

THE PRESTON MUSLIM CULTURAL CENTRE

England & Wales · Charity number 518584

Details

Other names	PRESTON MUSLIM CULTURAL CENTRE
Status	Registered
Legal form	Other
Registered	1987-03-12
Register	View on the Charity Commission register

Contact

Address	Masjid E Saliheen Preston Muslim Cultural Centre Grafton Street Preston PR1 8JH
Phone	01772914545
Email	saliheenmasjid@gmail.com
Website	http://masjidsaliheen.com

Activities

Objects: THE CENTRE IS ESTABLISHED TO ADVANCE THE RELIGION OF ISLAM IN ACCORDANCE WITH THE DOCTRINES AND BELIEFS OF THE GUJARATI INDIAN SECT IN SUNNI MUSLIMS BELIEVING IN TABLIGI JAMET.

Activities: Providing Religious services and guidance for the local community

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Area of benefit: PRESTON
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£227,994	£193,924	-	-
2024-03-31	£358,194	£169,039	-	-
2023-03-31	£269,755	£113,879	-	-
2022-03-31	£309,496	£117,322	-	-
2021-03-31	£267,427	£98,675	-	-

Trustees

Name	Role	Appointed
Arshad Rashid Dadabhoy		2019-11-03
FAROUK HASSANJEE		
Faizal Musa		2025-11-30
Huzaiifa Zuber Kazee		2022-10-30
Ismail Razakazi		2019-11-03
Ismail Timol		2019-11-03
Zulfiqarali Lokhat		2019-11-03

THE PRESTON MUSLIM CULTURAL CENTRE

England & Wales - Charity number 518584

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 1 April 2025
for
THE PRESTON MUSLIM CULTURAL CENTRE**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

THE PRESTON MUSLIM CULTURAL CENTRE

**Contents of the Financial Statements
FOR THE YEAR ENDED 1 APRIL 2025**

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THE PRESTON MUSLIM CULTURAL CENTRE

Report of the Trustees FOR THE YEAR ENDED 1 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 1 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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Significant activities

We want to make our mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

Achievements and Performance

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to those who worship at our place of worship.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 50 people who regularly attend daily prayers and over 250 who regularly Friday prayer.

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Inter-faith Dialogue: The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

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FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. The charity is presently in the process of renovating new premises so that the charity can undertake further projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518584

Principal address

Grafton Street
Preston
Lancashire
PR1 8JH

Trustees

F Hassanjee
I Razakazi
I Timol
A R Dadabhoy
Z Lokhat
S Aswat
A I Vorajee (resigned 17/11/24)
H Z Kazeer

THE PRESTON MUSLIM CULTURAL CENTRE

**Report of the Trustees
FOR THE YEAR ENDED 1 APRIL 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SKM Chartered Accountants

Pegasus House

5 Winckley Court

Mount Street

Preston

Lancashire

PR1 8BU

Approved by order of the board of trustees on 3 November 2025 and signed on its behalf by:

F Hassanjee - Trustee

**Independent Examiner's Report to the Trustees of
The Preston Muslim Cultural Centre**

Independent examiner's report to the trustees of The Preston Muslim Cultural Centre

I report to the charity trustees on my examination of the accounts of The Preston Muslim Cultural Centre (the Trust) for the year ended 1 April 2025.

Responsibilities and basis of report

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

Independent examiner's statement

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 Trust 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 which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shamim Mahomed

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

3 November 2025

THE PRESTON MUSLIM CULTURAL CENTRE

**Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		149,428	158,394
Investment income	2	78,566	73,863
Other income		-	125,937
Total		<u>227,994</u>	<u>358,194</u>
 EXPENDITURE ON			
Charitable activities	3		
Management & Administration		<u>193,924</u>	<u>169,039</u>
NET INCOME		34,070	189,155
 RECONCILIATION OF FUNDS			
Total funds brought forward		2,841,987	2,652,832
TOTAL FUNDS CARRIED FORWARD		<u><u>2,876,057</u></u>	<u><u>2,841,987</u></u>

The notes form part of these financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

**Balance Sheet
1 APRIL 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	2,425,444	2,426,242
CURRENT ASSETS			
Debtors	8	2,571	2,510
Cash at bank and in hand		668,194	628,044
		670,765	630,554
CREDITORS			
Amounts falling due within one year	9	(220,152)	(214,809)
		450,613	415,745
NET CURRENT ASSETS			
		2,876,057	2,841,987
TOTAL ASSETS LESS CURRENT LIABILITIES			
		2,876,057	2,841,987
NET ASSETS			
		2,876,057	2,841,987
FUNDS			
Unrestricted funds	10	2,876,057	2,841,987
		2,876,057	2,841,987
TOTAL FUNDS			

The financial statements were approved by the Board of Trustees and authorised for issue on 3 November 2025 and were signed on its behalf by:

F Hassanjee - Trustee

THE PRESTON MUSLIM CULTURAL CENTRE

Notes to the Financial Statements FOR THE YEAR ENDED 1 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Land and property is not depreciated. Buildings are maintained to ensure that their value does not diminish over time. The maintenance costs are charged to profit and loss in the year incurred. In the trustees' opinion, depreciation would be immaterial and has not been charged.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Sports Equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer Equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2025**

2. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	72,779	70,030
Bank interest	5,787	3,833
	<u>78,566</u>	<u>73,863</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Management & Administration	192,174	1,750	193,924
	<u>192,174</u>	<u>1,750</u>	<u>193,924</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 April 2025 nor for the year ended 1 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 April 2025 nor for the year ended 1 April 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	12	2
	<u>12</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	158,394
Investment income	73,863
Other income	125,937
Total	<u>358,194</u>
 EXPENDITURE ON	
Charitable activities	
Management & Administration	169,039
 NET INCOME	<u>189,155</u>

