11 Debtors and prepayments

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

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

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

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts			-	-
Trade creditors	1,944	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,200	1,200	-	-
Total	3,144	1,200	-	-

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.

--

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

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 £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

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 £

Note 15 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The members must ensure that there is continuity when there is a change in trustees.

THE PRESTON MUSLIM SOCIETY-JAMEA MASJID PRESTON

England & Wales - Charity number 515749

Accounts

Charity number: 515749

Preston Muslim Society - Jamea Masjid

Trustees' report and financial statements

for the year ended 5th April 2024

Preston Muslim Society - Jamea Masjid

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Preston Muslim Society - Jamea Masjid

Legal and administrative information

Honorary President	Elyas Asmal
Honorary Secretary	Saeed Atcha
Honorary Vice President	Ilyas Esmail
Honorary Treasurer	Azam Dadabhoy
Management Committee	Faruk Desai Khaleel Asmal Hamzah Bhayat Fayyaz Ali Abdul Samad Patel Mohamed Zahid Vaid
Trustees	Yakub Bux Asif Desai Ibrahim Desai Abdullah Isap
Address	18 Clarendon Street Preston PR1 3YN
Independent Examiner	Ilyas Patel (Accountants) Ltd (09366470) Soloman House Belgrave Court Fulwood Preston PR2 9PL
Bankers	HSBC 49a Fishergate Preston PR1 8BH

Report of the trustees for the year ended 5 April 2024

The trustees present their report and the financial statements for the year ended 5 April 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Society is a registered Charity, (Charity registration number 515749), and is governed by the constitution dated 25th September 1983, amended 20th July 1984. The Trustees are elected by the membership.

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. Risks are identified, assessed and controls established throughout the year.

Objectives and activities

The Society is established to advance the religion of Islam in accordance with the doctrines and beliefs of Sunni Sect of Muslims believing in Tablighi Jamaat and to promote culture and educational activities for such persons to provide a mosque and other facilities for religious and associated activities.

Our Activities

- a) Facilities provided for religious worship.
- b) Sermon and classes on Islamic knowledge; subjects in English.
- c) Facilitate visits for local primary and secondary schools.
- d) Facilities provided for youth centre, nursery, support for the elderly and women's activities.
- e) Involved in promoting inter-faith dialogue and community Cohesion, Community events held via open days.
- f) Work with local NHS health services in promoting spiritual and physical health.

Achievements and performance

The main achievements during the financial year 2023/24 were as follows;

- a) Maintained and improved on the worship services provided to the members and community within Jamea Masjid and Al-Hidaya Centre.
- b) Supported the Jamea Educational Academy Construction Committee with structural steel-works and blockwork, for the new Madrasah Construction Project in line with planning approval granted from Preston City Council.
- c) Progressed improvements to teaching Standards within Taleemul Islam Madrasah
- d) Maintained services delivered to Al-Hidayah Community Centre.
- e) Engaged with members of the wider community such as schools, churches, the local City Council and youth groups to build and enhance our already strong relationships.
- f) Promoted the Oxford Gems nursery as a community facility.

Financial review

We hold cash at bank of £618,977 out of which £149,723 is endowment funds for the Construction project and £469,254 is set aside for necessary repairs and maintenance of existing facilities. These funds will maintain the society for the foreseeable future.

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. Elyas Asmal (Honorary President)
Trustee

04/10/2024
Date

Preston Muslim Society - Jamea Masjid

Independent examiner's report to the trustees to the unaudited financial statements of Preston Muslim Society - Jamea Masjid

I report on the accounts of Preston Muslim Society - Jamea Masjid for the year ended 5 April 2024 as set out on pages 2 to 19.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply 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 the 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 disclosed in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's unqualified statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any materials respect the requirements:
- to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
**Ilyas Patel BA (Hons); FCCA
Independent Examiner
Soloman House, Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL**

Date

31st October 2024



Preston Muslim Society - Jamea Masjid		Charity No (if any)	515749	CC17a
Annual accounts for the period				
Period start date	06/04/2023	To	Period end date 05/04/2024	

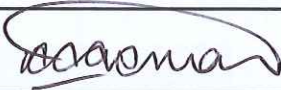

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	159,921	-	564,202	724,123	713,632
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	26,945	-	-	26,945	10,260
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	16,586	-	-	16,586	17,158
	Total incoming resources	S06	203,452	-	564,202	767,654	741,050
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	107,969	-	-	107,969	117,277
Fundraising trading costs		S08	-	-	2,595	2,595	25,123
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	-
Governance costs		S11	1,410	-	-	1,410	2,010
Other resources expended		S12	-	-	-	-	-
	Total resources expended	S13	109,379	-	2,595	111,974	144,410
	Net incoming/(outgoing) resources before transfers	S14	94,073	-	561,607	655,680	596,640
	Gross transfers between funds	S15	(451,031)	-	451,031	-	-
	Net incoming/(outgoing) resources before other recognised gains/(losses)	S16	(356,958)	-	1,012,638	655,680	596,640
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Funds transferred from		S18	-	-	-	-	-
	Net movement in funds	S19	(356,958)	-	1,012,638	655,680	596,640
	Total funds brought forward	S20	1,972,149	-	1,503,085	3,475,234	2,878,594
	Total funds carried forward	S21	1,615,191	-	2,515,723	4,130,914	3,475,234

