

Charity number: 515749

Preston Muslim Society - Jamea Masjid

Trustees' report and financial statements

for the year ended 5th April 2023

Preston Muslim Society - Jamea Masjid

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Preston Muslim Society - Jamea Masjid

Legal and administrative information

Honorary President	Faruk Desai
Honorary Secretary	Ilyas Esmail
Honorary Vice President	Saeed Atcha
Honorary Treasurer	Fayyaz Ali
Management Committee	Elyas Asmal Khaleel Asmal Hamzah Bhayat Azam Dadabhoy Abdul Samad Patel Mohamed Zahid Vaid
Trustees	Yakub Bux Asif Desai Ibrahim Desai Abdullah Isap
Address	18 Clarendon Street Preston PR1 3YN
Independent Examiner	Ilyas Patel (Accountants) Ltd (09366470) Soloman House Belgrave Court Fulwood Preston PR2 9PL
Bankers	HSBC 49a Fishergate Preston PR1 8BH

Report of the trustees for the year ended 5 April 2023

The trustees present their report and the financial statements for the year ended 5 April 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Society is a registered Charity, (Charity registration number 515749), and is governed by the constitution dated 25th September 1983, amended 20th July 1984. The Trustees are elected by the membership.

Trustees are appointed by the Board of Trustees. The Board of Trustees comprises members from a variety of backgrounds. The procedure to appoint or withdraw a trustee is in accordance with the constitution. There are informal procedures in place for the induction and training of new trustees. The trustees are also encouraged to attend relevant external briefing training courses.

The Board of Trustees are responsible for the management of the risks faced by the charity. Risks are identified, assessed and controls established throughout the year. Risks are identified, assessed and controls established throughout the year.

Objectives and activities

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 culture and educational activities for such persons to provide a mosque and other facilities for religious and associated activities.

Our Activities

- a) Facilities provided for religious worship.
- b) Sermon and classes on Islamic knowledge; subjects in English.
- c) Facilitate visits for local primary and secondary schools.
- d) Facilities provided for youth centre, nursery, support for the elderly and women's activities.
- e) Involved in promoting inter-faith dialogue and community Cohesion, Community events held via open days.
- f) Work with local NHS health services in promoting spiritual and physical health.

Achievements and performance

The main achievements during the financial year 2022/2023 were as follows;

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

Financial review

We hold cash at bank of £1,105k of which £279k is restricted funds for the Construction project and £826k is set aside for necessary repairs and maintenance of existing facilities. These funds will maintain the society for the foreseeable future.

Statement of trustees' responsibilities


The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them 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 basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board


Mr. M. F. Desai (Honorary President)
Trustee

05/09/2023
Date

Preston Muslim Society - Jamea Masjid

Independent examiner's report to the trustees to the unaudited financial statements of Preston Muslim Society - Jamea Masjid

I report on the accounts of Preston Muslim Society - Jamea Masjid for the year ended 5 April 2023 as set out on pages 2 to 19.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosed in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's unqualified statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any materials respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



05/09/2023

.....
Ilyas Patel BA (Hons); FCCA
Independent Examiner
Soloman House, Belgrave Court
Fulwood
Preston
Lancashire
PR2 9PL

Date



Preston Muslim Society - Jamea Masjid			Charity No (if any)	515749	CC17a
Annual accounts for the period					
Period start date	06/04/2022	To	Period end date	05/04/2023	

Section A Statement of financial activities

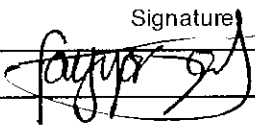
Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Last year
			£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary Income		S01	172,279	541,353	-	713,632	738,912
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	10,260	-	-	10,260	9,000
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	17,158	-	-	17,158	22,604
Total incoming resources		S06	199,697	541,353	-	741,050	770,516
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	117,277	-	-	117,277	106,857
Fundraising trading costs		S08	-	25,123	-	25,123	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	-
Governance costs		S11	2,010	-	-	2,010	840
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	119,287	25,123	-	144,410	107,697
Net incoming/(outgoing) resources before transfers		S14	80,410	516,230	-	596,640	662,819
Gross transfers between funds		S15	-	(1,503,085)	1,503,085	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	80,410	(986,855)	1,503,085	596,640	662,819
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Funds transferred from		S18	-	-	-	-	-
Net movement in funds		S19	80,410	(986,855)	1,503,085	596,640	662,819
Total funds brought forward		S20	1,891,739	986,855	-	2,878,594	2,215,775
Total funds carried forward		S21	1,972,149	-	1,503,085	3,475,234	2,878,594

