

REGISTERED CHARITY NUMBER: 1071261

Report of the Trustees and  
Audited Financial Statements  
for the Year Ended 5 April 2022  
for  
HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE

Reddy Siddiqui LLP  
Chartered Accountants  
183-189 The Vale  
London W3 7RW

**HARROW CENTRAL MOSQUE & MASOOD**  
**ISLAMIC CENTRE**

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**for the Year Ended 5 April 2022**

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**HARROW CENTRAL MOSQUE & MASOOD**  
**ISLAMIC CENTRE**

**Report of the Trustees**  
**for the Year Ended 5 April 2022**

The trustees present their report with the Financial Statements of Harrow Central Mosque & Masood Islamic Centre ('the charity' ) for the year ended 5 April 2022. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives, aims and Strategies**

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

The advancement of the religion of Islam according to Qur'an, Sunnah and Hadith.

Harrow Central Mosque was established to advance the spiritual and social welfare of people through the religion of Islam. Its prime objectives are to serve the Muslim Community of Harrow and surrounding areas and to make the mosque accessible and welcoming to people of all faiths and backgrounds.

**Our Aim**

To become the UK's leading Mosque and Educational Institute renowned as a centre of excellence offering spiritual and personal advancement.

**Our Mission**

To meet the needs of the community by providing excellent prayer facilities, establishing a high quality educational institute and developing services to meet the social, physical and intellectual needs of all ages and backgrounds, working in partnership with local public, private and third sector organisations.

**Our Objectives**

- To establish an efficient and effective governance structure with clear policies and procedures
- To improve the educational services offered by establishing a high quality centre of learning for both religious and secular teachings meeting the broad needs of the community
- To ensure women are provided with the highest standard of prayer facilities, educational services and social support
- To maintain and strengthen our partnerships with local and central government, interfaith forums, the Metropolitan Police and many other groups including local mosques
- To effectively manage the operations and expenditure of the Mosque with clarity and transparency
- To promote and encourage the participation from youth and women
- To reject and condemn extremism and terrorism in all its forms
- To make the Mosque a vibrant, welcoming and active focal point for the whole community, Muslim and non-Muslim

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

**Strategies**

- To ensure that we have a robust management structure, operational team and team of volunteers to deliver our objectives
- To engage with the community to ensure our objectives are aligned with their needs and expectations and secular teachings meeting the broad needs of the community
- To engage with the non-Muslim community, local authority and local charities to strengthen relationships with the wider community and deliver support and services for all
- To ensure that the Mosque supports those in need through the effective and robust collection and distribution of Zakat and Sadaqah payments.
- To continually review the educational needs of the community and identify how the offering can be strengthened.

**HARROW CENTRAL MOSQUE & MASOOD  
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**Report of the Trustees  
for the Year Ended 5 April 2022**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**New Building Project**

**Outstanding works that now remain include:**

- Roofing: A new roofing system is required on top of the existing roof to eradicate water ingress problems in several locations due to poor design and workmanship dating back to work undertaken pre 2012. Patch repairs have been completed with partial success.
- External Landscaping: Planning condition required external landscaping.
- Basement works: Finishing works are outstanding and there are water ingress issues below ground level due to inadequate water proof tanking. Many areas are letting water in.
- Sliding partition to Function Hall to create division/segregation (the track built as part of original build)
- External calligraphy
- Chandelier or lighting for the dome hall

**Commercial Units**

The Charity originally had three commercial units:

**Retail Units** Both retail units are currently occupied by commercial tenants at full market rent.

**Bereavement Room** This area, originally earmarked for a commercial gym, has been converted into a bereavement room for our funeral services. At present, use of the room on the day of the funeral is free but use on other days will chargeable.

**Old Mosque Redevelopment**

This continues to be a core focus and HCM remains in close discussion with the council, having independently sought professional advice and assistance to ensure the best interests of the Mosque are achieved within the parameters of the planning conditions. The intention is to make HCM self-sufficient for the running and management cost of both buildings and not to be reliant solely on the charitable donations of the local Muslim community.