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	872,259	-	2,366,000	3,238,259	2,096,259
	B02	-	-	-	-	-
Investments (Note 10)	B03	274,878	-	-	274,878	274,878
Total fixed assets	B04	1,147,137	-	2,366,000	3,513,137	2,371,137
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	469,254	-	149,723	618,977	1,105,297
Total current assets	B09	469,254	-	149,723	618,977	1,105,297
Creditors: amounts falling due within one year (Note 12)	B10	1,200	-	-	1,200	1,200
Net current assets/(liabilities)	B11	468,054	-	149,723	617,777	1,104,097
Total assets less current liabilities	B12	1,615,191	-	2,515,723	4,130,914	3,475,234
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	1,615,191	-	2,515,723	4,130,914	3,475,234
Funds of the Charity						
Unrestricted funds	B16	1,615,191	-	-	1,615,191	1,972,149
	B17	-	-	-	-	-
Restricted income funds (Note 13)	B18	-	-	-	-	-
Endowment funds (Note 13)	B19	-	-	2,515,723	2,515,723	1,503,085
Total funds	B20	1,615,191	-	2,515,723	4,130,914	3,475,234

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

Signature	Print Name	Date of approval
	Elyas Asmal	04/10/2024
	Saeed Atcha	04/10/2024

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 (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- 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	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
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**

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	Box Fund	48,430	55,920
	Eid Lillah	3,044	3,114
	Jummah Lillah	35,408	33,565
	Lillah	1,011	1,168
	Madresah	4,666	4,490
	Madresah Admission	1,740	2,010
	Marriage	1,600	1,800
	Membership	3,340	3,860
	Ramadan	58,790	65,073
	Safe Lillah	1,892	1,279
		Total	159,921
Endowment Funds	Madresah Construction	562,181	541,325
	Bank Deposit Profit	21	28
	Youth Club Funding	2,000	
		Total	564,202
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		Total	-
Investment income	Nursery Donations (2 Clarendon St.) Rent	26,945	10,260
		-	-
		-	-
		-	-
		Total	26,945
Incoming resources from charitable activities		-	-
		-	-
		Total	-
Other Income Resources (Unrestricted)	Bank Deposit Interest	1,349	310
	Gift Aid (Tax Refund on Donations)	14,131	15,732
	Other Income	1,106	1,116
		-	-
		Total	16,586
Total Income		767,654	741,050

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	Electricity	10,479	21,664	
	Gas	34,930	29,586	
	Cleaning	753	498	
	Water	4,633	4,253	
	Building Insurance	1,596	1,401	
	Telephone & Internet	1,389	1,333	
	Printing and Stationery	2,478	920	
	Building Repairs & Maintenance	5,675	18,756	
	Bank Charges	1,661	1,867	
	Sundry Expenses	2,391	3,134	
	Affiliated Membership Donations	700	510	
	Madresah Prizes	5,859	3,200	
		Total	72,544	87,122
Fundraising trading costs	Fundraiser costs - Restricted funds spent	595	25,123	
	Youth Club Funding	2,000	-	
		-	-	
		-	-	
		-	-	
	Total	2,595	25,123	
Investment management costs		-	-	
		-	-	
		-	-	
	Total	-	-	
Charitable activities		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
		-	-	
	Total	-	-	
Governance costs	Accountancy	1,200	2,010	
	Legal & Professional	210	-	
		-	-	
	Total	1,410	2,010	
	Total Costs	76,549	114,255	

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).

Independent examiner's or 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 £
1200	2010

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	34,757	29,640
Employer's National Insurance costs	-	-
Pension costs	668	515
Total staff costs	35,425	30,155

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other		
Total	2	2

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 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	2,096,259	-	-	-	-	2,096,259
Additions	1,142,000	-	-	-	-	1,142,000
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	3,238,259	-	-	-	-	3,238,259

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	RB	RB	SL or RB
** Rate			25%	25%	

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	2,096,259	-	-	-	-	2,096,259
Carried forward	3,238,259	-	-	-	-	3,238,259

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

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	274,878
Add: additions to investments at cost transfer from charity number 700936	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	274,878

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	274,878	26,945
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	274,878	26,945

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

Note 11 Debtors and prepayments

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

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

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

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts			-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,200	1,200	-	-
Total	1,200	1,200	-	-

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.

--

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

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 £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount
Madresah Construction - Unrestricted Funds	Madresah Construction - Endowment Funds	Demolishing and construction of new Madresah building	451,031

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 £

Note 15**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The members must ensure that there is continuity when there is a change in trustees.