Section B

Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	872,259	-	1,224,000	2,096,259	1,946,259
	B02	-	-	-	-	-
Investments (Note 10)	B03	274,878	-	-	274,878	274,878
Total fixed assets	B04	1,147,137	-	1,224,000	2,371,137	2,221,137
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	826,212	-	279,085	1,105,297	657,457
Total current assets	B09	826,212	-	279,085	1,105,297	657,457
Creditors: amounts falling due within one year (Note 12)	B10	1,200	-	-	1,200	-
Net current assets/(liabilities)	B11	825,012	-	279,085	1,104,097	657,457
Total assets less current liabilities	B12	1,972,149	-	1,503,085	3,475,234	2,878,594
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	1,972,149	-	1,503,085	3,475,234	2,878,594
Funds of the Charity						
Unrestricted funds	B16	1,972,149	-	-	1,972,149	1,891,739
	B17	-	-	-	-	-
Restricted income funds (Note 13)	B18	-	-	-	-	986,855
Endowment funds (Note 13)	B19	-	-	1,503,085	1,503,085	-
Total funds	B20	1,972,149	0	1,503,085	3,475,234	2,878,594

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Fayyaz Ali	05/09/2023

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • 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 incoming 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 reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
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 but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Unrestricted income	Box Fund	55,920	29,755
	Eid Lillah	3,114	2,865
	Jummah Lillah	33,565	35,469
	Lillah	1,168	1,788
	Madresah	4,490	2,462
	Madresah Admission	2,010	1,380
	Marriage	1,800	1,150
	Membership	3,860	2,705
	Ramadan	65,073	42,460
	Safe Lillah	1,279	997
		Total	172,279
Restricted income	Madresah Construction	541,325	617,861
	Bank Deposit Profit	28	20
		Total	541,353
Activities for generating funds		-	-
		-	-
		-	-
		-	-
		Total	-
Investment income	Nursery Donations (2 Clarendon St.) Rent	10,260	9,000
		-	-
		-	-
		-	-
		Total	10,260
Incoming resources from charitable activities		-	-
		-	-
		Total	-
Other Income Resources (Unrestricted)	Bank Deposit Interest	310	8
	Gift Aid (Tax Refund on Donations)	15,732	22,290
	Other Income	1,116	306
		-	-
		Total	17,158
Total Income		741,050	770,516

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income	Electricity	21,664	4,887
	Gas	29,586	3,457
	Cleaning	498	4,986
	Water	4,253	4,394
	Building Insurance	1,401	1,554
	Telephone & Internet	1,333	1,146
	Printing and Stationery	920	2,281
	Building Repairs & Maintenance	18,756	36,067
	Bank Charges	1,867	835
	Sundry Expenses	3,134	984
	Affiliated Membership Donations	510	200
	Madresah Prizes	3,200	8,400
		Total	87,122
Fundraising trading costs	Fundraiser costs - Restricted funds spent	25,123	-
		-	-
		-	-
		-	-
		-	-
	Total	25,123	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Governance costs	Accountancy	2,010	840
	Legal & Professional	-	-
		-	-
	Total	2,010	840
	Total Costs	114,255	70,031

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your Independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
2010	840

Note 7 **Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	29,640	27,798
Employer's National Insurance costs	-	-
Pension costs	515	460
Total staff costs	30,155	28,258

7.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	3
Governance	-	-
Other		
Total	2	3

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C

Notes to the accounts

(cont)

Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	1,946,259	-	-	-	-	1,946,259
Additions	150,000	-	-	-	-	150,000
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	2,096,259	-	-	-	-	2,096,259

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	RB	RB	SL or RB
** Rate			25%	25%	

Balance brought forward	-	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	-	-	-

9.3 Net book value

Brought forward	1,946,259	-	-	-	-	1,946,259
Carried forward	2,096,259	-	-	-	-	2,096,259

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	274,878
Add: additions to investments at cost transfer from charity number 700936	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	274,878

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	274,878	10,260
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	274,878	10,260

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts			-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	1,200	-	-	-
Total	1,200	-	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The members must ensure that there is continuity when there is a change in trustees.