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

2,652,832

TOTAL FUNDS CARRIED FORWARD

2,841,987

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Sports Equipment £
COST			
At 2 April 2024 and 1 April 2025	2,071,999	348,927	1,800
DEPRECIATION			
At 2 April 2024	-	-	1,499
Charge for year	-	-	45
At 1 April 2025	-	-	1,544
NET BOOK VALUE			
At 1 April 2025	<u>2,071,999</u>	<u>348,927</u>	<u>256</u>
At 1 April 2024	<u>2,071,999</u>	<u>348,927</u>	<u>301</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 2 April 2024 and 1 April 2025	3,065	7,131	2,432,922
DEPRECIATION			
At 2 April 2024	1,747	3,434	6,680
Charge for year	198	555	798
At 1 April 2025	1,945	3,989	7,478
NET BOOK VALUE			
At 1 April 2025	<u>1,120</u>	<u>3,142</u>	<u>2,425,444</u>
At 1 April 2024	<u>1,318</u>	<u>3,697</u>	<u>2,426,242</u>

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2025**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	2,571	2,510
	<u>2,571</u>	<u>2,510</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	(1)	(1)
Social security and other taxes	1,235	945
Other liabilities and accruals	218,697	213,697
Other creditors	221	168
	<u>220,152</u>	<u>214,809</u>

10. MOVEMENT IN FUNDS

	At 2/4/24	Net movement in funds	At 1/4/25
	£	£	£
Unrestricted funds			
General fund	2,841,987	34,070	2,876,057
	<u>2,841,987</u>	<u>34,070</u>	<u>2,876,057</u>
TOTAL FUNDS	<u>2,841,987</u>	<u>34,070</u>	<u>2,876,057</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	227,994	(193,924)	34,070
	<u>227,994</u>	<u>(193,924)</u>	<u>34,070</u>
TOTAL FUNDS	<u>227,994</u>	<u>(193,924)</u>	<u>34,070</u>

Comparatives for movement in funds

	At 2/4/23	Net movement in funds	At 1/4/24
	£	£	£
Unrestricted funds			
General fund	2,652,832	189,155	2,841,987
	<u>2,652,832</u>	<u>189,155</u>	<u>2,841,987</u>
TOTAL FUNDS	<u>2,652,832</u>	<u>189,155</u>	<u>2,841,987</u>

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2025**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	358,194	(169,039)	189,155
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>358,194</u></u>	<u><u>(169,039)</u></u>	<u><u>189,155</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2/4/23 £	Net movement in funds £	At 1/4/25 £
Unrestricted funds			
General fund	2,652,832	223,225	2,876,057
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>2,652,832</u></u>	<u><u>223,225</u></u>	<u><u>2,876,057</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	586,188	(362,963)	223,225
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u><u>586,188</u></u>	<u><u>(362,963)</u></u>	<u><u>223,225</u></u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1 April 2025.

THE PRESTON MUSLIM CULTURAL CENTRE

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Voluntary income	(2)	(2)
Donations	124,513	139,064
Gift aid	16,022	(2,418)
Membership fees	8,440	21,300
Marriage fees	455	450
	149,428	158,394
Investment income		
Rents received	72,779	70,030
Bank interest	5,787	3,833
	78,566	73,863
Other income		
Gain on sale of tangible fixed assets	-	84,341
Sundry Receipts	-	41,596
	-	125,937
Total incoming resources	227,994	358,194
EXPENDITURE		
Charitable activities		
Wages	60,314	38,409
Pensions	475	433
Rates and water	6,343	5,356
Insurance	4,191	3,926
Light and heat	19,587	15,265
Telephone	928	842
Postage and stationery	656	317
Advertising	-	1,838
Gifts	2,403	1,829
Books	1,773	1,614
Cleaning	10,644	1,385
Repairs and Maintenance	23,245	12,961
Travel and subsistence	-	5,067
Event costs	6,169	-
Donations	54,648	76,534
Sports Equipment	45	53
Fixtures and fittings	198	233
Computer equipment	555	652
	192,174	166,714

This page does not form part of the statutory financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2025

	2025 £	2024 £
Support costs		
Finance		
Bank charges	316	397
Governance costs		
Accountancy	1,152	900
Legal and professional fees	282	1,028
	<hr/>	<hr/>
	1,434	1,928
Total resources expended	<hr/>	<hr/>
	193,924	169,039
Net income	<hr/>	<hr/>
	34,070	189,155
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England & Wales - Charity number 518584

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518584

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Preston
Lancashire
PR1 8JH

Trustees

F Hassanjee
I Razakazi
I Timol
A R Dadabhoy
Z Lokhat
S Aswat
A I Vorajee
H Z Kazeer

THE PRESTON MUSLIM CULTURAL CENTRE

**Report of the Trustees
FOR THE YEAR ENDED 1 APRIL 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SKM Chartered Accountants

Pegasus House

5 Winckley Court

Mount Street

Preston

Lancashire

PR1 8BU

Approved by order of the board of trustees on 27 September 2024 and signed on its behalf by:

F Hassanjee - Trustee

**Independent Examiner's Report to the Trustees of
The Preston Muslim Cultural Centre**

Independent examiner's report to the trustees of The Preston Muslim Cultural Centre

I report to the charity trustees on my examination of the accounts of The Preston Muslim Cultural Centre (the Trust) for the year ended 1 April 2024.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Trust 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 which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shamim Mahomed

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

27 September 2024

THE PRESTON MUSLIM CULTURAL CENTRE

**Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		158,394	221,468
Investment income	2	73,863	47,989
Other income		125,937	298
Total		<u>358,194</u>	<u>269,755</u>
EXPENDITURE ON			
Charitable activities	3		
Management & Administration		<u>169,039</u>	<u>113,879</u>
NET INCOME		189,155	155,876
RECONCILIATION OF FUNDS			
Total funds brought forward		2,652,832	2,496,956
TOTAL FUNDS CARRIED FORWARD		<u><u>2,841,987</u></u>	<u><u>2,652,832</u></u>

The notes form part of these financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

