

Charity Number: 516749

Preston Muslim Society
Jamea Masjid

Financial Accounts

for the year ended
5 April 2022

Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
Lancashire
PR2 2DU

**The Preston Muslim Society-Jamea Masjid Preston
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**The Preston Muslim Society-Jamea Masjid Preston
Legal and administrative information**

Honorary President
Mr Elyas Asmal

Honorary Vice President
Mr Yakub Itowala

Honorary Secretary
Mr Faruk Desai

Honorary Treasurer
Mr Saeed Atcha

Management Committee
Mr Fayaz All
Mr Hamza Bhayat
Mr Ilyas Esmail
Mr Saeed Atcha
Mr Abdul Samad Madan
Mr Azam Dadabhoy

Trustees
Mr Asif Desai
Mr Ibrahim Desai
Mr Abdullah Isap
Mr Yakub Bux

Address
18 Clarendon Street
Preston
PR1 3YN

Registered Charity Number
515749

Independent Examiner
Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
PR2 2DU

Bankers
HSBC
40 Fishergate
Preston
PR1 2DE

**The Preston Muslim Society-Jamea Masjid Preston
Trustees' Annual Report
for the year ended 5 April 2022**

Structure, governance and management

The Society is a registered charity, (Charity registration number 516749), and is governed by the constitution dated 26 September 1983, amended 20 July 1984. The trustees are elected by the membership.

Our objectives

The Society is established to advance the religion of Islam in accordance with the doctrines and beliefs of Sunni Sect of Muslims believing in Tablighi Jamaat and to promote cultural and educational activities for such persons to provide a Mosque and/ other facilities for religious and associated activities.

Our activities

- Facilities Provided for religious worship.
- Sermon and classes on Islamic knowledge; subjects in English.
- Facilitate visits for local primary and secondary schools.
- Facilities provided for youth centre, nursery, the elderly and women's activities.
- Involved in promoting inter-faith dialogue and community cohesion, Community events held via open days.
- Work with local NHS health services in promoting spiritual and physical health (including Covid-19 testing).
- Work with local Prison service in integrating offenders into mainstream Society.

Achievements and performance

The main achievements during the year 2021/22 were as follows;

- Maintained and Improved on the worship services provided to the members and community within Jamea Masjid and Al-Hidaya Centre.
- Supported the Jamea Educational Academy Construction Committee with structural steel-works, for the new Madrasah Construction Project in line with planning approval granted from Preston City Council.
- Progressed improvements to teaching Standards within Taleemul Islam Madrasah.
- Maintained services delivered to Al Hidayah Community Centre.
- Engaged with members of the wider community such as schools, churches, the local Council and youth groups to build and enhance our already strong relationships.
- Supported the running of the Oxford Gems nursery.

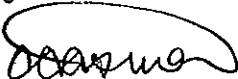
Financial review

We hold cash at bank of £657k of which £326k is restricted funds for the Construction project and £332k is set aside for necessary repairs and maintenance of existing facilities. These funds will maintain the society for the foreseeable future.

Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees



.....
**Mr Elyas Aemal
Honorary President
Date: 08th Aug 2022**

The Preston Muslim Society-Jamea Masjid Preston
Independent examiner's report to the trustees of Preston Muslim Society
(Charity No. 616749)

I report on the accounts of the Trust for the year ended 5 April 2022 which are set out on pages 4 to 9.

Responsibilities and basis of report

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

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Certified Public Accountants Association, 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 charity 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'.

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.



Balaji Accountants
Certified Public Accountants Association
431 Blackpool Road
Preston
PR2 2DU

8 August 2022


The Preston Muslim Society-Jamea Masjid Preston
Statement of financial activities
for the year ended 5 April 2022

	Notes	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
Incoming resources	4				
Donations		-	121,031	121,031	104,738
Donations - restricted funds (Madressa Construction)		617,881	-	617,881	244,168
Donations - restricted Lancashire Teaching Hospital		-	-	-	-
Donations - restricted funds (PCC Covid Funding)		-	-	-	19,000
Donations - Nursery (2 Clarendon Street)		-	9,000	9,000	15,000
Miscellaneous Income		-	22,604	22,604	16,310
Total incoming resources		617,881	152,635	770,516	398,206
Resources expended	5				
Wages, salaries and other staff costs		-	30,416	30,416	35,462
Rent, rates, power and insurance costs		-	19,278	19,278	19,176
Telephone, fax, stationery and other office costs		-	3,427	3,427	1,643
Building repairs		-	36,067	36,067	15,432
Nursery Expenses		-	-	-	-
Audit fees		-	839	839	1,216
General expenses		-	10,419	10,419	3,294
Preston City Council Covid Funding		7,250	-	7,250	-
Total resources expended		7,250	100,446	107,696	76,222
Net incoming/(outgoing) resources before transfers		610,631	62,189	662,820	322,984
Net movement in funds		610,631	62,189	662,820	322,984
Fund balances brought forward at 1 April	7	376,224	1,839,650	2,215,774	1,892,790
Fund balances carried forward at 31 March	7	986,855	1,891,739	2,878,594	2,216,774


The Preston Muslim Society-Jamea Masjid Preston
Balance Sheet
as at 5 April 2022

	Notes	2022 £	2021 £
Fixed assets			
Other fixed assets	6	2,221,137	1,571,137
Current assets			
Unrestricted			
Cash In hand		180	5,514
HSBC Current Bank Account		23,657	29,487
HSBC High Interest Bank Account		56,868	64,118
Treasurer Account		235,413	188,293
Restricted			
Madressa construction account		317,903	333,689
Islamic Bank Account		2,089	2,049
Premium Business Bank Account		21,487	21,487
		<u>667,457</u>	<u>644,637</u>
Net current assets		667,457	644,637
Net assets		<u>2,878,594</u>	<u>2,216,774</u>
Funds			
Funds B/fwd	7	2,216,774	1,892,790
Unrestricted Movement		702,189	483,826
Restricted funds Movement			
- Madressa construction	8	(32,119)	(179,842)
- PCC Covid 19 Funding		(7,250)	19,000
		<u>2,878,594</u>	<u>2,216,774</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.