THE PRESTON MUSLIM SOCIETY-JAMEA MASJID PRESTON

England & Wales - Charity number 515749

Accounts

Charity number: 515749

Preston Muslim Society - Jamea Masjid

Trustees' report and financial statements

for the year ended 5th April 2023

Preston Muslim Society - Jamea Masjid

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Preston Muslim Society - Jamea Masjid

Legal and administrative information

Honorary President	Faruk Desai
Honorary Secretary	Ilyas Esmail
Honorary Vice President	Saeed Atcha
Honorary Treasurer	Fayyaz Ali
Management Committee	Elyas Asmal Khaleel Asmal Hamzah Bhayat Azam Dadabhoy Abdul Samad Patel Mohamed Zahid Vaid
Trustees	Yakub Bux Asif Desai Ibrahim Desai Abdullah Isap
Address	18 Clarendon Street Preston PR1 3YN
Independent Examiner	Ilyas Patel (Accountants) Ltd (09366470) Soloman House Belgrave Court Fulwood Preston PR2 9PL
Bankers	HSBC 49a Fishergate Preston PR1 8BH

Report of the trustees for the year ended 5 April 2023

The trustees present their report and the financial statements for the year ended 5 April 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Society is a registered Charity, (Charity registration number 515749), and is governed by the constitution dated 25th September 1983, amended 20th July 1984. The Trustees are elected by the membership.

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. Risks are identified, assessed and controls established throughout the year.

Objectives and activities

The Society is established to advance the religion of Islam in accordance with the doctrines and beliefs of Sunni Sect of Muslims believing in Tablighi Jamaat and to promote culture and educational activities for such persons to provide a mosque and other facilities for religious and associated activities.

Our Activities

- a) Facilities provided for religious worship.
- b) Sermon and classes on Islamic knowledge; subjects in English.
- c) Facilitate visits for local primary and secondary schools.
- d) Facilities provided for youth centre, nursery, support for the elderly and women's activities.
- e) Involved in promoting inter-faith dialogue and community Cohesion, Community events held via open days.
- f) Work with local NHS health services in promoting spiritual and physical health.

Achievements and performance

The main achievements during the financial year 2022/2023 were as follows;

- a) Maintained and improved on the worship services provided to the members and community within Jamea Masjid and Al-Hidaya Centre.
- b) Supported the Jamea Educational Academy Construction Committee with structural steel-works and blockwork, for the new Madrasah Construction Project in line with planning approval granted from Preston City Council.
- c) Progressed improvements to teaching Standards within Taleemul Islam Madrasah
- d) Maintained services delivered to Al-Hidayah Community Centre.
- e) Engaged with members of the wider community such as schools, churches, the local City Council and youth groups to build and enhance our already strong relationships.
- f) Promoted the Oxford Gems nursery as a community facility.

Financial review

We hold cash at bank of £1,105k of which £279k is restricted funds for the Construction project and £826k is set aside for necessary repairs and maintenance of existing facilities. These funds will maintain the society for the foreseeable future.

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. M. F. Desai (Honorary President)
Trustee

05/09/2023
Date

Preston Muslim Society - Jamea Masjid

Independent examiner's report to the trustees to the unaudited financial statements of Preston Muslim Society - Jamea Masjid

I report on the accounts of Preston Muslim Society - Jamea Masjid for the year ended 5 April 2023 as set out on pages 2 to 19.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply 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 the 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 disclosed in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's unqualified statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any materials respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



05/09/2023

.....
Ilyas Patel BA (Hons); FCCA
Independent Examiner
Soloman House, Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

Date



Preston Muslim Society - Jamea Masjid			Charity No (if any)	515749	CC17a
Annual accounts for the period					
Period start date	06/04/2022	To	Period end date	05/04/2023	

Section A Statement of financial activities

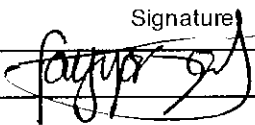
Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary Income		S01	172,279	541,353	-	713,632	738,912
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	10,260	-	-	10,260	9,000
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	17,158	-	-	17,158	22,604
Total incoming resources			199,697	541,353	-	741,050	770,516
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	117,277	-	-	117,277	106,857
Fundraising trading costs		S08	-	25,123	-	25,123	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	-
Governance costs		S11	2,010	-	-	2,010	840
Other resources expended		S12	-	-	-	-	-
Total resources expended			119,287	25,123	-	144,410	107,697
Net incoming/(outgoing) resources before transfers			80,410	516,230	-	596,640	662,819
Gross transfers between funds			-	(1,503,085)	1,503,085	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)			80,410	(986,855)	1,503,085	596,640	662,819
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Funds transferred from		S18	-	-	-	-	-
Net movement in funds			80,410	(986,855)	1,503,085	596,640	662,819
Total funds brought forward			1,891,739	986,855	-	2,878,594	2,215,775
Total funds carried forward			1,972,149	-	1,503,085	3,475,234	2,878,594

