

ECCLES & SALFORD MOSQUE & ISLAMIC CENTRE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

SHENKMAN ACCOUNTANCY SERVICES LLP

Battersea House

Battersea Road

Heaton Mersey

Stockport

SK4 3EA

Independent examiner's report to the trustees of Eccles and Salford Mosque and Islamic Centre Trust.

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 2 to 4.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the General Directions given by the commission under section 145(5)(b) of the 2011 Act

to state whether particular matters have come to my attention.

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 next statement.

Independent examiner's statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper

understanding of the accounts to be reached.

Shenkman Accountancy Services LLP
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ECCLES & SALFORD MOSQUE & ISLAMIC CENTRE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>	<u>2022</u>
	£	£
<u>INCOME</u>		
Friday Collections	49676	52141
Special Collections	22465	13561
Rental Income	28200	33750
Donations for Major Works	66580	18980
Madrashah	2620	
Funerals	25190	20740
	<hr/>	<hr/>
Total Receipts	<u><u>194731</u></u>	<u><u>139172</u></u>
 <u>PAYMENTS</u>		
Teachers Wages	761	13626
Imam Wages	21317	22315
Repairs on Mosque	60262	34011
Light and Heating	2738	4056
Rates	4469	970
Depreciation	2400	0
No 9/11 Repairs	580	1239
Funeral Costs	11385	9530
Motor Expenses	517	1031
Postage and Stationery	149	76
Subscriptions	1415	2151
Security	1092	2028
Telephone Charges	1037	701
Insurance	3415	3144
Legal and Professional		

Accountancy Charges	960	1032
Cleaning	4077	4925
Bank charges	187	71
Sundry Expenses	3396	2588
Depreciation		
Donations	5766	
Total Payments	<u>125923</u>	<u>103494</u>
Excess of Income over Expenditure	<u>68808</u>	<u>35678</u>

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ECCLES & SALFORD MOSQUE & ISLAMIC CENTRE
STATEMENT OF ASSETS AND LIABILITIES
AT 31 DECEMBER 2023

<u>Notes</u>	<u>2023</u>	<u>2022</u>	
	£	£	£
FREEHOLD PROPERTIES - Owned and controlled by the charity;			
5 Liverpool Road - Mosque			
7 Liverpool Road			
9 Liverpool Road - Bought in December 2015			
11 Liverpool Road			
13 Liverpool Road			
4 Gleaves Road			
Investments	298717	298717	
EQUIPMENT			
<u>Addition: van</u>	12000	12000	
<u>Less Depreciation</u>	2400	0	
	<u>9600</u>	<u>0</u>	
CURRENT ASSETS			
Natwest Bank	112588	87226	
HSBC Bank	23185	22711	
Cash in Hand	5644	285	
Prepayment	0	0	
	<u>141417</u>	<u>110222</u>	
CURRENT LIABILITIES			
- Interest free loan	95500	135500	

- Taxes and Social Security Costs		3707	3720
- Other Creditors	2.	980	980
		<u>100187</u>	<u>140200</u>
<u>NET CURRENT ASSETS/LIABILITIES</u>		41230	-29978
		<u>349547</u>	<u>280739</u>
<u>Represented by:-</u>			
Accumulated fund	3.	<u>349547</u>	<u>280739</u>

ECCLES & SALFORD MOSQUE & ISLAMIC CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical convention and in accordance with applicable accounting standards.

2. CREDITORS

	2023	2022
	£	£
Accruals	<u>980</u>	<u>980</u>

3. ACCUMULATED FUND

Movements in the year were as follows	2023	2022
Balance at 1st January	280739	245061
Surplus for the year	68808	35678
Balance at 31st December	<u>349547</u>	<u>280739</u>

ECCLES AND SALFORD MOSQUE AND ISLAMIC CENTRE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

In approving these financial statements as a member of the charity's committee I hereby confirm:

- a) that we acknowledge our responsibility for ensuring that the charity keeps accounting records which comply with the Charities Act 1993 and
- b) that for the year in question the charity was entitled to prepare accounts on accruals basis under the provisions of Part VI of the Charities Act 1993.

Approved by the Committee on
and signed on its behalf by

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ALI ANEES
General Secretary