

Charity Number: 516749

Preston Muslim Society  
Jamea Masjid

Financial Accounts

for the year ended  
5 April 2020

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 Faruk Desai

**Honorary Vice President**  
Mr Mohamed Zahid Valid

**Honorary Secretary**  
Mr Yakub Itowala

**Honorary Treasurer**  
Mr Elyas Asmal

**Management Committee**  
Mr Fayaz Ali  
Mr Salim Desai  
Mr Ilyas Esmail  
Mr Saeed Atcha  
Mr Abdul Samad Madan  
Mr Ibrahim Desai

**Trustees**  
Mr Yakub Desai  
Mr Asif 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 2020**

**Structure, governance and management**

The Society is a registered charity, (Charity registration number 516749), and is governed by the constitution dated 25 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.
- Arrange 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.
- Work with local Prison service in integrating offenders into mainstream Society.

**Achievements and performance**

The main achievements during the year 2019/20 were as follows;

- Maintained and improved on the worship services provided to the members and community within Jamea Masjid
- Supported the Jamea Educational Academy Construction Committee in demolition of the community centre buildings in line with planning approval 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 and youth groups to continue to build and enhance our already strong relationships.
- Supported the running of the Oxford Gems nursery

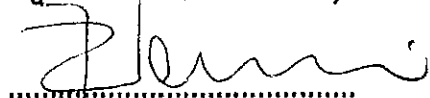
**Financial review**

We hold cash at bank of £746k of which £537k is restricted funds for the Construction project and £209k 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 Faruk Desai  
Honorary President

Date:

**The Preston Muslim Society-Jamea Masjid Preston**  
**Independent examiner's report to the trustees of Preston Muslim Society**  
**(Charity No. 515749)**

I report on the accounts of the Trust for the year ended 5 April 2020 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(6)(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

21 September 2020

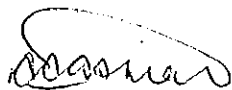
**The Preston Muslim Society-Jamea Masjid Preston**  
**Statement of financial activities**  
**for the year ended 5 April 2020**

	Notes	Restricted funds £	Unrestricted funds £	Total 2020 £	Total 2019 £
<b>Incoming resources</b>	<b>4</b>				
Donations		-	127,374	127,374	118,087
Donations - restricted funds (Madressa Construction)		673,639	-	673,639	21,963
Donations - restricted Lancashire Teaching Hospital		-	-	-	18,270
Donations - Nursery (2 Clarendon Street)		-	-	-	1,385
Miscellaneous Income		-	18,925	18,925	10,747
<b>Total Incoming resources</b>		<b>673,639</b>	<b>146,299</b>	<b>719,938</b>	<b>170,462</b>
<b>Resources expended</b>	<b>5</b>				
Wages, salaries and other staff costs		-	38,763	38,763	34,084
Rent, rates, power and insurance costs		-	44,334	44,334	37,029
Telephone, fax, stationery and other office costs		-	2,679	2,679	2,227
Building repairs		-	3,491	3,491	8,417
Nursery Expenses		-	-	-	32,481
Audit fees		-	599	599	480
Expenses - Restricted Funds (Madressa Construction)		211,798	-	211,798	105,639
General expenses		-	4,877	4,877	5,783
<b>Total resources expended</b>		<b>211,798</b>	<b>94,633</b>	<b>306,431</b>	<b>224,140</b>
<b>Net Incoming/(outgoing) resources before transfers</b>		<b>361,841</b>	<b>51,666</b>	<b>413,507</b>	<b>(53,688)</b>
<b>Transfers between funds (Purchase Cost of Properties Demolished)</b>			<b>(361,269)</b>	<b>(361,269)</b>	<b>-</b>
<b>Net movement in funds</b>		<b>361,841</b>	<b>(309,603)</b>	<b>52,238</b>	<b>(53,688)</b>
Fund balances brought forward at 1 April	7	175,225	1,665,327	1,840,552	1,894,240
Fund balances carried forward at 31 March	7	537,066	1,355,724	1,892,790	1,840,552

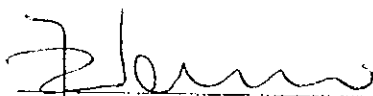
**The Preston Muslim Society-Jamea Masjid Preston**  
**Balance Sheet**  
**as at 6 April 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Other fixed assets	6	1,147,137	1,508,408
<b>Current assets</b>			
<b>Unrestricted</b>			
Cash in hand	181	4,208	
HSBC Current Bank Account	19,378	9,838	
HSBC High Interest Bank Account	46,657	44,261	
Treasurer Account	142,371	98,614	
<b>Restricted</b>			
Madressa construction account	513,554	73,462	
Islamic Bank Account	2,025	80,531	
Premium Business Bank Account	21,487	21,232	
		<u>745,653</u>	<u>332,146</u>
<b>Net current assets</b>		745,653	332,146
<b>Net assets</b>		<u>1,892,790</u>	<u>1,840,552</u>
<b>Funds</b>			
Unrestricted funds	7	1,355,724	1,665,327
Restricted funds :-			
- Madressa construction	8	<u>537,066</u>	<u>175,225</u>
		<u>1,892,790</u>	<u>1,840,552</u>