**Balance Sheet
1 APRIL 2024**

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	2,426,242	2,544,698
CURRENT ASSETS			
Debtors	8	2,510	2,418
Cash at bank and in hand		628,044	322,588
		630,554	325,006
CREDITORS			
Amounts falling due within one year	9	(214,809)	(216,872)
NET CURRENT ASSETS		415,745	108,134
TOTAL ASSETS LESS CURRENT LIABILITIES		2,841,987	2,652,832
NET ASSETS		2,841,987	2,652,832
FUNDS	10		
Unrestricted funds		2,841,987	2,652,832
TOTAL FUNDS		2,841,987	2,652,832

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2024 and were signed on its behalf by:

F Hassanjee - Trustee

THE PRESTON MUSLIM CULTURAL CENTRE

Notes to the Financial Statements FOR THE YEAR ENDED 1 APRIL 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Land and property is not depreciated. Buildings are maintained to ensure that their value does not diminish over time. The maintenance costs are charged to profit and loss in the year incurred. In the trustees' opinion, depreciation would be immaterial and has not been charged.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Sports Equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer Equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2024**

2. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	70,030	47,444
Bank interest	3,833	545
	73,863	47,989

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Management & Administration	166,714	2,325	169,039
	166,714	2,325	169,039

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 April 2024 nor for the year ended 1 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 April 2024 nor for the year ended 1 April 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	2	2
	2	2

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	221,468
Investment income	47,989
Other income	298
Total	269,755
 EXPENDITURE ON	
Charitable activities	
Management & Administration	113,879
 NET INCOME	155,876

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

2,496,956

TOTAL FUNDS CARRIED FORWARD

2,652,832

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Sports Equipment £
COST			
At 2 April 2023	2,189,517	348,927	1,800
Disposals	(117,518)	-	-
	<u>2,071,999</u>	<u>348,927</u>	<u>1,800</u>
At 1 April 2024	2,071,999	348,927	1,800
DEPRECIATION			
At 2 April 2023	-	-	1,446
Charge for year	-	-	53
	<u>-</u>	<u>-</u>	<u>1,499</u>
At 1 April 2024	-	-	1,499
NET BOOK VALUE			
At 1 April 2024	<u>2,071,999</u>	<u>348,927</u>	<u>301</u>
At 1 April 2023	<u>2,189,517</u>	<u>348,927</u>	<u>354</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 2 April 2023	3,065	7,131	2,550,440
Disposals	-	-	(117,518)
	<u>3,065</u>	<u>7,131</u>	<u>2,432,922</u>
At 1 April 2024	3,065	7,131	2,432,922
DEPRECIATION			
At 2 April 2023	1,514	2,782	5,742
Charge for year	233	652	938
	<u>1,747</u>	<u>3,434</u>	<u>6,680</u>
At 1 April 2024	1,747	3,434	6,680
NET BOOK VALUE			
At 1 April 2024	<u>1,318</u>	<u>3,697</u>	<u>2,426,242</u>
At 1 April 2023	<u>1,551</u>	<u>4,349</u>	<u>2,544,698</u>

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2024**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Prepayments	2,510	2,418
	<u>2,510</u>	<u>2,418</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	(1)	-
Social security and other taxes	945	-
Other liabilities and accruals	213,697	216,747
Other creditors	168	125
	<u>214,809</u>	<u>216,872</u>

10. MOVEMENT IN FUNDS

	At 2/4/23	Net movement in funds	At 1/4/24
	£	£	£
Unrestricted funds			
General fund	2,652,832	189,155	2,841,987
	<u>2,652,832</u>	<u>189,155</u>	<u>2,841,987</u>
TOTAL FUNDS	<u>2,652,832</u>	<u>189,155</u>	<u>2,841,987</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	358,194	(169,039)	189,155
	<u>358,194</u>	<u>(169,039)</u>	<u>189,155</u>
TOTAL FUNDS	<u>358,194</u>	<u>(169,039)</u>	<u>189,155</u>

Comparatives for movement in funds

	At 2/4/22	Net movement in funds	At 1/4/23
	£	£	£
Unrestricted funds			
General fund	2,496,956	155,876	2,652,832
	<u>2,496,956</u>	<u>155,876</u>	<u>2,652,832</u>
TOTAL FUNDS	<u>2,496,956</u>	<u>155,876</u>	<u>2,652,832</u>

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2024**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	269,755	(113,879)	155,876
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>269,755</u>	<u>(113,879)</u>	<u>155,876</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2/4/22 £	Net movement in funds £	At 1/4/24 £
Unrestricted funds			
General fund	2,496,956	345,031	2,841,987
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,496,956</u>	<u>345,031</u>	<u>2,841,987</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	627,949	(282,918)	345,031
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>627,949</u>	<u>(282,918)</u>	<u>345,031</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1 April 2024.

THE PRESTON MUSLIM CULTURAL CENTRE

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Voluntary income	(2)	-
Donations	139,064	150,502
Gift aid	(2,418)	44,262
Membership fees	21,300	26,314
Marriage fees	450	390
	158,394	221,468
Investment income		
Rents received	70,030	47,444
Bank interest	3,833	545
	73,863	47,989
Other income		
Gain on sale of tangible fixed assets	84,341	-
Sundry Receipts	41,596	298
	125,937	298
Total incoming resources	358,194	269,755
EXPENDITURE		
Charitable activities		
Wages	38,409	35,369
Pensions	433	304
Rates and water	5,356	4,130
Insurance	3,926	4,184
Light and heat	15,265	13,669
Telephone	842	896
Postage and stationery	317	189
Advertising	1,838	-
Sundries	-	35
Gifts	1,829	1,380
Books	1,614	-
Cleaning	1,385	3,393
Repairs and Maintenance	12,961	10,289
Travel and subsistence	5,067	988
Donations	76,534	35,021
Sports Equipment	53	63
Fixtures and fittings	233	274
Computer equipment	652	768
	166,714	110,952

This page does not form part of the statutory financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2024

