Charity registration number: 1148437
Company number: 08151041

Preston Muslim Society - Masjid-e-Salaam

(A company limited by guarantee)

Report and Accounts

31 March 2026

Preston Muslim Society - Masjid-e-Salaam
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Preston Muslim Society - Masjid-e-Salaam
Charity Information
for the period ended 31 March 2026

Address
Soloman House
Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

Charity registration number: 1148437
Company number: 08151041

Trustees
Mr Ayyub Vali Bux (Chair)
Mr Abdul Samad Tailor
Mr Farouk Ahmed Assenjee
Mr Ibrahim Gulam Manman
Mr Iqbal Vali Bux
Mr Mohammed Zafar Saiyed
Mr Rafique Ahmed Omer
Mr Anwar Essa
Mr Ibrahim Umarjee Bargit
Mr Ilyas Suleman Patel
Mr Yakub Ismail Ahmed
Mr Yusuf Ibrahim Moosa
Mr Ayub Mitha
Mr Hussein Arif Patel
Mr Maksud Patel
Mr Siraj Ibrahim Patel
Mr Rizwan Seth

Appointed independent examiner
M A Ibrahim (FCCA)

Accountants
M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Bankers
HSBC
Fishergate
Preston
PR1 8BQ

Trustees' annual report (including Directors' report) for the period ended 31 March 2026

Charity registration number: 1148437
Company number: 08151041

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

Objectives and activities

The objects of the charity are set out in the Memorandum and Articles of Association and are summarised as follows:

To advance the religion of Islam in accordance with the doctrines and beliefs of the Sunni Hanafi sect of Muslims accepting the Tablighi Jamaat as a Dawah organisation.

To preserve the Islamic culture and tradition and to establish the social and religious order of Islam with a view to seeking the pleasure of Allah in this life and in the hereafter.

To promote, encourage and advance the religious education and activities of the society's Muslim inhabitants in Preston by provision of mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

To make provisions for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars.

To organise and undertake such other projects consistent with the spirit of Islam as the society's trustees may decide from time to time.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The Charity carries out a wide range of activities in pursuance of its charitable aims and the Trustees consider that these activities provide benefit to those who worship at the Mosque.

Our Mosque provides a centre for worship and prayers and for the activities associated with our faith.

Our religious services and activities include:-

Prayers: The Mosque is open all day.

Festivals: The Mosque provides refreshments during Ramadan for those attending our Mosque who wishes to break the fast together.

Funerals: The Mosque provides a complete funeral service in line with the teachings of Islam.

Ceremonies: The Mosque provides an appropriate location for religious ceremonies such as Nikah (Islamic marriage).

Islamic awareness: The Mosque provides a location for lectures which is open to all, to promote Islamic knowledge and awareness.

Community activities: Our Mosque provides location for meetings and seminars for local groups and organisations.

Trustees' annual report (including Directors' report) for the period ended 31 March 2026

We want to promote, encourage and advance the religious education and activities of the Society's Muslim inhabitants in Preston by provision of Mosque and Madressa premises for the teaching and propagation of the Holy Quran and Hadith and the principles and tenets of Islam to all Muslims.

An important part of our strategy is to make provision for Salah (Namaaz) worship, fasting, other prayers and religious ceremonies to include Nikah, funeral and burials, lectures, meetings and seminars. Finally to organise and undertake such other projects consistent with the spirit of Islam as the Society's Trustees may decide from time to time.

Financial review

The Charity's main source of income is public donations. During the period we received £162,291 in Lillah donations including £13,947 in Gift Aid refund from H M Revenue & Customs.

The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

Structure, governance and management

The company is limited by guarantee and has no share capital.

Preston Muslim Society, Masjid-E-Salaam is constituted as a Charitable Trust registered with the Charity Commission under charity number 1148437, which is regulated by Memorandum and articles dated 20th July 2012.

The Trustees are also Directors of the Charity for the purposes of the Companies Act 2006.