Section B

Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	872,259	-	1,224,000	2,096,259	1,946,259
	B02	-	-	-	-	-
Investments (Note 10)	B03	274,878	-	-	274,878	274,878
<i>Total fixed assets</i>	B04	1,147,137	-	1,224,000	2,371,137	2,221,137
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	826,212	-	279,085	1,105,297	657,457
<i>Total current assets</i>	B09	826,212	-	279,085	1,105,297	657,457
Creditors: amounts falling due within one year (Note 12)	B10	1,200	-	-	1,200	-
<i>Net current assets/(liabilities)</i>	B11	825,012	-	279,085	1,104,097	657,457
<i>Total assets less current liabilities</i>	B12	1,972,149	-	1,503,085	3,475,234	2,878,594
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	1,972,149	-	1,503,085	3,475,234	2,878,594
Funds of the Charity						
Unrestricted funds	B16	1,972,149	-	-	1,972,149	1,891,739
	B17	-	-	-	-	-
Restricted income funds (Note 13)	B18	-	-	-	-	986,855
Endowment funds (Note 13)	B19	-	-	1,503,085	1,503,085	-
<i>Total funds</i>	B20	1,972,149	0	1,503,085	3,475,234	2,878,594

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

Signature	Print Name	Date of approval
	Fayyaz Ali	05/09/2023

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 (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- 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**

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	Box Fund	55,920	29,755
	Eid Lillah	3,114	2,865
	Jummah Lillah	33,565	35,469
	Lillah	1,168	1,788
	Madresah	4,490	2,462
	Madresah Admission	2,010	1,380
	Marriage	1,800	1,150
	Membership	3,860	2,705
	Ramadan	65,073	42,460
	Safe Lillah	1,279	997
		Total	172,279
Restricted income	Madresah Construction	541,325	617,861
	Bank Deposit Profit	28	20
		Total	541,353
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		Total	-
Investment income	Nursery Donations (2 Clarendon St.) Rent	10,260	9,000
		-	-
		-	-
		-	-
		Total	10,260
Incoming resources from charitable activities		-	-
		-	-
		Total	-
Other Income Resources (Unrestricted)	Bank Deposit Interest	310	8
	Gift Aid (Tax Refund on Donations)	15,732	22,290
	Other Income	1,116	306
		-	-
		Total	17,158
Total Income		741,050	770,516

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	Electricity	21,664	4,887
	Gas	29,586	3,457
	Cleaning	498	4,986
	Water	4,253	4,394
	Building Insurance	1,401	1,554
	Telephone & Internet	1,333	1,146
	Printing and Stationery	920	2,281
	Building Repairs & Maintenance	18,756	36,067
	Bank Charges	1,867	835
	Sundry Expenses	3,134	984
	Affiliated Membership Donations	510	200
	Madresah Prizes	3,200	8,400
		Total	87,122
Fundraising trading costs	Fundraiser costs - Restricted funds spent	25,123	-
		-	-
		-	-
		-	-
		-	-
	Total	25,123	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Governance costs	Accountancy	2,010	840
	Legal & Professional	-	-
		-	-
	Total	2,010	840
	Total Costs	114,255	70,031

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).

Independent examiner's or 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 £
2010	840

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	29,640	27,798
Employer's National Insurance costs	-	-
Pension costs	515	460
Total staff costs	30,155	28,258

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	3
Governance	-	-
Other		
Total	2	3

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 £

Section C

Notes to the accounts

(cont)

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	1,946,259	-	-	-	-	1,946,259
Additions	150,000	-	-	-	-	150,000
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	2,096,259	-	-	-	-	2,096,259

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	RB	RB	SL or RB
** Rate			25%	25%	

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	1,946,259	-	-	-	-	1,946,259
Carried forward	2,096,259	-	-	-	-	2,096,259

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

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	274,878
Add: additions to investments at cost transfer from charity number 700936	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	274,878

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	274,878	10,260
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	274,878	10,260

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

Note 11 Debtors and prepayments

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

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

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

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts			-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,200	-	-	-
Total	1,200	-	-	-

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.

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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 £

Note 15 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The members must ensure that there is continuity when there is a change in trustees.

THE PRESTON MUSLIM SOCIETY-JAMEA MASJID PRESTON

England & Wales - Charity number 515749

Accounts

Charity Number: 516749

Preston Muslim Society
Jamea Masjid

Financial Accounts

for the year ended
5 April 2022

Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
Lancashire
PR2 2DU

**The Preston Muslim Society-Jamea Masjid Preston
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**The Preston Muslim Society-Jamea Masjid Preston
Legal and administrative information**

Honorary President
Mr Elyas Asmal

Honorary Vice President
Mr Yakub Itowala

Honorary Secretary
Mr Faruk Desai

Honorary Treasurer
Mr Saeed Atcha

Management Committee
Mr Fayaz All
Mr Hamza Bhayat
Mr Ilyas Esmail
Mr Saeed Atcha
Mr Abdul Samad Madan
Mr Azam Dadabhoy

Trustees
Mr Asif Desai
Mr Ibrahim Desai
Mr Abdullah Isap
Mr Yakub Bux

Address
18 Clarendon Street
Preston
PR1 3YN

Registered Charity Number
515749

Independent Examiner
Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
PR2 2DU

Bankers
HSBC
40 Fishergate
Preston
PR1 2DE

**The Preston Muslim Society-Jamea Masjid Preston
Trustees' Annual Report
for the year ended 5 April 2022**

Structure, governance and management

The Society is a registered charity, (Charity registration number 516749), and is governed by the constitution dated 26 September 1983, amended 20 July 1984. The trustees are elected by the membership.