Mr Saeed Atcha- Hon Treasurer



Mr Elyas Asmai - Hon President

for and on behalf of Trustees

8 August 2022

The Preston Muslim Society-Jamea Masjld Preston
Notes to the Accounts
for the year ended 5 April 2022

1 Accounting Policies

Basis of preparation

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £000.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3 Incoming Resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the coming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reliefs on donations and gifts

Incoming resources from tax reliefs are included in the SoFA at the same time as the gift to which they relate.

Gift in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

The Preston Muslim Society-Jamea Maejld Preston
Notes to the Accounts
for the year ended 6 April 2022

Donated Services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts.

3 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
for the year ended 5 April 2022

4 Incoming resources analysis

	2022	2021
	£	£
Donations		
Box Fund	29,755	30,580
Eid Lillah	2,805	1,472
Jummah Lillah	35,469	22,808
Lillah	1,788	1,831
Madressa	2,462	2,057
Madressa Admission	1,380	1,545
Marriage	1,150	1,000
Membership	2,705	2,780
Ramadan	42,480	40,297
Safe Lillah	997	570
	<u>121,031</u>	<u>104,738</u>
Donations - (Nursery 2 Clarendon St)		
Nursery 2 Clarendon Street	9,000	15,000
	<u>9,000</u>	<u>15,000</u>
Donations - restricted funds (PCC Covid Funding)		
	-	19,000
	<u>-</u>	<u>19,000</u>
Donations - restricted funds (Madressa Construction)		
Madressa Construction	617,861	244,134
Madressa Bank Profit Received	20	24
	<u>617,881</u>	<u>244,158</u>
Miscellaneous income		
Bank Deposit Interest	8	34
Gift Aid (Tax Refund on Donations)	22,280	18,078
Other Income	308	200
	<u>22,604</u>	<u>18,310</u>

**The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
for the year ended 5 April 2022**

5 Resources expended analysis

	2022	2021
	£	£
Unrestricted funds		
Wages, salaries and other staff costs		
National Insurance	1,544	1,203
Wages	27,799	33,156
Pensions	1,073	1,103
	<u>30,416</u>	<u>35,462</u>
 The average number of employees during the year were	 3.0	 3.0
No employee received emoluments of more than £80,000 in the year.		
Rent, rates, power and insurance costs		
Electricity	4,887	8,035
Gas	3,457	5,702
Cleaning	4,986	-
Water Charges	4,394	3,998
Building Insurance	1,554	1,440
	<u>19,278</u>	<u>19,175</u>
Telephone, fax, stationery and other office costs		
Telephone	1,146	971
Printing and Stationery	2,281	672
	<u>3,427</u>	<u>1,643</u>
Building repairs		
Building Repairs and Maintenance	<u>36,067</u>	<u>15,432</u>
Accountancy	<u>839</u>	<u>1,216</u>
Other expenses		
Bank charge	835	906
Sundry expenses	984	2,388
Affiliated Membership Donations	200	-
Madrasah Prizes	8,400	-
	<u>10,419</u>	<u>3,294</u>
Restricted funds		
Preston City Council Covid Funding	<u>7,260</u>	<u>-</u>

The Preston Muslim Society-Jamea Masjid Preston
Notes to the Accounts
for the year ended 5 April 2022

6 Other fixed assets

	2022 £	2021 £
* Mosque Building at Cost [1984]	454,353	454,353
2 Clarendon Street (2014)	274,878	274,878
65 James Street [2003]	151,000	151,000
121-127 Oxford Street [2013]	266,906	266,906
4 6 8 10 12 14 18 Clarendon Street	<u>1,074,000</u>	<u>424,000</u>
	<u>2,221,137</u>	<u>1,571,137</u>

7 Funds

	At 5 April 2021	Transfers	Income for the year	Expenses for the year	At 5 April 2022
Unrestricted	1,839,550	650,000	162,635	(100,448)	2,541,739
Restricted					
Madressa construction	357,224	(650,000)	617,881	-	325,105
Preston City Council Covid 19 Funding	19,000	-	-	(7,250)	11,750
PCC Covid 19 Funding	-	-	-	-	-
	<u>2,216,774</u>	<u>-</u>	<u>770,516</u>	<u>(107,698)</u>	<u>2,878,684</u>

8 Madressa Construction fund

	2022 £	2021 £
Madressa Construction fund b/fwd	357,224	637,086
Madressa Construction - Donations	617,881	244,134
Madressa Bank Profit Received	20	24
	<u>975,105</u>	<u>781,224</u>
Fund transfers (Property Construction)	(650,000)	(424,000)
Madressa Construction fund C/fwd	<u>325,105</u>	<u>357,224</u>

The Madressa Construction fund has been set up to demolish some old buildings and to reconstruct some purpose built facilities (in line with planning permission that has been granted)

9 * Land and Buildings

Land and Buildings have been valued at original cost. It has been advised that these should be valued at market value. The re-valued figures would increase the net assets value of the charity on the balance sheet which could lead to the charity needing audited accounts in future years.