	2024 £	2023 £
Support costs		
Finance		
Bank charges	397	522
Governance costs		
Accountancy	900	2,100
Legal and professional fees	1,028	305
	<u>1,928</u>	<u>2,405</u>
Total resources expended	<u>169,039</u>	<u>113,879</u>
Net income	<u><u>189,155</u></u>	<u><u>155,876</u></u>

This page does not form part of the statutory financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

England & Wales - Charity number 518584

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 1 April 2023
for
THE PRESTON MUSLIM CULTURAL CENTRE**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

THE PRESTON MUSLIM CULTURAL CENTRE

**Contents of the Financial Statements
FOR THE YEAR ENDED 1 APRIL 2023**

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Detailed Statement of Financial Activities	12 to 13

THE PRESTON MUSLIM CULTURAL CENTRE

Report of the Trustees FOR THE YEAR ENDED 1 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 1 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Centre is established to advance the religion of Islam in accordance with the doctrine and beliefs of the Gujarati Indian sect of Sunni Muslims believing in Tablighi Jamat and in furtherance thereof but not otherwise to promote cultural and Islamic educational activities for such persons residing in the Broadgate area of Preston, and to provide a facility for religious and associated ceremonies.

Significant activities

We want to make our mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

Achievements and Performance

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to those who worship at our place of worship.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 50 people who regularly attend daily prayers and over 250 who regularly Friday prayer.

Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil Marriage and Nikkah: The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikkah (Islamic marriage).

Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people in the charities buildings.

Evening classes: Classes are offered to children to learn about the basic fundamental of Islam.

Islamic Awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Inter-faith Dialogue: The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

THE PRESTON MUSLIM CULTURAL CENTRE

Report of the Trustees FOR THE YEAR ENDED 1 APRIL 2023

ACHIEVEMENT AND PERFORMANCE

Community activities

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to local schools and service providers.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. The charity is presently in the process of renovating new premises so that the charity can undertake further projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Preston Muslim Cultural Centre is a registered UK Charity constituted on 13 April 1986 as amended on 20 February 1987 under charity number 518584. It is an unincorporated charity. The governing document is a Trust Deed.

Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518584

Principal address

Grafton Street
Preston
Lancashire
PR1 8JH

Trustees

F Hassanjee
I Razakazi
A Dala
I Timol
A R Dadabhoy
Z Lokhat
S Aswat

THE PRESTON MUSLIM CULTURAL CENTRE

**Report of the Trustees
FOR THE YEAR ENDED 1 APRIL 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SKM Chartered Accountants

Pegasus House

5 Winckley Court

Mount Street

Preston

Lancashire

PR1 8BU

Approved by order of the board of trustees on 30 September 2023 and signed on its behalf by:

F Hassanjee - Trustee

**Independent Examiner's Report to the Trustees of
The Preston Muslim Cultural Centre**

Independent examiner's report to the trustees of The Preston Muslim Cultural Centre

I report to the charity trustees on my examination of the accounts of The Preston Muslim Cultural Centre (the Trust) for the year ended 1 April 2023.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Trust 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 which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shamim Mahomed

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

30 September 2023

THE PRESTON MUSLIM CULTURAL CENTRE

**Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		221,468	259,509
Investment income	2	47,989	49,569
Other income		298	418
Total		269,755	309,496
 EXPENDITURE ON			
Charitable activities	3		
Management & Administration		113,879	117,322
NET INCOME		155,876	192,174
 RECONCILIATION OF FUNDS			
Total funds brought forward		2,496,956	2,304,782
TOTAL FUNDS CARRIED FORWARD		2,652,832	2,496,956

The notes form part of these financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

**Balance Sheet
1 APRIL 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	2,544,698	2,538,679
CURRENT ASSETS			
Debtors	8	2,418	2,620
Cash at bank and in hand		322,588	228,452
		325,006	231,072
CREDITORS			
Amounts falling due within one year	9	(216,872)	(272,795)
		108,134	(41,723)
NET CURRENT ASSETS			
		2,652,832	2,496,956
TOTAL ASSETS LESS CURRENT LIABILITIES			
		2,652,832	2,496,956
NET ASSETS			
		2,652,832	2,496,956
FUNDS			
Unrestricted funds	10	2,652,832	2,496,956
TOTAL FUNDS			
		2,652,832	2,496,956

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2023 and were signed on its behalf by:

F Hassanjee - Trustee

THE PRESTON MUSLIM CULTURAL CENTRE

Notes to the Financial Statements FOR THE YEAR ENDED 1 APRIL 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Land and property is not depreciated. Buildings are maintained to ensure that their value does not diminish over time. The maintenance costs are charged to profit and loss in the year incurred. In the trustees' opinion, depreciation would be immaterial and has not been charged.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Sports Equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer Equipment	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2023**

2. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	47,444	49,558
Bank interest	545	11
	47,989	49,569

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Management & Administration	110,952	2,927	113,879
	110,952	2,927	113,879

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 April 2023 nor for the year ended 1 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 April 2023 nor for the year ended 1 April 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	2	3
	2	3

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	259,509
Investment income	49,569
Other income	418
Total	309,496
 EXPENDITURE ON	
Charitable activities	
Management & Administration	117,322
 NET INCOME	192,174

THE PRESTON MUSLIM CULTURAL CENTRE

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

2,304,782

TOTAL FUNDS CARRIED FORWARD

2,496,956

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Sports Equipment £
COST			
At 2 April 2022	2,182,394	348,927	1,800
Additions	7,123	-	-
At 1 April 2023	2,189,517	348,927	1,800
DEPRECIATION			
At 2 April 2022	-	-	1,383
Charge for year	-	-	63
At 1 April 2023	-	-	1,446
NET BOOK VALUE			
At 1 April 2023	2,189,517	348,927	354
At 1 April 2022	2,182,394	348,927	417
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 2 April 2022	3,065	7,131	2,543,317
Additions	-	-	7,123
At 1 April 2023	3,065	7,131	2,550,440
DEPRECIATION			
At 2 April 2022	1,241	2,014	4,638
Charge for year	273	768	1,104
At 1 April 2023	1,514	2,782	5,742
NET BOOK VALUE			
At 1 April 2023	1,551	4,349	2,544,698
At 1 April 2022	1,824	5,117	2,538,679