Our objectives

The Society is established to advance the religion of Islam in accordance with the doctrines and beliefs of Sunni Sect of Muslims believing in Tablighi Jamaat and to promote cultural and educational activities for such persons to provide a Mosque and/ other facilities for religious and associated activities.

Our activities

- Facilities Provided for religious worship.
- Sermon and classes on Islamic knowledge; subjects in English.
- Facilitate visits for local primary and secondary schools.
- Facilities provided for youth centre, nursery, the elderly and women's activities.
- Involved in promoting inter-faith dialogue and community cohesion, Community events held via open days.
- Work with local NHS health services in promoting spiritual and physical health (including Covid-19 testing).
- Work with local Prison service in integrating offenders into mainstream Society.

Achievements and performance

The main achievements during the year 2021/22 were as follows;

- Maintained and Improved on the worship services provided to the members and community within Jamea Masjid and Al-Hidaya Centre.
- Supported the Jamea Educational Academy Construction Committee with structural steel-works, for the new Madrasah Construction Project in line with planning approval granted from Preston City Council.
- Progressed improvements to teaching Standards within Taleemul Islam Madrasah.
- Maintained services delivered to Al Hidayah Community Centre.
- Engaged with members of the wider community such as schools, churches, the local Council and youth groups to build and enhance our already strong relationships.
- Supported the running of the Oxford Gems nursery.

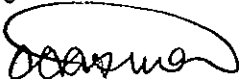
Financial review

We hold cash at bank of £657k of which £326k is restricted funds for the Construction project and £332k is set aside for necessary repairs and maintenance of existing facilities. These funds will maintain the society for the foreseeable future.

Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees



.....
**Mr Elyas Aemal
Honorary President
Date: 08th Aug 2022**

The Preston Muslim Society-Jamea Masjid Preston
Independent examiner's report to the trustees of Preston Muslim Society
(Charity No. 616749)

I report on the accounts of the Trust for the year ended 5 April 2022 which are set out on pages 4 to 9.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Certified Public Accountants Association, which is one of the listed bodies.

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

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

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.



Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
PR2 2DU

8 August 2022


The Preston Muslim Society-Jamea Masjid Preston
Statement of financial activities
for the year ended 5 April 2022

	Notes	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
Incoming resources	4				
Donations		-	121,031	121,031	104,738
Donations - restricted funds (Madressa Construction)		617,881	-	617,881	244,168
Donations - restricted Lancashire Teaching Hospital		-	-	-	-
Donations - restricted funds (PCC Covid Funding)		-	-	-	19,000
Donations - Nursery (2 Clarendon Street)		-	9,000	9,000	15,000
Miscellaneous Income		-	22,604	22,604	16,310
Total incoming resources		617,881	152,635	770,516	398,206
Resources expended	5				
Wages, salaries and other staff costs		-	30,416	30,416	35,462
Rent, rates, power and insurance costs		-	19,278	19,278	19,176
Telephone, fax, stationery and other office costs		-	3,427	3,427	1,643
Building repairs		-	36,067	36,067	15,432
Nursery Expenses		-	-	-	-
Audit fees		-	839	839	1,216
General expenses		-	10,419	10,419	3,294
Preston City Council Covid Funding		7,250	-	7,250	-
Total resources expended		7,250	100,446	107,696	76,222
Net incoming/(outgoing) resources before transfers		610,631	62,189	662,820	322,984
Net movement in funds		610,631	62,189	662,820	322,984
Fund balances brought forward at 1 April	7	376,224	1,839,650	2,215,774	1,892,790
Fund balances carried forward at 31 March	7	986,855	1,891,739	2,878,594	2,216,774


The Preston Muslim Society-Jamea Masjid Preston
Balance Sheet
as at 5 April 2022

	Notes	2022 £	2021 £
Fixed assets			
Other fixed assets	6	2,221,137	1,571,137
Current assets			
Unrestricted			
Cash In hand		180	5,514
HSBC Current Bank Account		23,657	29,487
HSBC High Interest Bank Account		56,868	64,118
Treasurer Account		235,413	188,293
Restricted			
Madressa construction account		317,903	333,689
Islamic Bank Account		2,089	2,049
Premium Business Bank Account		21,487	21,487
		<u>667,457</u>	<u>644,637</u>
Net current assets		667,457	644,637
Net assets		<u>2,878,594</u>	<u>2,216,774</u>
Funds			
Funds B/fwd	7	2,216,774	1,892,790
Unrestricted Movement		702,189	483,826
Restricted funds Movement			
- Madressa construction	8	(32,119)	(179,842)
- PCC Covid 19 Funding		(7,250)	19,000
		<u>2,878,594</u>	<u>2,216,774</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.



Mr Saeed Atcha- Hon Treasurer



Mr Elyas Asmai - Hon President

for and on behalf of Trustees

8 August 2022

The Preston Muslim Society-Jamea Masjld Preston
Notes to the Accounts
for the year ended 5 April 2022

1 Accounting Policies

Basis of preparation

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3 Incoming Resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- 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 coming 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 reliefs on donations and gifts

Incoming resources from tax reliefs are included in the SoFA at the same time as the gift to which they relate.