The Trustees must hold at least two meetings each year. A quorum at the meeting of the Trustees is at least fifty per cent (50%) of the Trustees in office and meetings may be held either in person or by suitable electronic means agreed by all Trustees.

The Trustees as charity trustees have control of the Society and its property and funds. The subscribers to the Memorandum (being the first members) are also first Trustees. The Subsequent Trustees are appointed by the Trustees. When complete, the Trustees consist of at least ten and not more than nineteen individuals. Trustees are appointed for life. On the death of a Trustee, the deceased Trustee's nominated next of kin is eligible under the Articles of Association.

Reference and administrative details

See preceding page under 'Charity Information'.

Names of the charity trustees who manage the charity

All trustees are named on the preceding page under 'Charity Information'.

Trustees' annual report (including Directors' report) for the period ended 31 March 2026

Statement of Trustee's responsibilities

The Trustees (who are also the Directors of Preston Muslim Society – Masjid-E-Salaam) are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
- Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1 of the Financial Statement.

Approved by the Trustees and signed on its behalf by:

Mr Ayyub Bux — Date: 03/07/2026
Director and Trustee

Preston Muslim Society - Masjid-e-Salaam

Independent Examiner's Report to the Trustees of Preston Muslim Society - Masjid-e-Salaam

I report to the trustees on my examination of the accounts of Preston Muslim Society - Masjid-e-Salaam (the Trust) for the period ended 31 March 2026.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
• the accounts do not accord with such records; or
• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
•the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of
M.A.I (Accountants) Limited
7 St Andrews Street
Blackburn
Lancashire
BB1 8AE

Date: 03/07/2026

Preston Muslim Society - Masjid-e-Salaam
Statement of financial activities
for the period ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2026 £	Total 2025 £
Income	3					
Income and endowments from:						
Donations and legacies		190,238	-	-	190,238	206,390
Other		11,278	-	-	11,278	13,780
Total		201,516	-	-	201,516	220,170
Expenditure	4					
Expenditure on:						
Charitable activities		113,128	9,785	43,619	166,532	196,389
Net income/(expenditure) for the year		88,388	(9,785)	(43,619)	34,984	23,781
Reconciliation of funds						
Total funds brought forward		581,725	880,101	3,969,646	5,431,472	5,407,691
Net incoming resources for the year		88,388	(9,785)	(43,619)	34,984	23,781
Total funds carried forward		670,113	870,316	3,926,027	5,466,456	5,431,472

Preston Muslim Society - Masjid-e-Salaam
Balance Sheet
At 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2026 £	Total 2025 £
Fixed assets						
Tangible assets	**6**	-	870,316	3,926,027	4,796,343	4,850,660
Investments	**7**	179,837	-	-	179,837	179,837
		179,837	870,316	3,926,027	4,976,180	5,030,497
Current assets						
Debtors	**8**	34,293	-	-	34,293	33,286
Cash at bank and in hand		457,724	-	-	457,724	369,429
		492,017	-	-	492,017	402,715
Creditors: amounts falling due within one year						
Trade creditors and accruals	**9**	1,741	-	-	1,741	1,741
Net current assets		490,276	-	-	490,276	400,974
Net assets		670,113	870,316	3,926,027	5,466,456	5,431,472
Funds of the Charity	**10**					
Unrestricted funds		670,113	-	-	670,113	581,725
Restricted income funds		-	870,316	-	870,316	880,101
Endowment Waqaf funds		-	-	3,926,027	3,926,027	3,969,646
Total funds		670,113	870,316	3,926,027	5,466,456	5,431,472

Approved by the Board of Trustees and signed on its behalf by

Mr Ilyas Patel
Trustee

Date: 03/07/2026

Preston Muslim Society - Masjid-e-Salaam
Notes to the Accounts
for the period ended 31 March 2026

Basis of preparation

1 ***Basis of accounting***

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

2 Accounting Policies

Income

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

Expenditure

Expenditure is included in the accounts on an accruals basis.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Buildings	1%	Straight line
Fittings and equipment	10%	Straight line

