Charity number: 700936

The Preston Muslim Society - Quwwatul Islam Masjid

Including Little Sparkles Nursery

Trustees' report and financial statements

for the year ended 31 March 2026

The Preston Muslim Society - Quwwatul Islam Masjid
Including Little Sparkles Nursery
For the Year Ended 31 March 2026

Contents

	Page
Legal and administrative information	1
Trustees report	2 - 3
Independent examiners report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 19

The Preston Muslim Society - Quwwatul Islam Masjid
Including Little Sparkles Nursery
For the Year Ended 31 March 2026

Legal and administrative information

Charity number	700936
Registered office	Peel Hall Street Preston Lancashire PR1 6QQ
Trustees	Ilyas Valli Yakub Bhailok Haroon Patel Yakub Tailor
Secretary	Ilyas Valli
Chief executive	Ilyas Valli
Accountants	Ilyas Patel (Accountants) Limited Chartered Certified Accountants Solomon House, Belgrave Court Fulwood Preston Lancashire PR2 9PL
Bankers	HSBC Bank 49a Fishergate Preston Lancashire PR1 8BH

The trustees present their report and the financial statements for the year ended 31 March 2026. 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 Preston Muslim Society, Quwwatul Islam Masjid, was constituted on 13th November 1988 and is registered with the Charity Commission under charity number 700936.

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 objectives of the trust as per the Constitution are:-
a) The advancement of education of the Islamic religion
b) The advancement of the education of Muslim children and adults
c) The relief of need, hardship and distress amongst the inhabitants of Preston

The trust shall try to achieve the above objectives by establishing a Nursery as school and a place of worship and facilitate other activities allied to the promotion of knowledge and understanding of the beliefs and institutions of Islam.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. These activities fit within the following descriptions of charitable purposes as set out in the Charities Act, for the benefit of the public:-
a) the advancement of religion
b) the advancement of education
c) the prevention or relief of poverty

Achievements and performance

The trust has maintained its duty to provide a place of worship for its members.

The trust has also maintained its duty to undertake and arrange assessments to ensure that hazards are being properly identified and appropriate protective measures are in place to assist in minimising the possibility of loss from risk. Periodic reviews take place to assess the performance of the systems implemented.

Financial review

The financial situation of the Nursery continues to be satisfactory. The present level of funding is adequate to support the continuation of the Nursery and the trustees consider the financial position of the charity to be satisfactory.

Reserves policy

The charity has a reserves policy, which identifies a minimum level of unrestricted reserves to ensure its core activity could continue during a period of difficulty. The policy is reviewed on an annual basis.

Plans for future periods

The trustees plan to maintain and improve upon the current standards of advancements of the Islamic religion and of the advancements of the education of Muslim children and adults.

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 postion 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

Ilyas Valli	25/05/2026
Trustee	**Date**

The Preston Muslim Society - Quwwatul Islam Masjid Including Little Sparkles Nursery
Independent examiner's report to the trustees to the unaudited financial statements
for the year ended 31 March 2026

I report on the accounts of The Preston Muslim Society - Quwwatul Islam Masjid for the year ended 31 March 2026 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.

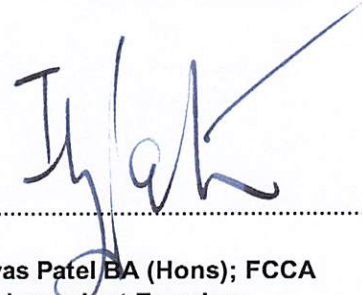
Basis of independent examiner's statement
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with thos records. It also includes consideration of any unusual items or disclosued 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.



..... 25/05/2026

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



Annual accounts for the period			Charity No	700936	CC17a
Period start date	01/04/2025	To	Period end date	31/03/2026	

The Preston Muslim Society - Quwwatul Islam Masjid Including Little Sparkles

Section A Statement of financial activities for the year ended 31 March 2026

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Incoming resources (Note 3)			F01	F02	F03	F04	F05
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	866,496	-	-	866,496	822,677
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	-	-	-	-	115
Incoming resources from charitable activities	Gift Aid	S04	-	-	-	-	-
Other incoming resources		S05	-	-		-	-
Total incoming resources		S06	866,496	-	-	866,496	822,792
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	634,481	-	-	634,481	561,958
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	-	-	-	-	13,993
Governance costs		S11	2,850	-	-	2,850	3,221
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	637,331	-	-	637,331	579,172
Net incoming/(outgoing) resources before transfers		S14	229,165	-	-	229,165	243,620
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	229,165	-	-	229,165	243,620
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Funds Transferred To The Preston Muslim Society Charity Number 1158609		S18		-	-	-	-
Net movement in funds in year		S19	229,165	-	-	229,165	243,620
Total funds brought forward		S20	710,514	-	-	710,514	466,894
Total funds carried forward		S21	939,679	-	-	939,679	710,514