Gift in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

The Preston Muslim Society-Jamea Maejld Preston
Notes to the Accounts
for the year ended 6 April 2022

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.

3 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
for the year ended 5 April 2022

4 Incoming resources analysis

	2022	2021
	£	£
Donations		
Box Fund	29,755	30,580
Eid Lillah	2,865	1,472
Jummah Lillah	35,469	22,806
Lillah	1,788	1,831
Madressa	2,462	2,057
Madressa Admission	1,380	1,545
Marriage	1,150	1,000
Membership	2,705	2,780
Ramadan	42,460	40,297
Safe Lillah	997	570
	<u>121,031</u>	<u>104,738</u>
Donations - (Nursery 2 Clarendon St)		
Nursery 2 Clarendon Street	9,000	15,000
	<u>9,000</u>	<u>15,000</u>
Donations - restricted funds (PCC Covid Funding)		
	-	19,000
	<u>-</u>	<u>19,000</u>
Donations - restricted funds (Madressa Construction)		
Madressa Construction	617,861	244,134
Madressa Bank Profit Received	20	24
	<u>617,881</u>	<u>244,158</u>
Miscellaneous income		
Bank Deposit Interest	8	34
Gift Aid (Tax Refund on Donations)	22,280	16,076
Other Income	308	200
	<u>22,604</u>	<u>16,310</u>

**The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
for the year ended 5 April 2022**

5 Resources expended analysis

	2022	2021
	£	£
Unrestricted funds		
Wages, salaries and other staff costs		
National Insurance	1,544	1,203
Wages	27,799	33,156
Pensions	1,073	1,103
	<u>30,416</u>	<u>35,462</u>
 The average number of employees during the year were	 3.0	 3.0
No employee received emoluments of more than £80,000 in the year.		
Rent, rates, power and insurance costs		
Electricity	4,887	8,035
Gas	3,457	5,702
Cleaning	4,986	-
Water Charges	4,394	3,998
Building Insurance	1,554	1,440
	<u>19,278</u>	<u>19,175</u>
Telephone, fax, stationery and other office costs		
Telephone	1,146	971
Printing and Stationery	2,281	672
	<u>3,427</u>	<u>1,643</u>
Building repairs		
Building Repairs and Maintenance	<u>36,067</u>	<u>15,432</u>
Accountancy	<u>839</u>	<u>1,216</u>
Other expenses		
Bank charge	835	906
Sundry expenses	984	2,388
Affiliated Membership Donations	200	-
Madrasah Prizes	8,400	-
	<u>10,419</u>	<u>3,294</u>
Restricted funds		
Preston City Council Covid Funding	<u>7,260</u>	<u>-</u>

The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
for the year ended 5 April 2022

6 Other fixed assets

	2022 £	2021 £
* Mosque Building at Cost [1984]	454,353	454,353
2 Clarendon Street (2014)	274,878	274,878
65 James Street [2003]	151,000	151,000
121-127 Oxford Street [2013]	266,906	266,906
4 6 8 10 12 14 18 Clarendon Street	<u>1,074,000</u>	<u>424,000</u>
	<u>2,221,137</u>	<u>1,571,137</u>

7 Funds

	At 5 April 2021	Transfers	Income for the year	Expenses for the year	At 5 April 2022
Unrestricted	1,839,550	650,000	162,635	(100,448)	2,541,739
Restricted					
Madressa construction	357,224	(650,000)	617,881	-	325,105
Preston City Council Covid 19 Funding	19,000	-	-	(7,250)	11,750
PCC Covid 19 Funding	-	-	-	-	-
	<u>2,216,774</u>	<u>-</u>	<u>770,516</u>	<u>(107,698)</u>	<u>2,878,684</u>

8 Madressa Construction fund

	2022 £	2021 £
Madressa Construction fund b/fwd	357,224	637,086
Madressa Construction - Donations	617,881	244,134
Madressa Bank Profit Received	20	24
	<u>975,105</u>	<u>781,224</u>
Fund transfers (Property Construction)	(650,000)	(424,000)
Madressa Construction fund C/fwd	<u>325,105</u>	<u>357,224</u>

The Madressa Construction fund has been set up to demolish some old buildings and to reconstruct some purpose built facilities (in line with planning permission that has been granted)

9 * Land and Buildings

Land and Buildings have been valued at original cost. It has been advised that these should be valued at market value. The re-valued figures would increase the net assets value of the charity on the balance sheet which could lead to the charity needing audited accounts in future years.

THE PRESTON MUSLIM SOCIETY-JAMEA MASJID PRESTON

England & Wales - Charity number 515749

Accounts

Charity Number: 515749

Preston Muslim Society
Jamea Masjid

Financial Accounts

for the year ended
5 April 2021

Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
Lancashire
PR2 2DU

**The Preston Muslim Society-Jamea Masjid Preston
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**The Preston Muslim Society-Jamea Masjid Preston
Trustees' Annual Report
for the year ended 5 April 2021**

Structure, governance and management

The Society is a registered charity, (Charity registration number 516749), and is governed by the constitution dated 25 September 1983, amended 20 July 1984. The trustees are elected by the membership.