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2023**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments	2,418	2,620
	<u>2,418</u>	<u>2,620</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	756
Social security and other taxes	-	(2,737)
Other liabilities and accruals	216,747	272,447
Other creditors	125	2,329
	<u>216,872</u>	<u>272,795</u>

10. MOVEMENT IN FUNDS

	At 2/4/22	Net movement in funds	At 1/4/23
	£	£	£
Unrestricted funds			
General fund	2,496,956	155,876	2,652,832
	<u>2,496,956</u>	<u>155,876</u>	<u>2,652,832</u>
TOTAL FUNDS	<u>2,496,956</u>	<u>155,876</u>	<u>2,652,832</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	269,755	(113,879)	155,876
	<u>269,755</u>	<u>(113,879)</u>	<u>155,876</u>
TOTAL FUNDS	<u>269,755</u>	<u>(113,879)</u>	<u>155,876</u>

Comparatives for movement in funds

	At 2/4/21	Net movement in funds	At 1/4/22
	£	£	£
Unrestricted funds			
General fund	2,304,782	192,174	2,496,956
	<u>2,304,782</u>	<u>192,174</u>	<u>2,496,956</u>
TOTAL FUNDS	<u>2,304,782</u>	<u>192,174</u>	<u>2,496,956</u>

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2023**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	309,496	(117,322)	192,174
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>309,496</u>	<u>(117,322)</u>	<u>192,174</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2/4/21 £	Net movement in funds £	At 1/4/23 £
Unrestricted funds			
General fund	2,304,782	348,050	2,652,832
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,304,782</u>	<u>348,050</u>	<u>2,652,832</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	579,251	(231,201)	348,050
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>579,251</u>	<u>(231,201)</u>	<u>348,050</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1 April 2023.

THE PRESTON MUSLIM CULTURAL CENTRE

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Voluntary income	-	1
Donations	150,502	228,796
Gift aid	44,262	17,346
Membership fees	26,314	12,976
Marriage fees	390	390
	221,468	259,509
Investment income		
Rents received	47,444	49,558
Bank interest	545	11
	47,989	49,569
Other income		
Sundry Receipts	298	418
	298	418
Total incoming resources	269,755	309,496
EXPENDITURE		
Charitable activities		
Wages	35,369	27,262
Pensions	304	91
Rates and water	4,130	1,255
Insurance	4,184	5,633
Light and heat	13,669	21,718
Telephone	896	999
Postage and stationery	189	33
Sundries	35	-
Gifts	1,380	140
Books	-	682
Cleaning	3,393	3,707
Repairs and Maintenance	10,289	8,387
Travel and subsistence	988	1,960
Donations	35,021	42,628
Sports Equipment	63	74
Fixtures and fittings	274	322
Computer equipment	768	903
	110,952	115,794
Support costs		
Finance		
Bank charges	522	593

This page does not form part of the statutory financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2023

	2023	2022
	£	£
Finance		
Governance costs		
Accountancy	2,100	900
Legal and professional fees	305	35
	<hr/>	<hr/>
	2,405	935
	<hr/>	<hr/>
Total resources expended	113,879	117,322
	<hr/>	<hr/>
Net income	155,876	192,174
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

England & Wales - Charity number 518584

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 1 April 2022
for
THE PRESTON MUSLIM CULTURAL CENTRE**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

THE PRESTON MUSLIM CULTURAL CENTRE

**Contents of the Financial Statements
FOR THE YEAR ENDED 1 APRIL 2022**

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THE PRESTON MUSLIM CULTURAL CENTRE

Report of the Trustees FOR THE YEAR ENDED 1 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 1 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Centre is established to advance the religion of Islam in accordance with the doctrine and beliefs of the Gujarati Indian sect of Sunni Muslims believing in Tablighi Jamat and in furtherance thereof but not otherwise to promote cultural and Islamic educational activities for such persons residing in the Broadgate area of Preston, and to provide a facility for religious and associated ceremonies.

Significant activities

We want to make our mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

Achievements and Performance

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to those who worship at our place of worship.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 50 people who regularly attend daily prayers and over 150 who regularly Friday prayer.

Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil Marriage and Nikkah: The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikkah (Islamic marriage).

Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people in the charities buildings.

Evening classes: Classes are offered to children to learn about the basic fundamental of Islam.

Islamic Awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Inter-faith Dialogue: The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

THE PRESTON MUSLIM CULTURAL CENTRE

Report of the Trustees FOR THE YEAR ENDED 1 APRIL 2022

ACHIEVEMENT AND PERFORMANCE

Community activities

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to local schools and service providers.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. The charity is presently in the process of renovating new premises so that the charity can undertake further projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Preston Muslim Cultural Centre is a registered UK Charity constituted on 13 April 1986 as amended on 20 February 1987 under charity number 518584. It is an unincorporated charity. The governing document is a Trust Deed.

Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518584

Principal address

Grafton Street
Preston
Lancashire
PR1 8JH

Trustees

F Hassanjee
I Razakazi
A Dala
I Timol
A R Dadabhoy
Z Lokhat
S Aswat

THE PRESTON MUSLIM CULTURAL CENTRE

**Report of the Trustees
FOR THE YEAR ENDED 1 APRIL 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SKM Chartered Accountants

Pegasus House

5 Winckley Court

Mount Street

Preston

Lancashire

PR1 8BU

Approved by order of the board of trustees on 23 September 2022 and signed on its behalf by:

F Hassanjee - Trustee

**Independent Examiner's Report to the Trustees of
The Preston Muslim Cultural Centre**

Independent examiner's report to the trustees of The Preston Muslim Cultural Centre

I report to the charity trustees on my examination of the accounts of The Preston Muslim Cultural Centre (the Trust) for the year ended 1 April 2022.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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 Trust 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 which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shamim Mahomed
ICAEW
SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

23 September 2022

THE PRESTON MUSLIM CULTURAL CENTRE

Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		259,509	200,930
Investment income	2	49,569	49,655
Other income		418	16,842
Total		<u>309,496</u>	<u>267,427</u>
EXPENDITURE ON			
Charitable activities	3		
Management & Administration		117,322	98,675
NET INCOME		192,174	168,752
RECONCILIATION OF FUNDS			
Total funds brought forward		2,304,782	2,136,030
TOTAL FUNDS CARRIED FORWARD		<u>2,496,956</u>	<u>2,304,782</u>

The notes form part of these financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

**Balance Sheet
1 APRIL 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	2,538,679	2,339,309
CURRENT ASSETS			
Debtors	8	2,620	1,299
Cash at bank and in hand		228,452	250,945
		<u>231,072</u>	<u>252,244</u>
CREDITORS			
Amounts falling due within one year	9	(272,795)	(286,771)
		<u>(41,723)</u>	<u>(34,527)</u>
NET CURRENT ASSETS			
		<u>(41,723)</u>	<u>(34,527)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		2,496,956	2,304,782
NET ASSETS			
		<u>2,496,956</u>	<u>2,304,782</u>
FUNDS			
Unrestricted funds	10	2,496,956	2,304,782
TOTAL FUNDS			
		<u>2,496,956</u>	<u>2,304,782</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2022 and were signed on its behalf by:

F Hassanjee - Trustee

THE PRESTON MUSLIM CULTURAL CENTRE

Notes to the Financial Statements FOR THE YEAR ENDED 1 APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Land and property is not depreciated. Buildings are maintained to ensure that their value does not diminish over time. The maintenance costs are charged to profit and loss in the year incurred. In the trustees' opinion, depreciation would be immaterial and has not been charged.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Sports Equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2022**

2. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	49,558	49,576
Bank interest	11	79
	49,569	49,655

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Management & Administration	115,794	1,528	117,322
	115,794	1,528	117,322

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 April 2022 nor for the year ended 1 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 April 2022 nor for the year ended 1 April 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	3	3
	3	3

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	200,930
Investment income	49,655
Other income	16,842
Total	267,427
EXPENDITURE ON	
Charitable activities	
Management & Administration	98,675
NET INCOME	168,752

RECONCILIATION OF FUNDS

Total funds brought forward	2,136,030
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THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

2,304,782

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Sports Equipment £
COST			
At 2 April 2021	1,987,779	348,927	1,800
Additions	194,615	-	-
	<u>2,182,394</u>	<u>348,927</u>	<u>1,800</u>
At 1 April 2022	2,182,394	348,927	1,800
DEPRECIATION			
At 2 April 2021	-	-	1,310
Charge for year	-	-	73
	<u>-</u>	<u>-</u>	<u>1,383</u>
At 1 April 2022	-	-	1,383
NET BOOK VALUE			
At 1 April 2022	<u>2,182,394</u>	<u>348,927</u>	<u>417</u>
At 1 April 2021	<u>1,987,779</u>	<u>348,927</u>	<u>490</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 2 April 2021	1,263	2,880	2,342,649
Additions	1,802	4,251	200,668
	<u>3,065</u>	<u>7,131</u>	<u>2,543,317</u>
At 1 April 2022	3,065	7,131	2,543,317
DEPRECIATION			
At 2 April 2021	919	1,111	3,340
Charge for year	322	903	1,298
	<u>1,241</u>	<u>2,014</u>	<u>4,638</u>
At 1 April 2022	1,241	2,014	4,638
NET BOOK VALUE			
At 1 April 2022	<u>1,824</u>	<u>5,117</u>	<u>2,538,679</u>
At 1 April 2021	<u>344</u>	<u>1,769</u>	<u>2,339,309</u>

THE PRESTON MUSLIM CULTURAL CENTRE

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	2,620	1,299
	<u>2,620</u>	<u>1,299</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	756	14,900
Social security and other taxes	(2,737)	(21)
Other liabilities and accruals	272,447	271,892
Other creditors	2,329	-
	<u>272,795</u>	<u>286,771</u>

10. MOVEMENT IN FUNDS

	At 2/4/21	Net movement in funds	At 1/4/22
	£	£	£
Unrestricted funds			
General fund	2,304,782	192,174	2,496,956
	<u>2,304,782</u>	<u>192,174</u>	<u>2,496,956</u>
TOTAL FUNDS	<u>2,304,782</u>	<u>192,174</u>	<u>2,496,956</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	309,496	(117,322)	192,174
	<u>309,496</u>	<u>(117,322)</u>	<u>192,174</u>
TOTAL FUNDS	<u>309,496</u>	<u>(117,322)</u>	<u>192,174</u>

Comparatives for movement in funds

	At 2/4/20	Net movement in funds	At 1/4/21
	£	£	£
Unrestricted funds			
General fund	2,136,030	168,752	2,304,782
	<u>2,136,030</u>	<u>168,752</u>	<u>2,304,782</u>
TOTAL FUNDS	<u>2,136,030</u>	<u>168,752</u>	<u>2,304,782</u>

THE PRESTON MUSLIM CULTURAL CENTRE

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1 APRIL 2022**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	267,427	(98,675)	168,752
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>267,427</u>	<u>(98,675)</u>	<u>168,752</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2/4/20 £	Net movement in funds £	At 1/4/22 £
Unrestricted funds			
General fund	2,136,030	360,926	2,496,956
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>2,136,030</u>	<u>360,926</u>	<u>2,496,956</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	576,923	(215,997)	360,926
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>576,923</u>	<u>(215,997)</u>	<u>360,926</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1 April 2022.