The Preston Muslim Society - Quwwatul Islam Masjid Including Little Sparkles
Section B Balance Sheet As At 31 March 2026

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Fixed assets		F01	F02	F03	F04	F05
Tangible assets (Note 9)	B01	82,657	-	-	82,657	9,538
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	82,657	-	-	82,657	9,538
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	2,227	-	-	2,227	2,171
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	861,609	-	-	861,609	707,292
Total current assets	B09	863,836	-	-	863,836	709,463
Creditors: amounts falling due within one year (Note 12)	B10	6,815	-	-	6,815	8,487
Net current assets/(liabilities)	B11	857,021	-	-	857,021	700,976
Total assets less current liabilities	B12	939,678	-	-	939,678	710,514
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	939,678	-	-	939,678	710,514
Funds of the Charity						
Unrestricted funds	B16	939,679	-	-	939,679	710,514
	B17	-	-	-	-	-
Restricted income funds (Note 13)	B18	-	-	-	-	-
Endowment funds (Note 13)	B19	-	-	-	-	-
		-				
Total funds	B20	**939,679**	-	-	**939,679**	**710,514**

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

Signature	Print Name	Date of approval
I. M. Valli	Ilyas Valli	25/05/2026

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 [ ] 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: • 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 £
Voluntary income	Donations	-	911
	Nursery Income	866,496	821,766
		-	-
	Total	866,496	822,677
Activities for generating funds	Income from UK investment properties	-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment Income	Bank interest receivable	-	-
	Other interest receivable	-	115
		-	-
		-	-
		-	-
	Total	-	115
Incoming resources from charitable activities	HMRC Gift Aid	-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
Other Income Resources	Grant from Government	-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-
	Total Income	866,496	822,792

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 £
Nursery - Purchases and direct costs	56,923	35,753
Nursery - Staff costs	387,098	376,712
Nursery - Rates and Utilities	19,635	16,291
Nursery - Rent	147,163	109,996
Nursery - Repairs & maintenance	7,924	14,094
Nursery - Telephone	581	699
Nursery - Computer Costs	1,025	1,229
Nursery - Other office costs	228	1,143
Nursery - Insurance	2,868	2,736
Nursery - Bank Charges	65	125
Nursery - Interest payable	195	
Nursery - Depreciation	10,776	3,180
Nursery - Other	-	-
Total	634,481	561,958

Fundraising trading costs

	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Investment management costs

	-	-
	-	-
	-	-
Total	-	-

Donations - Save our world	-	-
Nursery - Other Donations		13,993
Total	-	13,993

Nursery - Accountancy	2,064	1,970
Nursery - Legal & Professional	786	1,251
Total	2,850	3,221

Total Costs	637,331	579,172

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).

	This year	Last year
Number of trustees who were paid expenses		
Nature of the expenses		
Total amount paid	£	£

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).

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	2064	1970
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

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	387,098	376,712
Includes Employers National Insurance and pension costs	-	-
Total staff costs	387,098	376,712

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	4	4
Governance	-	-
Other - Nursery	26	24
Total	30	28

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

	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		

Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

	£
Support costs of grantmaking	

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
	Total grants to institutions	-

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	Leasehold improvements	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	21,986	-	21,986
Additions	-	83,895	-	-	-	83,895
Revaluations	-	-	-	-	-	-
Transferred To The Preston Muslim Society Charity Number 1158609	-	-	-	-	-	-
Balance carried forward	-	83,895	-	21,986	-	105,881

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL	RB	RB	SL or RB
** Rate		10%	25%	25%	
Balance brought forward	-	-	-	12,448	-	12,448
Depreciation charge for year	-	8,390	-	2,386	-	10,776
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Transferred To The Preston Muslim Society Charity Number 1158609	-	-	-	-	-	-
Balance carried forward	-	8,390	-	14,834	-	23,224

9.3 Net book value

Brought forward	-	-	-	9,538	-	9,538
Carried forward	-	75,505	-	7,152	-	82,657

9.4 Revaluation

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

** 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	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

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	-	-
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	-	-

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	2,227	2,171	-	-
Total	2,227	2,171	-	-

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	5,399	7,287		-
Accruals and deferred income	1,416	1,200	-	-
Total	6,815	8,487	-	-

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.

Note 13 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- **permanent endowment funds (PE);**
- **expendable endowment funds (EE); and**
- **restricted income funds, including special trusts, of the charity (R).**

Fund Name	Type PE, EE or R	Purpose and Restrictions
Education Centre	PE	For Building & Development of Education Centre

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
New Building Fund	-	-	-	-	-	-
Education Centre	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

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 continunity when there is a change in trustees.