

**SHAHPARAN CENTRAL CHADDERTON MOSQUE**

**REPORTS**

**AND**

**FINANCIAL STATEMENTS**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**ATS Accountants Ltd**

Globe House

Globe Park

Moss Bridge Road

Rochdale

OL16 5EB

**SHAHPARAN CENTRAL CHADDERTON MOSQUE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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**SHAHPARAN CENTRAL CHADDERTON MOSQUE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**GENERAL**

**Registered Charity Number: 1202591**

**ADDRESS**

209-211 Garforth Street  
Chadderton  
Oldham  
OL9 9RP

**HONORARY Officers**

Mohammed Nurul Alam	Chairman
Sufi Khan	Trustee
Mohammed Uddin	Trustee
Mohammed Nazrul Islam	Trustee
Mohammed Abdul Rahim	Trustee
Mohammad Abdul Rahim	Trustee
Mohammed Ahad Ali	Trustee
Mohammed Abdul Noor	Trustee
Showkat Miah	Trustee

**ACCOUNTANT/ INDEPENDENT EXAMINER**

ATS Accountants Ltd  
Globe House  
Globe Park  
Moss Bridge Road  
Rochdale  
OL16 5EB

**SHAHPARAN CENTRAL CHADDERTON MOSQUE**  
**REPORT OF THE OFFICERS**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

The Honorary Officers present their report on the affairs of the SHAHPARAN CENTRAL CHADDERTON MOSQUE, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 March 2024 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS 102) (effective 1 January 2015).

**1. PRINCIPAL ACTIVITIES**

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain SHAHPARAN CENTRAL CHADDERTON MOSQUE in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide facilities for 5 daily congregational prayers (including Jumma (Friday) prayer). The Charity also has Madrassa classes for both boys and girls, held Monday to Friday. The syllabus includes recitation of the holy Qur'an, Hifz (memorization) Classes, Learning of Hadith (prophetic traditions), Islamic manners and etiquette.

**2. ASSETS**

Information relating to details of assets is given in Note 2 to the accounts.

**3. ACCOUNTANTS**

The Officers will place a resolution before the annual general meeting to continue the appointment of ATS Accountants Ltd as accountants of the Charity,

By order of the board

.....  
**Mohammed Nazrul Islam (Trustee)**

**Date: 31 January 2025**

**SHAHPARAN CENTRAL CHADDERTON MOSQUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**Accountant's Report to the Unaudited Financial Statements to the Officers of  
SHAHPARAN CENTRAL CHADDERTON MOSQUE**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2024 set out on pages 6 to 10 and you consider that the charity is exempt from an audit. In accordance with your instructions, we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

**ATS Accountants**

Globe House  
Globe Park  
Moss Bridge Road  
Rochdale  
OL16 5EB

## **SHAHPARAN CENTRAL CHADDERTON MOSQUE**

### **Independent examiner's report to the trustees**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2024.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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.

#### **Basis of independent examiner's report**

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 disclosures 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Public Finance and Accountancy (CIPFA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 which is not a matter considered as part of an independent examination.



Shahedul Alam BSc (Hons) FCPFA  
**On behalf of ATS Accountants Ltd**

**SHAHPARAN CENTRAL CHADDERTON MOSQUE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**BALANCE SHEET AS AT 31 MARCH 2024**

			2024
<b>Fixed assets</b>	<b>Notes</b>	<b>£</b>	<b>£</b>
Land and Buildings	<b>2</b>		210,000
<b>Current assets</b>			
Debtors and Prepayments		-	
Cash at Bank & in Hand	<b>3</b>	65,340	
<b>Net current assets</b>			<b>65,340</b>
Creditors	<b>4</b>		(43,228)
<b>Net Assets</b>			<b>232,112</b>
<b>Funds</b>			
<b>Unrestricted Funds</b>			
Balance brought forward			-
Surplus for the year			232,112
<b>Balance Carried Forward</b>			<b>232,112</b>

The financial statements were approved by the board of officers and signed on behalf of the officers by:

.....  
**Mohammed Nazrul Islam (Trustee)**

**Date: 31 January 2025**

The accompanying notes form an integral part of these accounts.

