

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
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 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12 to 13

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

**Report of the Trustees
FOR THE YEAR ENDED 31 MARCH 2025**

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

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 2025/26 and 2026/27 (FY's)

Refurbishment

Phase 2 (2026/27)

Phase 3 (tbc)

Finances

Continue to Reduce our debt (by 50% by the end of FY 2026/27)

Fundraising events need to happen every year

Education

Build on the success of 2023 / 2024 and continue to deliver quality over quantity

Developing teachers for the future

Engaging our Youth

Plans for the future (training and developing our youngsters to manage Masjid affairs)

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 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 7 January 2026 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)**

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 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

7 January 2026

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

**Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		130,761	170,819
Charitable activities			
Provision		271	23,925
Investment income	2	17,752	15,430
Total		148,784	210,174
 EXPENDITURE ON			
Charitable activities			
Provision		146,730	87,151
NET INCOME		2,054	123,023
 RECONCILIATION OF FUNDS			
Total funds brought forward		763,091	640,068
TOTAL FUNDS CARRIED FORWARD		765,145	763,091

The notes form part of these financial statements

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

**Balance Sheet
31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	816,492	817,683
CURRENT ASSETS			
Debtors	7	8,000	8,000
Cash at bank and in hand		68,100	83,002
		76,100	91,002
CREDITORS			
Amounts falling due within one year	8	(68,447)	(94,094)
		7,653	(3,092)
NET CURRENT ASSETS			
		824,145	814,591
TOTAL ASSETS LESS CURRENT LIABILITIES			
		(59,000)	(51,500)
CREDITORS			
Amounts falling due after more than one year	9	(59,000)	(51,500)
		765,145	763,091
NET ASSETS			
		765,145	763,091
FUNDS			
Unrestricted funds	11	765,145	763,091
TOTAL FUNDS			
		765,145	763,091

The financial statements were approved by the Board of Trustees and authorised for issue on 7 January 2026 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 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.

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 2025**

2. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	17,210	14,477
Deposit account interest	542	953
	17,752	15,430

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. STAFF COSTS

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

	2025	2024
Employees	-	1
	-	1

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	170,819
Charitable activities	
Provision	23,925
Investment income	15,430
Total	210,174
EXPENDITURE ON	
Charitable activities	
Provision	87,151
NET INCOME	123,023
RECONCILIATION OF FUNDS	
Total funds brought forward	640,068

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

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2025**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

763,091

TOTAL FUNDS CARRIED FORWARD

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Books in Library £
COST			
At 1 April 2024 and 31 March 2025	596,560	215,413	5,219
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	-	-	4,292
Charge for year	-	-	163
	<hr/>	<hr/>	<hr/>
At 31 March 2025	-	-	4,455
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	596,560	215,413	764
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	596,560	215,413	927
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	42,462	4,430	864,084
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	38,261	3,848	46,401
Charge for year	741	287	1,191
	<hr/>	<hr/>	<hr/>
At 31 March 2025	39,002	4,135	47,592
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	3,460	295	816,492
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	4,201	582	817,683
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2025	2024
		£	£
	Other debtors	8,000	8,000
		<u>8,000</u>	<u>8,000</u>
8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2025	2024
		£	£
	Trade creditors	1	-
	Taxation and social security	313	741
	Other creditors	68,133	93,353
		<u>68,447</u>	<u>94,094</u>
9.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
		2025	2024
		£	£
	Other creditors	59,000	51,500
		<u>59,000</u>	<u>51,500</u>
10.	LOANS		
	An analysis of the maturity of loans is given below:		
		2025	2024
		£	£
	Amounts falling due in more than five years:		
	Repayable otherwise than by instalments:		
	Long Term Loans	59,000	51,500
		<u>59,000</u>	<u>51,500</u>
11.	MOVEMENT IN FUNDS		
		At 1/4/24	Net movement in funds
		£	£
	Unrestricted funds		At 31/3/25
	General fund	763,091	£ 765,145
		<u>763,091</u>	<u>765,145</u>
	TOTAL FUNDS	<u>763,091</u>	<u>765,145</u>

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

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,784	(146,730)	2,054
TOTAL FUNDS	148,784	(146,730)	2,054

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	640,068	123,023	763,091
TOTAL FUNDS	640,068	123,023	763,091

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

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

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	640,068	125,077	765,145
TOTAL FUNDS	640,068	125,077	765,145

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

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2025**

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 £
Unrestricted funds			
General fund	358,958	(233,881)	125,077
TOTAL FUNDS	<u>358,958</u>	<u>(233,881)</u>	<u>125,077</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

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

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift Aid	-	7,999
Donations	117,789	145,757
Marriage Fees	-	800
Radio Income	80	519
Membership Fees	12,892	15,744
	130,761	170,819
Investment income		
Rents received	17,210	14,477
Deposit account interest	542	953
	17,752	15,430
Charitable activities		
Madressah Fees	271	23,925
	271	23,925
Total incoming resources	148,784	210,174
EXPENDITURE		
Charitable activities		
Wages	27,350	32,251
Pensions	593	791
Rates and water	546	851
Insurance	1,724	1,626
Light and heat	18,708	7,248
Telephone	355	486
Postage and stationery	2,120	3,065
Sundries	-	751
Teachers/Volunteer Expenses	-	21,639
Software	742	597
Repairs & Renewals	77,398	6,814
Legal & Professional Fees	200	150
Donations paid	1,631	1,515
Gifts	5,045	2,300
Event Costs	7,094	4,766
Travel	340	-
Cleaning	145	-
Books in Library	164	164
Fixtures and fittings	741	741
Computer equipment	286	286
	145,182	86,041

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 2025**

	2025 £	2024 £
Support costs		
Finance		
Bank charges	300	150
Governance costs		
Accountancy and legal fees	1,248	960
Total resources expended	<u>146,730</u>	<u>87,151</u>
Net income	<u><u>2,054</u></u>	<u><u>123,023</u></u>

This page does not form part of the statutory financial statements