THE PRESTON MUSLIM CULTURAL CENTRE

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Voluntary income	1	1
Donations	228,796	164,986
Gift aid	17,346	28,201
Membership fees	12,976	7,565
Marriage fees	390	177
	259,509	200,930
Investment income		
Rents received	49,558	49,576
Bank interest	11	79
	49,569	49,655
Other income		
Sundry Receipts	418	16,842
	418	16,842
Total incoming resources	309,496	267,427
EXPENDITURE		
Charitable activities		
Wages	27,262	29,149
Pensions	91	44
Rates and water	1,255	1,099
Insurance	5,633	7,031
Light and heat	21,718	13,702
Telephone	999	757
Postage and stationery	33	359
Sundries	-	1
Gifts	140	200
Books	682	265
Cleaning	3,707	768
Repairs and Maintenance	8,387	5,506
Travel and subsistence	1,960	725
Donations	42,628	37,225
Sports Equipment	74	87
Fixtures and fittings	322	61
Computer equipment	903	312
	115,794	97,291
Support costs		
Finance		
Bank charges	593	449

This page does not form part of the statutory financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1 APRIL 2022

	2022	2021
	£	£
Finance		
Governance costs		
Accountancy	900	900
Legal and professional fees	35	35
	<u>935</u>	<u>935</u>
Total resources expended	<u>117,322</u>	<u>98,675</u>
Net income	<u><u>192,174</u></u>	<u><u>168,752</u></u>

This page does not form part of the statutory financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

England & Wales - Charity number 518584

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 1 APRIL 2021
FOR
THE PRESTON MUSLIM CULTURAL CENTRE**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

THE PRESTON MUSLIM CULTURAL CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 APRIL 2021**

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THE PRESTON MUSLIM CULTURAL CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 1 APRIL 2021

The trustees present their report with the financial statements of the charity for the year ended 1 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Centre is established to advance the religion of Islam in accordance with the doctrine and beliefs of the Gujarati Indian sect of Sunni Muslims believing in Tablighi Jamat and in furtherance thereof but not otherwise to promote cultural and Islamic educational activities for such persons residing in the Broadgate area of Preston, and to provide a facility for religious and associated ceremonies.

Significant activities

We want to make our mosque an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. The mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our strategy is community welfare and education. All our community facilities and activities including classes, health initiatives and seminars are advertised and we welcome the participation of all in our local community, Muslim and non-Muslim alike. Most of our activities are free and supported by donations.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity's main objective is to provide a place of worship, and to promote Islamic education and training.

The charity provides facilities for the public to conduct daily prayers, and continually strives to improve on this through the support and donations received by those individuals that use the facilities.

Achievements and Performance

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to those who worship at our place of worship.

Religious Activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The place of worship within the charities building is open for all daily and Friday prayers. During the week we have over 25 people who regularly attend daily prayers and over 150 who regularly Friday prayer.

Festivals: The charity provides facilities in terms of sermon, literature and place of worship on those special occasions.

Funeral Facilities: The charity provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Civil Marriage and Nikkah: The Mosque provides Muslim couples with an appropriate location for their both civil marriage and Nikkah (Islamic marriage).

Hifz Classes: Memorisation of the Quran is considered an important element of religious education and training. We continue to provide this facility for the all young people in the charities buildings.

Evening classes: Classes are offered to children to learn about the basic fundamental of Islam.

Islamic Awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Inter-faith Dialogue: The charity is an active member of the Faith Communities Forum for the Local area. We use this platform to promote inter-faith dialogue and social cohesion.

THE PRESTON MUSLIM CULTURAL CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 1 APRIL 2021

ACHIEVEMENT AND PERFORMANCE

Community activities

Currently we are undertaking the following activities:

- Seminars - organised periodically on various educational topics.
- Courses - short courses are held to take an in depth look at topics covered in seminars.
- Evening School - for children aged 5-12 years old, teaching basic Islamic Studies.
- Consultancy - offering advice to local schools and service providers.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level which equate to approximately 12 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

FUTURE PLANS

We plan to consolidate our current success and make our services available to a wider range of people. The charity is presently in the process of renovating new premises so that the charity can undertake further projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Preston Muslim Cultural Centre is a registered UK Charity constituted on 13 April 1986 as amended on 20 February 1987 under charity number 518584. It is an unincorporated charity. The governing document is a Trust Deed.

Recruitment and appointment of new trustees

The trustees have the power to appoint any person to be a trustee in accordance with the provisions of the Trust Deed. An appointed trustee holds office within the limits permitted by law.

Risk management

The trustees actively review the major risk which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

518584

Principal address

21 Fishergate Hill
Preston
Lancashire
PR1 8JP

Trustees

F Hassanjee
I Razakazi
A Dala
I Timol
A R Dadabhoy
Z Lockat
S Aswat

THE PRESTON MUSLIM CULTURAL CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 1 APRIL 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

SKM Chartered Accountants

Pegasus House

5 Winckley Court

Mount Street

Preston

Lancashire

PR1 8BU

Approved by order of the board of trustees on 22 October 2021 and signed on its behalf by:

F Hassanjee - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PRESTON MUSLIM CULTURAL CENTRE**

Independent examiner's report to the trustees of The Preston Muslim Cultural Centre

I report to the charity trustees on my examination of the accounts of The Preston Muslim Cultural Centre (the Trust) for the year ended 1 April 2021.