HCM had submitted the final planning application to the Harrow Council Planners for converting the existing building into 6 apartments of 3 bedrooms, 2 bedrooms and one studio. Following several meetings and consultations between HCM, its professional advisors and Harrow Council, we were quite optimistic about getting the final planning approval for this conversion. However, recently Harrow Council has refused our planning application on some minor grounds. We lost our appeal against this refusal. We are now looking into submitting a revised planning application.

**Education**

The foundation of the religion of Islam is knowledge. Allah Almighty said to the Messenger (Peace Be Upon Him) when he supplicates to say 'oh Allah increase me in Knowledge', and the prophet (Peace Be Upon Him) said that 'seeking knowledge is compulsory for every Muslim', man and woman.

**1. Our Vision**

The Prophet (Peace Be Upon Him) transformed the Companions (May Allah Be Pleased With Them) to be a different people. Our main objective at the Education department is to transform knowledge of information to characteristics and actions. To achieve this we offer a wide variety of courses designed to meet the range (all levels and all ages) of needs of the community which will facilitate classical Islamic sciences taught by qualified teachers.

**2. Head of Education and his team**

We are honoured to have Imam Hamzah Hassan as our Head of Education and Imam at Harrow Central Mosque. Imam Hamzah is a charismatic and engaging scholar who brings a rare approach of fusing contemporary challenges with classical sacred knowledge. His expertise in co-ordinating, leading and managing children's education as well as setting up established Madrasas serves as an asset to the Harrow Central Mosque.

Imam Hamzah began studying the Sacred Sciences at a young age under the tutelage of his uncle, esteemed Mawlana Abdur-Rahman, covering the various subjects of the traditional Darse-Nizami syllabus including Arabic, Tafsir, Hadith, Usul, Fiqh, Aqida, Logic, Islamic Philosophy, Sira and Shama'il. He graduated with a degree of Baccalaureus in Islamic Law and Traditional Studies (Darse Nizami) in 2016 from al-Markaz al-Islami, Bradford.



**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Report of the Trustees  
for the Year Ended 5 April 2022**

**OBJECTIVES AND ACTIVITIES**

**2. Head of Education and his team (...continued)**

Imam Hamzah then completed a BA in Arabic and Islamic Studies from Leeds. During this time he spent a year studying Arabic in Fes, Morocco and also studied privately with leading scholars from the world-renowned University of Qarawiyyin. After graduating with a First Class Honours Degree and a prize of excellence in 2017, he completed his Masters in Islamic Studies and History at the University of Oxford (2018). He is currently working on working on specialist PhD doctoral research at the University of Leeds in Theology and Religious Studies.

Imam Hamzah has led a number of institutes, served as an Imam in Bradford, Central Oxford Mosque and Manchester Central Mosque. We give thanks to respected Imam Hamzah Hassan and his entire team for their relentless efforts, dedication and energy that they devote in re-shaping our entire education system.

**3. Harrow Central Mosque Madrasa**

Upon the arrival of the new head of education, the current madrasa system was overhauled to make way for a better education provision to be delivered to the children of the residents of Harrow and surrounding areas. The classes were renovated to create an atmosphere of warmth, learning and positivity.

The aim of the Madrasa is to ensure that students aged 5-15 are receiving the best of Islamic education alongside learning of the Qur'an using modern, tailored and systematic methods. The Madrasa also envisages to provide students with learning experiences that will guide them in becoming exemplary citizens of the communities they represent. To achieve this, we have done the following:

- **Revised Curriculum:** As part of the re-opening of the madrasa after the pandemic, Imam Hamzah has introduced a new curriculum based on year by year progression tailor made with age rated content. This consists of a textbook alongside a fun and interactive workbook to monitor progression and level of understanding.
- **Class Structure:** We have divided the classes into different levels depending on student age groups, ability and gender.
- **Recruit motivated teachers:** In order to provide the best of Islamic education to our children, we have recruited Madrasa teachers from distinctively different ethnicities.
- **Hold Regular Madrasa Assemblies/Gatherings:** The Madrasa students participated in the annual Harrow Central Mosque procession in celebration of the birth of the Best of Creation (peace and blessings be upon him). Parents were also invited to attend and the event was a great success.
- **Extracurricular activities:** We have started a fully structured summer camp, winter camp, not limited to only madrasa students but to the wider community. These camps include educational workshops alongside recreational, fun and sport activities which aids the promotion of learning, healthy eating and keeping fit.
- **Hifdh:** Currently around 30 boys sit on our intensive hifdh course, memorising the Qur'an.

**4. Management and Administration**

- We currently have a total of twelve Qur'an and Islamic Studies teachers at the Madrasa.
- Three administrators who report to the Head of Education.
- A database system has been designed and introduced for effective management of student data, complying with related legislation.
- The Madrasa now accommodates for over 500 students with 60 students waiting to be enrolled.
- Regular meetings take place with Madrasa Staff/Teachers to provide training and share information.

**5. Teacher training**

Training has been provided to teachers on a regular basis to ensure there is a continuous improvement in the teaching standards. Training has been provided on:

- Presenting the syllabus (specific topics and how to handle questions)
- Class control techniques and strategies
- Class management and lesson planning
- Strategies of teaching Qur'an
- Safeguarding

**HARROW CENTRAL MOSQUE & MASOOD  
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**Report of the Trustees  
for the Year Ended 5 April 2022**

**OBJECTIVES AND ACTIVITIES**

**6. Establishment of a Library**

As the mosque, its community and its services expand, the library is befitting of a community that is serious about establishing a seat of community, learning, and becoming a beacon of light. The intention of building the library was that of some of the pious of the community, with the intention of creating a space where the entire community, even those who may not share our religion, may come, learn, explore and study.

The resources of the library will include that of any higher institution of learning, including books (related to all subjects), periodicals, computing, audio/visual, a children's corner, and the creation of a space that facilitates reading and learning.

The Library is meant to be more than a repository of books, it is resource for the community and a place of continual learning. As such, in addition to facilitating library and community services, the library will host reading and study circles to unlock the light that lines its shelves.

**7. Harrow Central Mosque Adult Education Classes**

The opportunity for adults to study traditional knowledge disseminated from respected scholars and teachers has continued with the following workshops/courses being made available:

**Foundation Diploma in Islamic Studies**

This course covered the obligatory knowledge needed to practice faith with confidence and complete understanding. The course aimed to develop the student's belief, understanding of the legal maxims of worship and improve their practice of spirituality through a modern approach using integrated modules and with the assistance of the technological aids to improve the delivery and facilitate most successful learning.

**Other courses included:**

- |   |                            |
|---|----------------------------|
| - All about Prophet Muhammad (pbuh)-Sirah | - Adult Refresher Course   |
| - Imam Hussain Seminar                    | - Ladies Tajweed Intensive |
| - Educating Children Seminar              | - Pre-Ramadan Seminar      |

**HCM Tots - Mother & Toddler Group**

We are catering for a weekly mother and toddlers group allowing young toddlers to come and enjoy themselves in a warm, fun atmosphere whilst also facilitating for mothers to meet each other and improve their well being.

**Ramadan & Religious Festivals**

HCM celebrates many religious festivals including:

- Milad-un-Nabi (Peace Be Upon Him)
- Lailatul-Barat
- Miraj-un-Nabi (Peace Be Upon Him)
- Lailatul Qadr/ Khatam ul Quran
- Yaum-e-Shohadah / Yaum-e-Ashura
- Monthly Mehfil-e-Ziker and many more

**Free Funeral Services**

Since its launch in May 2017, HCM has been providing a donation based free funeral service for the Muslim community within our pre-determined catchment area. At the beginning of the pandemic, it was quite challenging to run the service. However, to cope up with the situation, we partnered with a commercial funeral director that assisted us to maintain the increased demand on our services.

