

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
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 2024**

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

**Report of the Trustees  
FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 (Mosque) 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 a management team who have been assigned responsibilities based on their availability and skills. As a Charity, we remain in a transitional phase to deliver against one of our strategies, which is to involve more of our youth in the management of the charity, solely for the purposes of preparing our youth for the future scenario of having to take ownership, equipped with the experience and knowledge to do a good job.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Trustee Objectives for 2024/25 and 2025/26 (FY's)

#### **Refurbishment**

- o Complete Phase 1 asap
- o Phase 2 (2025/26)
- o Phase 3 (tbc)

#### **Finances**

- o Reduce our debt by 50% by the end of FY 2025/26
- o Fundraising events need to happen every year

#### **Education**

- o Build on the success of 2023 / 2024 and continue to deliver quality over quantity
- o Developing teachers for the future

#### **Engaging our Youth**

- o Plans for the future (training and developing our youngsters to manage Masjid affairs)
- o Youth events and activities (more of)

The whole of the team remains grateful to all members of our community who have contributed both financially and otherwise, specifically with regards to the renovation work that is taking place.

## **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 2024**

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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 20 December 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 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**

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

20 December 2024

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

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		170,819	97,978
<b>Charitable activities</b>			
Provision		23,925	37,848
Investment income	2	15,430	13,493
<b>Total</b>		210,174	149,319
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Provision		87,151	96,381
<b>NET INCOME</b>		123,023	52,938
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		640,068	587,130
<b>TOTAL FUNDS CARRIED FORWARD</b>		763,091	640,068

The notes form part of these financial statements

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

**Balance Sheet  
31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	817,683	603,462
<b>CURRENT ASSETS</b>			
Debtors	7	8,000	4,319
Cash at bank and in hand		83,002	124,579
		91,002	128,898
<b>CREDITORS</b>			
Amounts falling due within one year	8	(94,094)	(92,292)
		(3,092)	36,606
<b>NET CURRENT ASSETS</b>			
		(3,092)	36,606
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		814,591	640,068
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(51,500)	-
		763,091	640,068
<b>NET ASSETS</b>			
		763,091	640,068
<b>FUNDS</b>			
Unrestricted funds	11	763,091	640,068
<b>TOTAL FUNDS</b>			
		763,091	640,068

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 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 2024**

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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.

**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.

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

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. INVESTMENT INCOME**

	2024	2023
	£	£
Rents received	14,477	13,012
Deposit account interest	953	481
	15,430	13,493

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**4. STAFF COSTS**

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

	2024	2023
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	97,978
<b>Charitable activities</b>	
Provision	37,848
Investment income	13,493
<b>Total</b>	149,319
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Provision	96,381
<b>NET INCOME</b>	52,938
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	587,130

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

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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

Unrestricted fund
£
640,068
640,068

**TOTAL FUNDS CARRIED FORWARD**

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Books in Library £
<b>COST</b>			
At 1 April 2023	596,560	-	5,219
Additions	-	215,413	-
	596,560	215,413	5,219
At 31 March 2024	596,560	215,413	5,219
<b>DEPRECIATION</b>			
At 1 April 2023	-	-	4,128
Charge for year	-	-	164
	-	-	4,292
At 31 March 2024	-	-	4,292
<b>NET BOOK VALUE</b>			
At 31 March 2024	596,560	215,413	927
At 31 March 2023	596,560	-	1,091
	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	42,462	4,430	648,671
Additions	-	-	215,413
	42,462	4,430	864,084
At 31 March 2024	42,462	4,430	864,084
<b>DEPRECIATION</b>			
At 1 April 2023	37,519	3,562	45,209
Charge for year	742	286	1,192
	38,261	3,848	46,401
At 31 March 2024	38,261	3,848	46,401
<b>NET BOOK VALUE</b>			
At 31 March 2024	4,201	582	817,683
At 31 March 2023	4,943	868	603,462