Our objectives

The Society is established to advance the religion of Islam in accordance with the doctrines and beliefs of Sunni Sect of Muslims believing in Tablighi Jamaat and to promote cultural and educational activities for such persons to provide a Mosque and/ other facilities for religious and associated activities.

Our activities

- Facilities Provided for religious worship.
- Sermon and classes on Islamic knowledge; subjects in English.
- Arrange visits for local primary and secondary schools.
- Facilities provided for youth centre, nursery, the elderly and women's activities.
- Involved in promoting inter-faith dialogue and community cohesion, Community events held via open days.
- Work with local NHS health services in promoting spiritual and physical health (including Covid-19 testing).
- Work with local Prison service in integrating offenders into mainstream Society.

Achievements and performance

The main achievements during the year 2020/21 were as follows;

- Maintained and improved on the worship services provided to the members and community within Jamea Masjid
- Supported the Jamea Educational Academy Construction Committee in demolition of the community centre buildings in line with planning approval from Preston City Council.
- Progressed improvements to teaching Standards within Taleemul Islam Madrasah (including On Line classes given COVID circumstances)
- Maintained services delivered to Al Hidayah Community Centre.
- Engaged with members of the wider community such as schools, churches and youth groups to continue to build and enhance our already strong relationships.
- Supported the running of the Oxford Gems nursery

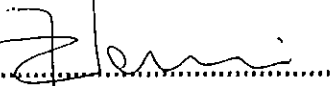
Financial review

We hold cash at bank of £645k of which £357k is restricted funds for the Construction project and £287k is set aside for necessary repairs and maintenance of existing facilities. These funds will maintain the society for the foreseeable future:

Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees



Mr Faruk Desai
Honorary President
Date: 06th June 2021

The Preston Muslim Society-Jamea Masjid Preston
Legal and administrative information

Honorary President

Mr Faruk Desai

Honorary Vice President

Mr Mohamed Zahid Vaid

Honorary Secretary

Mr Yakub Itowala

Honorary Treasurer

Mr Elyas Asmal

Management Committee

Mr Fayaz Alli

Mr Salim Desai

Mr Ilyas Esmail

Mr Saeed Atcha

Mr Abdul Samad Madan

Mr Ibrahim Desai

Trustees

Mr Asif Desai

Mr Abdullah Isap

Mr Yakub Bux

Address

18 Clarendon Street

Preston

PR1 3YN

Registered Charity Number

515749

Independent Examiner

Balaji Accountants

Certified Public Accountants Association

431 Blackpool Road

Preston

PR2 2DU

Bankers

HSBC

40 Fishergate

Preston

PR1 2DE

The Preston Muslim Society-Jamea Masjid Preston
Independent examiner's report to the trustees of Preston Muslim Society
(Charity No. 515749)

I report on the accounts of the Trust for the year ended 5 April 2021 which are set out on pages 4 to 9.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

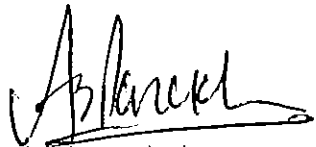
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Certified Public Accountants Association, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view'.

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.



Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
PR2 2DU

11 August 2021

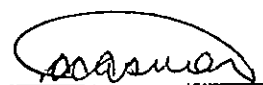
The Preston Muslim Society-Jamea Masjid Preston
Statement of financial activities
for the year ended 5 April 2021


	Notes	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
Incoming resources	4				
Donations		-	104,738	104,738	127,374
Donations - restricted funds (Madressa Construction)		244,158	-	244,158	573,639
Donations - restricted Lancashire Teaching Hospital		-	-	-	-
Donations - restricted funds (PCC Covid Funding)		19,000	-	19,000	-
Donations - Nursery (2 Clarendon Street)		-	15,000	15,000	-
Miscellaneous Income		-	16,310	16,310	18,926
Total Incoming resources		263,158	136,048	399,206	719,938
Resources expended	5				
Wages, salaries and other staff costs		-	35,462	35,462	38,753
Rent, rates, power and insurance costs		-	19,175	19,175	44,334
Telephone, fax, stationery and other office costs		-	1,643	1,643	2,579
Building repairs		-	15,432	16,432	3,491
Nursery Expenses		-	-	-	-
Audit fees		-	1,216	1,216	699
Expenses - Restricted Funds (Madressa Construction)		-	-	-	211,798
General expenses		-	3,294	3,294	4,877
Total resources expended		-	76,222	76,222	306,431
Net incoming/(outgoing) resources before transfers		263,158	59,826	322,984	413,507
Transfers between funds (Purchase Cost of Properties Demolished)					(361,269)
Net movement in funds		263,158	59,826	322,984	52,238
Fund balances brought forward at 1 April	7	637,066	1,356,724	1,992,790	1,840,552
Fund balances carried forward at 31 March	7	800,224	1,416,550	2,216,774	1,892,790

The Preston Muslim Society-Jamea Masjid Preston
Balance Sheet
as at 5 April 2021

	Notes	2021 £	2020 £
Fixed assets			
Other fixed assets	6	1,571,137	1,147,137
Current assets			
Unrestricted			
Cash In hand		5,514	181
HSBC Current Bank Account		29,487	19,378
HSBC High Interest Bank Account		64,118	46,657
Treasurer Account		188,293	142,371
Restricted			
Madressa construction account		333,689	513,554
Islamic Bank Account		2,049	2,026
Premium Business Bank Account		21,487	21,487
		<u>644,637</u>	<u>745,653</u>
Net current assets		644,637	745,653
Net assets		<u>2,215,774</u>	<u>1,892,790</u>
Funds			
Unrestricted funds	7	1,839,550	1,355,724
Restricted funds :-			
- Madressa construction	8	367,224	537,068
- PCC Covid 19 Funding		19,000	-
		<u>2,215,774</u>	<u>1,892,790</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.