Responsibilities and basis of report

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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 Trust 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 which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shamim Mahomed
ICAEW
SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

22 October 2021

THE PRESTON MUSLIM CULTURAL CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 APRIL 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		200,930	198,316
Investment income	2	49,655	45,969
Other income		16,842	-
Total		267,427	244,285
 EXPENDITURE ON			
Charitable activities	3		
Management & Administration		98,675	65,148
NET INCOME		168,752	179,137
 RECONCILIATION OF FUNDS			
Total funds brought forward		2,136,030	1,956,893
TOTAL FUNDS CARRIED FORWARD		2,304,782	2,136,030

The notes form part of these financial statements

THE PRESTON MUSLIM CULTURAL CENTRE

**BALANCE SHEET
1 APRIL 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	2,339,309	1,999,349
CURRENT ASSETS			
Debtors	8	1,299	3,212
Cash at bank and in hand		250,945	353,973
		<u>252,244</u>	<u>357,185</u>
CREDITORS			
Amounts falling due within one year	9	(286,771)	(220,504)
NET CURRENT ASSETS		<u>(34,527)</u>	<u>136,681</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>2,304,782</u>	<u>2,136,030</u>
NET ASSETS			
		<u>2,304,782</u>	<u>2,136,030</u>
FUNDS			
Unrestricted funds	10	<u>2,304,782</u>	<u>2,136,030</u>
TOTAL FUNDS		<u>2,304,782</u>	<u>2,136,030</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2021 and were signed on its behalf by:

F Hassanjee - Trustee

THE PRESTON MUSLIM CULTURAL CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 1 APRIL 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Land and property is not depreciated. Buildings are maintained to ensure that their value does not diminish over time. The maintenance costs are charged to profit and loss in the year incurred. In the trustees opinion, depreciation would be immaterial and has not been charged.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Sports Equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE PRESTON MUSLIM CULTURAL CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 1 APRIL 2021**

2. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	49,576	45,294
Bank interest	79	675
	<u>49,655</u>	<u>45,969</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Management & Administration			
	<u>97,291</u>	<u>1,384</u>	<u>98,675</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 1 April 2021 nor for the year ended 1 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1 April 2021 nor for the year ended 1 April 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Employees	3	3
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	198,316
Investment income	45,969
Total	<u>244,285</u>
 EXPENDITURE ON	
Charitable activities	
Management & Administration	65,148
 NET INCOME	<u>179,137</u>

THE PRESTON MUSLIM CULTURAL CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 1 APRIL 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

1,956,893

TOTAL FUNDS CARRIED FORWARD

2,136,030

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Sports Equipment £
COST			
At 2 April 2020	1,647,359	348,927	1,800
Additions	340,420	-	-
At 1 April 2021	1,987,779	348,927	1,800
DEPRECIATION			
At 2 April 2020	-	-	1,223
Charge for year	-	-	87
At 1 April 2021	-	-	1,310
NET BOOK VALUE			
At 1 April 2021	1,987,779	348,927	490
At 1 April 2020	1,647,359	348,927	577
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 2 April 2020	1,263	2,880	2,002,229
Additions	-	-	340,420
At 1 April 2021	1,263	2,880	2,342,649
DEPRECIATION			
At 2 April 2020	858	799	2,880
Charge for year	61	312	460
At 1 April 2021	919	1,111	3,340
NET BOOK VALUE			
At 1 April 2021	344	1,769	2,339,309
At 1 April 2020	405	2,081	1,999,349

THE PRESTON MUSLIM CULTURAL CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 1 APRIL 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments	1,299	3,212

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	14,900	638
Social security and other taxes	(21)	88
Other liabilities and accruals	271,892	219,700
Other creditors	-	78
	<u>286,771</u>	<u>220,504</u>

10. MOVEMENT IN FUNDS

	At 2/4/20	Net movement in funds	At 1/4/21
	£	£	£
Unrestricted funds			
General fund	2,136,030	168,752	2,304,782
TOTAL FUNDS	<u>2,136,030</u>	<u>168,752</u>	<u>2,304,782</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	267,427	(98,675)	168,752
TOTAL FUNDS	<u>267,427</u>	<u>(98,675)</u>	<u>168,752</u>

Comparatives for movement in funds

	At 2/4/19	Net movement in funds	At 1/4/20
	£	£	£
Unrestricted funds			
General fund	1,956,893	179,137	2,136,030
TOTAL FUNDS	<u>1,956,893</u>	<u>179,137</u>	<u>2,136,030</u>

THE PRESTON MUSLIM CULTURAL CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 1 APRIL 2021

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	244,285	(65,148)	179,137
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>244,285</u>	<u>(65,148)</u>	<u>179,137</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2/4/19 £	Net movement in funds £	At 1/4/21 £
Unrestricted funds			
General fund	1,956,893	347,889	2,304,782
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,956,893</u>	<u>347,889</u>	<u>2,304,782</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	511,712	(163,823)	347,889
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>511,712</u>	<u>(163,823)</u>	<u>347,889</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1 April 2021.

THE PRESTON MUSLIM CULTURAL CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 APRIL 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Voluntary income	1	-
Donations	164,986	190,591
Gift aid	28,201	-
Membership fees	7,565	7,725
Marriage fees	177	-
	<u>200,930</u>	<u>198,316</u>
Investment income		
Rents received	49,576	45,294
Bank interest	79	675
	<u>49,655</u>	<u>45,969</u>
Other income		
Sundry Receipts	16,842	-
	<u>16,842</u>	<u>-</u>
Total incoming resources	<u>267,427</u>	<u>244,285</u>
EXPENDITURE		
Charitable activities		
Wages	29,149	30,318
Pensions	44	200
Rates and water	1,099	2,607
Insurance	7,031	2,467
Light and heat	13,702	13,944
Telephone	757	811
Postage and stationery	359	567
Sundries	1	15
Gifts	200	-
Books	265	1,105
Cleaning	768	64
Repairs and Maintenance	5,506	10,457
Travel and subsistence	725	413
Donations	37,225	675
Sports Equipment	87	102
Fixtures and fittings	61	71
Computer equipment	312	367
	<u>97,291</u>	<u>64,183</u>
Support costs		
Finance		
Bank charges	449	30

This page does not form part of the statutory financial statements

THE PRESTON MUSLIM CULTURAL CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 1 APRIL 2021

	2021 £	2020 £
Finance		
Governance costs		
Accountancy	900	900
Legal and professional fees	35	35
	<u>935</u>	<u>935</u>
Total resources expended	<u>98,675</u>	<u>65,148</u>
Net income	<u><u>168,752</u></u>	<u><u>179,137</u></u>

This page does not form part of the statutory financial statements