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Endowment Waqaf funds

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

3 Analysis of income

	Unrestricted funds £	Restricted funds £	Endowment funds £	2026 Total funds £	2025 Prior year £
Donations and legacies					
Donations	162,291	-	-	162,291	180,050
Gift Aid	13,947	-	-	13,947	11,640
Rental income	14,000	-	-	14,000	14,700
Total	190,238	-	-	190,238	206,390
Other					
Sadaka and Fitra	11,278	-	-	11,278	13,780
Total	11,278	-	-	11,278	13,780
Total income	201,516	-	-	201,516	220,170

4 Analysis of expenditure

	Unrestricted funds £	Restricted funds £	Endowment funds £	2026 Total funds £	2025 Prior year £
Expenditure on charitable activities					
Wages and paye	64,097	-	-	64,097	43,221
Heat and light	24,135	-	-	24,135	36,177
Rates	750	-	-	750	(233)
Water charges	5,211	-	-	5,211	4,748
Bank charges	462	-	-	462	611
Insurance	7,287	-	-	7,287	5,525
Repairs and maintenance	3,389	-	-	3,389	8,246
Grants & Donations	3,000	-	-	3,000	16,000
Depreciation	914	9,785	43,619	54,318	54,317
Telephone and internet	543	-	-	543	892
Subscriptions and software	335	-	-	335	2,078
Stationery, postage and printing	995	-	-	995	-
Sundry expenses	350	-	-	350	1,299
Independent examiner's fee	1,000	-	-	1,000	1,000
Legal and professional fees	660	-	-	660	22,508
Total	113,128	9,785	43,619	166,532	196,389
Total expenditure	113,128	9,785	43,619	166,532	196,389

5 Grants made to institutions

Name of institutions	Purpose	£
Rosemere Cancer Foundation	Support cost	2,000
Angle Welfare & Education Trust	Drought Relief	1,000
		3,000

6 Land, buildings, equipment and fittings

	Fittings and equipment	Restricted Buildings	Endowment Buildings	Total
	£	£	£	£
Cost				
At 1 April 2025	9,122	978,542	4,361,905	5,349,569
At 31 March 2026	9,122	978,542	4,361,905	5,349,569
Depreciation				
At 1 April 2025	8,208	98,441	392,259	498,908
Charge for the year	914	9,785	43,619	54,318
At 31 March 2026	9,122	108,226	435,878	553,226
Net book value				
At 31 March 2026	-	870,316	3,926,027	4,796,343
At 31 March 2025	914	880,101	3,969,646	4,850,660

The trustees have reclassified the fixed assets to reflect the current true and fair view.

7 Investments

	Investment Property	Total
	£	£
Cost		
At 1 April 2025	179,837	179,837
At 31 March 2026	179,837	179,837
Net book value		
At 31 March 2026	179,837	179,837
At 31 March 2025	179,837	-

8 Debtors

	2026	2025
Analysis of debtors:		
	£	£
Prepayments	4,300	3,293
Loan	29,993	29,993
	34,293	33,286

9 Creditors

	2026	2025
Analysis of creditors:		
	£	£
Taxes and other creditors	741	741
Accruals	1,000	1,000
	1,741	1,741

10 Analysis of fund assets and liabilities

	Unrestricted funds	Restricted funds	Endowment funds	Total 2026
	£	£	£	£
Tangible fixed assets	-	870,316	3,926,027	4,796,343
Investments	179,837	-	-	179,837
Current assets	492,017	-	-	492,017
Current liabilities	(1,741)	-	-	(1,741)
	670,113	870,316	3,926,027	5,466,456

11 Details of certain items of expenditure

	2026	2025
Fees for examination of the accounts	£	£
Independent examiner's fees	1,000	1,000

12 Transactions with trustees and related parties.

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

13 Employees

	2026	2025
	Number	Number
Average number of employees	3	2

No employee received emoluments of more than £60,000.