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



Mr Elyas Asmal- Hon Treasurer



Mr Faruk Desai - Hon President

for and on behalf of Trustees

21 September 2020

**The Preston Muslim Society-Jamea Masjid Preston**  
**Notes to the Accounts**  
**for the year ended 5 April 2020**

**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.

**Donated Services and facilities**



**The Preston Muslim Society-Jamea Masjid Preston**  
**Notes to the Accounts**  
**for the year ended 5 April 2020**

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 2020**

**4 Incoming resources analysis**

	2020 £	2019 £
<b>Donations</b>		
Box Fund	28,865	28,500
Eid Lillah	2,483	3,107
Jummah Lillah	28,362	29,387
Lillah	10,537	4,837
Madressa	13,388	7,117
Madressa Admission	2,010	1,560
Marriage	1,400	1,550
Membership	2,715	2,568
Ramadan	35,852	38,333
Safe Lillah	774	1,101
Vessels	-	30
	<u>127,374</u>	<u>118,087</u>
<b>Donations - (Nursery 2 Clarendon St)</b>		
Nursery 2 Clarendon Street	-	1,385
	<u>-</u>	<u>1,385</u>
<b>Donations - restricted funds (Madressa Construction)</b>		
Madressa Construction	572,846	21,003
Madressa Bank Profit Received	793	960
	<u>573,639</u>	<u>21,963</u>
<b>Donations - restricted funds (Lancashire Teaching Hospital)</b>		
Lancashire Teaching Hospital	-	18,270
	<u>-</u>	<u>18,270</u>
<b>Miscellaneous Income</b>		
Rent 6/8 Clarendon Street	-	6,201
Bank Deposit Interest	131	137
Gift Aid (Tax Refund on Donations)	18,134	4,334
Other Income	660	75
	<u>18,925</u>	<u>10,747</u>

**The Preston Muslim Society-Jamea Masjid Preston**  
**Notes to the Accounts**  
**for the year ended 5 April 2020**

**6 Resources expended analysis**

	2020 £	2019 £
<b>Unrestricted funds</b>		
<b>Wages, salaries and other staff costs</b>		
National Insurance	868	988
Wages	38,988	32,574
Pensions	909	544
	<u>38,763</u>	<u>34,084</u>
 The average number of employees during the year were	 3.0	 3.0
 No employee received emoluments of more than £60,000 in the year.		
<b>Rent, rates, power and insurance costs</b>		
Electricity	15,593	14,850
Gas	20,260	15,541
Water Charges	4,529	4,112
Council Tax	2,250	947
Building Insurance	1,702	1,579
	<u>44,334</u>	<u>37,029</u>
<b>Telephone, fax, stationery and other office costs</b>		
Telephone	1,318	1,051
Printing and Stationery	1,281	1,176
	<u>2,579</u>	<u>2,227</u>
<b>Building repairs</b>		
Building Repairs and Maintenance	3,491	8,417
Nursery Expenses (Set-up)	-	32,481
	<u>3,491</u>	<u>38,898</u>
<b>Legal and professional costs</b>		
Other legal and professional	-	240
<b>Accountancy</b>	<u>599</u>	<u>480</u>
<b>Other expenses</b>		
Sundry expenses	723	2,010
Affiliated Membership Donations	25	30
Madrasah Prizes	4,129	3,743
	<u>4,877</u>	<u>5,783</u>
<b>Restricted funds</b>		
Lancashire Teaching Hospital Scanner	-	18,270
Madrasah Construction Survey/Demolition Fees	211,798	87,129
	<u>211,798</u>	<u>105,399</u>

**The Preston Muslim Society-Jamea Masjid Preston**  
**Notes to the Accounts**  
**for the year ended 5 April 2020**

**6 Other fixed assets**

	2020 £	2019 £
Mosque Building at Cost [1984]	454,353	454,353
6 Clarendon Street (2014)	-	180,030
2 Clarendon Street (2014)	274,878	274,878
4 Clarendon Street (2018)	-	120,000
8 Clarendon Street - Community Centre [2002]	-	47,188
18 Clarendon Street - Madressa Building [1987]	-	2,750
12 Clarendon Street - Community Centre [1978]	-	1,500
14 Clarendon Street - Community Centre [1977]	-	1,300
10 Clarendon Street - Community Centre [1985]	-	8,501
65 James Street [2003]	151,000	151,000
121-127 Oxford Street [2013]	266,906	266,906
	<u>1,147,137</u>	<u>1,508,406</u>

**7 Funds**

	At 5 April 2019	Transfers	Income for the year	Expenses for the year	At 5 April 2020
<b>Unrestricted</b>	1,666,327	(361,269)	146,299	(94,633)	1,366,724
<b>Restricted</b>					
Madressa construction	175,225	-	573,639	(211,798)	537,066
Lancashire Teaching Hospital	-	-	-	-	-
	<u>1,840,552</u>	<u>(361,269)</u>	<u>719,938</u>	<u>(306,431)</u>	<u>1,892,790</u>

**8 Madressa Construction fund**

	2020 £	2019 £
Madressa Construction fund b/fwd	175,225	360,391
Madressa Construction - Donations	572,846	21,003
Madressa Bank Profit Received	793	980
	<u>748,864</u>	<u>382,354</u>
Madressa Construction - Funds distributed	211,798	87,129
Fund transfers (Property Purchase)	-	120,000
<b>Madressa Construction fund C/fwd</b>	<u>537,066</u>	<u>175,225</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)