 Mr Elyas Asmal- Hon Treasurer


 Mr Faruk Desal - Hon President
 for and on behalf of Trustees

11 August 2021

The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
for the year ended 5 April 2021

1 Accounting Policies

Basis of preparation

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

~~Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.~~

3 Incoming Resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- 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

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Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reliefs on donations and gifts

Incoming resources from tax reliefs are included in the SoFA at the same time as the gift to which they relate.

Gift in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Donated Services and facilities

The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
for the year ended 5 April 2021

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.

3 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
for the year ended 5 April 2021

4 Incoming resources analysis

	2021 £	2020 £
Donations		
Box Fund	30,580	29,865
Eid Lillah	1,472	2,483
Jummah Lillah	22,808	28,352
Lillah	1,631	10,637
Madressa	2,057	13,386
Madressa Admission	1,545	2,010
Marriage	1,000	1,400
Membershp	2,780	2,715
Ramadan	40,297	35,852
Safa Lillah	570	774
	<u>104,738</u>	<u>127,374</u>
 Donations - (Nursery 2 Clarendon St)		
Nursery 2 Clarendon Street	15,000	-
	<u>15,000</u>	<u>-</u>
 Donations - restricted funds (PCC Covid Funding)	19,000	-
	<u>19,000</u>	<u>-</u>
 Donations - restricted funds (Madressa Construction)		
Madressa Construction	244,134	572,846
Madressa Bank Profit Received	24	793
	<u>244,158</u>	<u>573,639</u>
 Miscellaneous Income		
Bank Deposit Interest	34	131
Gift Aid [Tax Refund on Donations]	16,076	18,134
Other Income	200	660
	<u>16,310</u>	<u>18,925</u>

The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
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6 Resources expended analysis

	2021	2020
	£	£
Unrestricted funds		
Wages, salaries and other staff costs		
National Insurance	1,203	856
Wages	33,156	36,988
Pensions	1,103	909
	<u>35,462</u>	<u>38,753</u>
The average number of employees during the year were	3.0	3.0
No employee received emoluments of more than £60,000 in the year.		
Rent, rates, power and insurance costs		
Electricity	8,035	15,593
Gas	5,702	20,260
Water Charges	3,998	4,629
Council Tax	-	2,250
Building Insurance	1,440	1,702
	<u>19,175</u>	<u>44,334</u>
Telephone, fax, stationery and other office costs		
Telephone	971	1,318
Printing and Stationery	672	1,261
	<u>1,643</u>	<u>2,579</u>
Building repairs		
Building Repairs and Maintenance	15,432	3,491
Accountancy	1,216	699
Other expenses		
Bank charge	906	-
Sundry expenses	2,388	723
Affiliated Membership Donations	-	25
Madrasah Prizes	-	4,129
	<u>3,294</u>	<u>4,877</u>
Restricted funds		
Madrasah Construction Survey/Demolition Fees	-	211,798

The Preston Muslim Society-Jamea Masjid Preston
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6 Other fixed assets

	2021 £	2020 £
Mosque Building at Cost (1984)	454,353	454,353
2 Clarendon Street (2014)	274,878	274,878
65 James Street (2003)	151,000	151,000
121-127 Oxford Street (2013)	266,906	266,906
4 6 8 10 12 14 18 Clarendon Street (2021 Expenditure)	424,000	-
	<u>1,571,137</u>	<u>1,147,137</u>

7 Funds

	At 5 April 2020	Transfers	Income for the year	Expenses for the year	At 5 April 2021
Unrestricted	1,356,724	424,000	136,048	(76,222)	1,839,650
Restricted					
Madressa construction	537,066	(424,000)	244,158	-	357,224
PCC Covid 19 Funding	-	-	19,000	-	19,000
	<u>1,892,790</u>	<u>-</u>	<u>399,206</u>	<u>(76,222)</u>	<u>2,215,774</u>

8 Madressa Construction fund

	2021 £	2020 £
Madressa Construction fund b/fwd	537,066	175,225
Madressa Construction - Donations	244,134	572,846
Madressa Bank Profit Received	24	793
	<u>781,224</u>	<u>748,864</u>
Madressa Construction - Funds distributed	-	211,798
Fund transfers (Property Construction)	(424,000)	-
Madressa Construction fund C/fwd	<u>357,224</u>	<u>537,066</u>

The Madressa Construction fund has been set up to demolish some old buildings and to reconstruct some purpose built facilities (in line with planning permission that has been granted)