

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

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

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2023**

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**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

The charity is governed by the Trustees in accordance with the charity's constitution (available to any member of the mosque on request).

In order to carry out the day to day running of the Mosque, the Trustees manage all the Charity affairs with support from volunteers within the Community. Whilst this is not what the constitution states, the Trustees currently need to make sure the Charity remains compliant with the necessary laws and regulations. Some elements of the constitution are 'out of date' and this needs addressing at some point in the future. In the meantime, the priority for the Trustees is to remain compliant in all known and required aspects.

Volunteers help with various duties, including but not limited to:

- 1 - Opening / Closing of the premises
- 2 - General maintenance and cleaning
- 3 - Admin and accounts
- 4 - Madrassah management
- 5 - Other duties as and when requested

The current operating model will remain in place until such time that an Executive Committee is formed and includes the required capabilities to manage the Charity affairs on a day to day basis.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Trustee Objectives

- 1 - Refurbishment work (Phase 1) - The work will be completed by April 2024, delivering a new floor (loft conversion), ground floor extension as per the agreed plan and a new entrance in Dundonald Street
- 2 - Madrassah education improvements, including new syllabus and teaching structure
- 3 - Pay off at least £100k of the outstanding debt (YMCA Purchase) by March 2025

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1004358

### **Principal address**

95-99 Fishwick Parade  
Preston  
PR1 4XR

### **Trustees**

Mohammed Naeem Din  
Shahid Hussain  
Mohammed Tayyub Ali

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2023**

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**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 29 January 2024 and signed on its behalf by:

Shahid Hussain - Trustee

**Independent Examiner's Report to the Trustees of  
Preston Hanfi Sunni Muslim Society  
(Masjid-E-Aqsa)**

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**Independent examiner's report to the trustees of Preston Hanfi Sunni Muslim Society (Masjid-E-Aqsa)**

I report to the charity trustees on my examination of the accounts of Preston Hanfi Sunni Muslim Society (Masjid-E-Aqsa) (the Trust) for the year ended 31 March 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**

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

29 January 2024

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		97,978	62,912
<b>Charitable activities</b>			
Provision		37,848	33,096
Investment income	2	13,493	4,012
<b>Total</b>		<u>149,319</u>	<u>100,020</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Provision		<u>96,381</u>	<u>69,493</u>
<b>NET INCOME</b>		52,938	30,527
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		587,130	556,603
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>640,068</u></u>	<u><u>587,130</u></u>

The notes form part of these financial statements

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Balance Sheet  
31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	603,462	507,235
<b>CURRENT ASSETS</b>			
Debtors	7	4,319	-
Cash at bank and in hand		124,579	221,536
		128,898	221,536
<b>CREDITORS</b>			
Amounts falling due within one year	8	(92,292)	(141,641)
<b>NET CURRENT ASSETS</b>		36,606	79,895
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		640,068	587,130
<b>NET ASSETS</b>		640,068	587,130
<b>FUNDS</b>	9		
Unrestricted funds		640,068	587,130
<b>TOTAL FUNDS</b>		640,068	587,130

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2024 and were signed on its behalf by:

Shahid Hussain - Trustee

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Notes to the Financial Statements  
FOR THE YEAR ENDED 31 MARCH 2023**

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**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.

**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**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures & Fittings - 15% reducing balance  
Books in Library - 15% reducing balance  
Computer Equipment - 33% 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.

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. INVESTMENT INCOME**

	2023	2022
	£	£
Rents received	13,012	4,000
Deposit account interest	481	12
	13,493	4,012

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**4. STAFF COSTS**

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

	2023	2022
Employees	1	1

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	62,912
<b>Charitable activities</b>	
Provision	33,096
Investment income	4,012
<b>Total</b>	100,020
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Provision	69,493
<b>NET INCOME</b>	30,527
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	556,603

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted fund £
587,130
587,130

**TOTAL FUNDS CARRIED FORWARD**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Books in Library £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2022	499,775	5,219	42,462	4,430	551,886
Additions	96,785	-	-	-	96,785
	596,560	5,219	42,462	4,430	648,671
At 31 March 2023	596,560	5,219	42,462	4,430	648,671
<b>DEPRECIATION</b>					
At 1 April 2022	-	3,935	36,647	4,069	44,651
Charge for year	-	193	872	(507)	558
	-	4,128	37,519	3,562	45,209
At 31 March 2023	-	4,128	37,519	3,562	45,209
<b>NET BOOK VALUE</b>					
At 31 March 2023	596,560	1,091	4,943	868	603,462
At 31 March 2022	499,775	1,284	5,815	361	507,235

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	4,319	-
	4,319	-

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	2	1
Other creditors	92,290	141,640
	92,292	141,641

**9. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	587,130	52,938	640,068
	587,130	52,938	640,068

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	149,319	(96,381)	52,938
	149,319	(96,381)	52,938

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	556,603	30,527	587,130
	556,603	30,527	587,130

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	100,020	(69,493)	30,527
<b>TOTAL FUNDS</b>	<u>100,020</u>	<u>(69,493)</u>	<u>30,527</u>

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	556,603	83,465	640,068
<b>TOTAL FUNDS</b>	<u>556,603</u>	<u>83,465</u>	<u>640,068</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 £
<b>Unrestricted funds</b>			
General fund	249,339	(165,874)	83,465
<b>TOTAL FUNDS</b>	<u>249,339</u>	<u>(165,874)</u>	<u>83,465</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift Aid	4,318	-
Donations	77,529	56,944
Marriage Fees	900	700
Radio Income	1,576	355
Membership Fees	13,655	4,913
	97,978	62,912
<b>Investment income</b>		
Rents received	13,012	4,000
Deposit account interest	481	12
	13,493	4,012
<b>Charitable activities</b>		
Madressah Fees	37,848	33,096
	37,848	33,096
<b>Total incoming resources</b>	149,319	100,020
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	29,338	10,510
Rates and water	1,926	-
Insurance	1,601	1,234
Light and heat	11,825	11,017
Telephone	520	388
Postage and stationery	2,562	1,508
Sundries	294	525
Teachers/Volunteer Expenses	26,835	37,528
Software	1,234	1,209
Purchases	650	-
Repairs & Renewals	6,511	1,033
Legal & Professional Fees	1,150	1,866
Donations paid	7,337	-
Gifts	2,600	-
Books in Library	193	227
Fixtures and fittings	872	1,026
Computer equipment	(507)	1,112
	94,941	69,183
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**PRESTON HANFI SUNNI MUSLIM SOCIETY  
(MASJID-E-AQSA)**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2023**

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	2023 £	2022 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	150	-
<b>Governance costs</b>		
Accountancy and legal fees	1,290	310
Total resources expended	<u>96,381</u>	<u>69,493</u>
<b>Net income</b>	<u><u>52,938</u></u>	<u><u>30,527</u></u>

This page does not form part of the statutory financial statements