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

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>7.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2024	2023
		£	£
	Other debtors	8,000	4,319
		<u>8,000</u>	<u>4,319</u>
<b>8.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2024	2023
		£	£
	Trade creditors	-	2
	Taxation and social security	741	-
	Other creditors	93,353	92,290
		<u>94,094</u>	<u>92,292</u>
<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	2024	2023
		£	£
	Other creditors	51,500	-
		<u>51,500</u>	<u>-</u>
<b>10.</b>	<b>LOANS</b>		
	An analysis of the maturity of loans is given below:		
		2024	2023
		£	£
	Amounts falling due in more than five years:		
	Repayable otherwise than by instalments:		
	Long Term Loans	51,500	-
		<u>51,500</u>	<u>-</u>
<b>11.</b>	<b>MOVEMENT IN FUNDS</b>		
		At 1/4/23	Net movement in funds
		£	At 31/3/24 £
	<b>Unrestricted funds</b>		
	General fund	640,068	123,023
		<u>640,068</u>	<u>763,091</u>
	<b>TOTAL FUNDS</b>	<u>640,068</u>	<u>763,091</u>

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

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	210,174	(87,151)	123,023
	<u>210,174</u>	<u>(87,151)</u>	<u>123,023</u>
<b>TOTAL FUNDS</b>	<u><u>210,174</u></u>	<u><u>(87,151)</u></u>	<u><u>123,023</u></u>

**Comparatives for 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
	<u>587,130</u>	<u>52,938</u>	<u>640,068</u>
<b>TOTAL FUNDS</b>	<u><u>587,130</u></u>	<u><u>52,938</u></u>	<u><u>640,068</u></u>

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	149,319	(96,381)	52,938
	<u>149,319</u>	<u>(96,381)</u>	<u>52,938</u>
<b>TOTAL FUNDS</b>	<u><u>149,319</u></u>	<u><u>(96,381)</u></u>	<u><u>52,938</u></u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	587,130	175,961	763,091
	<u>587,130</u>	<u>175,961</u>	<u>763,091</u>
<b>TOTAL FUNDS</b>	<u><u>587,130</u></u>	<u><u>175,961</u></u>	<u><u>763,091</u></u>

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

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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**11. MOVEMENT IN FUNDS - continued**

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	359,493	(183,532)	175,961
<b>TOTAL FUNDS</b>	<u>359,493</u>	<u>(183,532)</u>	<u>175,961</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

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

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift Aid	7,999	4,318
Donations	145,757	77,529
Marriage Fees	800	900
Radio Income	519	1,576
Membership Fees	15,744	13,655
	170,819	97,978
<b>Investment income</b>		
Rents received	14,477	13,012
Deposit account interest	953	481
	15,430	13,493
<b>Charitable activities</b>		
Madressah Fees	23,925	37,848
	23,925	37,848
<b>Total incoming resources</b>	210,174	149,319
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	32,251	29,338
Pensions	791	-
Rates and water	851	1,926
Insurance	1,626	1,601
Light and heat	7,248	11,825
Telephone	486	520
Postage and stationery	3,065	2,562
Sundries	751	294
Teachers/Volunteer Expenses	21,639	26,835
Software	597	1,234
Purchases	-	650
Repairs & Renewals	6,814	6,511
Legal & Professional Fees	150	1,150
Donations paid	1,515	7,337
Gifts	2,300	2,600
Event Costs	4,766	-
Books in Library	164	193
Fixtures and fittings	741	872
Computer equipment	286	(507)
	86,041	94,941

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 2024**

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	2024 £	2023 £
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	150	150
<b>Governance costs</b>		
Accountancy and legal fees	960	1,290
Total resources expended	<u>87,151</u>	<u>96,381</u>
<b>Net income</b>	<u><u>123,023</u></u>	<u><u>52,938</u></u>

This page does not form part of the statutory financial statements