**SHAHPARAN CENTRAL CHADDERTON MOSQUE  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024  
INCOME AND EXPENDITURE ACCOUNT**

	Notes		2024
Income		£	£
Donations and legacies	5		318,105
			<u>318,015</u>
Less: Admin Expenses	6	(85,903)	
			<u>(85,903)</u>
<b>Surplus on Ordinary Activities for the year</b>			<b>232,112</b>
Surplus Brought Forward			-
Prior Year Adjustment			<u>-</u>
<b>Surplus Carried Forward</b>			<b><u>232,112</u></b>

The charity has no recognised gains or losses other than those shown in the Income and Expenditure Account for the above

The accompanying notes form an integral part of these accounts.



**SHAHPARAN CENTRAL CHADDERTON MOSQUE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**RECONCILIATION AND ANALYSIS OF MOVEMENTS ON THE FUNDS**

Unrestricted Funds	2024		
	Unrestricted and Restricted Funds		
	General £	Designated £	Total £
Income (Donations, Gifts and Others)	318,015		318,015
Interest Free Loans	-	-	-
Other Loans	-	-	-
	<b>318,015</b>	<b>-</b>	<b>318,015</b>
Opening Value of Funds	0	-	0
<b>Funds Available for Use</b>	<b>318,015</b>		<b>318,015</b>
<b>Funds Used:</b>			
Admin Expenditure	(42,125)	-	(85,903)
Capital Expenditure L&B	(210,000)	-	(210,000)
Other Creditors	(550)	-	(550)
<b>Closing Value of Funds</b>	<b>65,340</b>	<b>-</b>	<b>65,340</b>
Cash at bank and hand			65,340
<b>Funds in Hand</b>			<b>65,340</b>

**SHAHPARAN CENTRAL CHADDERTON MOSQUE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**NOTES TO THE ACCOUNTS**

**1. STATEMENT OF ACCOUNTING POLICIES**

The principal accounting policies of the Charity are set out below:

a) The Accounts are prepared under historical cost convention.

**b) Tangible fixed assets**

Tangible Fixed Assets are stated at cost and depreciated over their expected lives or anticipated length of use by the Charity in order to write off the cost less estimated residual value. In the opinion of the charity officers, current value is more than its cost. Therefore, no depreciation is provided.

Land & Building	0% Straight Line
Fixtures and fittings	15% Reducing Balance
Motor vehicles	20% Reducing Balance

**c) Income**

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate.

**d) Expenditure**

The expenses are inclusive of VAT where appropriate.

**2. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Building</b>	<b>Fixtures &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Total</b>
Cost/ Revaluation at 01 April 2023	-	-	-	-
Revaluation	-	-	-	-
Additions (Works in progress)	210,000	-	-	210,000
Disposals	-	-	-	210,000
At 31 March 2024	210,000	-	-	-
<b>Depreciation</b>				
At 01 April 2023	-	-	-	-
Charges for the Year	-	-	-	-
At March 2024	-	-	-	-
<b>Net Book Value</b>				
At 31 March 2024	<b>210,000</b>	-	-	210,000
At 31 March 2023	-	-	-	-

**SHAHPARAN CENTRAL CHADDERTON MOSQUE**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**  
**NOTES TO THE ACCOUNTS**

**3. CASH IN HAND AND AT BANK**

	<b>2024</b>
	<b>£</b>
Cash in bank and hand	65,340
	<u><b>65,340</b></u>

**4. CREDITORS**

	<b>2024</b>
	<b>£</b>
ATS Accountants	1,250
Accruals	1,876
Utility Warehouse	40,102
	<u><b>43,228</b></u>

**5. INCOME**

	<b>2024</b>
	<b>£</b>
<b><u>Donations &amp; Gifts</u></b>	
Donations	210,000
Jummah donations	98,398
Moktob donations	9,617
	<u></u>
<b>Total Income</b>	<u><b>318,015</b></u>

**6. ADMINISTRATIVE EXPENSES**

	<b>2024</b>
Accountancy Fees	1,250
App & Website Expenses	-
Light and Heat	46,587
Materials for Masjid	190
Wages and Salaries	36,000
Water	1,876
	<u></u>
	<u><b>85,903</b></u>