We have been providing a comprehensive service to include the pick-up of the deceased from hospital or home, storage in our cold room, full Islamic ghusal, Janazah Salah and finally transportation to the families chosen cemeteries. The deceased's family have also been given the facility of our bereavement room where the families may grieve and pray for their deceased.

As the funeral service is donation based, we have been relying on the continuous support of our community to maintain our service level and to date, we have seen great generosity from our community and the users of our funeral service.

**HARROW CENTRAL MOSQUE & MASOOD  
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**Report of the Trustees  
for the Year Ended 5 April 2022**

**OBJECTIVES AND ACTIVITIES**

**Communication**

An ever increasing number of forms of communication are being adopted to ensure that our diverse community is kept informed of HCM news, activities and events. These include:

- Jumaah announcements
- Newsletters
- Emailshots
- Social media (Facebook and Twitter)
- Website
- Events guide booklets
- Plasma screens

**School Visits**

HCM regularly organises tours and lectures for local schools. In past years an average 30 tours a year would take place and excellent feedback would be received from teachers and pupils on their experience. However, due to COVID-19, no school visits took place during the year.

**Interfaith**

HCM is part of the Harrow Interfaith Council and Harrow Interfaith Dialogue and actively takes part in inter-community activities and dialogue. We also invite interfaith members, Councillors and other community-members to the Mosque during the month of Ramadan for Iftar (breaking the fast) and for other special events. However, due to COVID-19, none of these took place during the year.

**Fitness Activities**

In the past years, Cricket and Kickboxing classes were very successfully run for brothers and children respectively. However, due to Covid-19 these classes remained suspended during the year. We are looking into re-launching these and further new classes for brothers, sisters and children.

**Future plans include:**

- Broadening the range of activities and services offered to the Afghan, Somali, Bengali and other communities.
- Continuing to increase the range of activities offered to sisters with a special focus on health and well-being,
- Establishing more partnerships with local organisations to deliver services to the local Muslim and wider community.
- Expand our library resources and make use of these to provide a platform for learning about Islam and qur'an by people of all faiths and backgrounds.
- Carrying out research to identify the Islamic educational needs of the community and organise the provision of courses accordingly.

**HARROW CENTRAL MOSQUE & MASOOD  
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**Report of the Trustees  
for the Year Ended 5 April 2022**

**OBJECTIVES AND ACTIVITIES**

**COVID-19 and the challenges we faced.**

Due to the spread of the pandemic, the mosque remained closed for a substantial period on and off as per the government directives and guidelines. During these unprecedented times, we faced many challenges that affected our day-to-day operations:

**1. Health and Safety**

In order to ensure we covered all aspects of public health and safety whilst trying to allow some form of normality and relief to the public during the first lockdown, a comprehensive risk assessment was carried out by HCM and Faith Associates (Beacon Mosque Working Group) in line with the Public Health regulations and guidelines. As a result, many measures and procedures were implemented to minimize the risk of the spread of Coronavirus within the Masjid environment. This included social distancing, one way system, bespoke booking-in system for Friday and Taraweeh prayers.

The volunteering team was briefed and trained with the new rules, and with the support of the people attending the masjid we were able to carry out all tasks in a safe manner.

**2. Helping Hands**

We were very quick to react to the developing pandemic and launched our Helping Hands service immediately after lockdown. Helping Hands was a multipurpose service designed to cater for the needs of the wider community of Harrow. Working closely with Harrow Council our team of volunteers worked relentlessly to support the local community with shopping, collection/delivery of prescriptions, hot meals, food parcels and Iftar, all delivered direct to the homes of those most in need.

**3. HCM funeral services**

The most unfortunate and sad aspect of the pandemic was the unprecedented demand for the HCM funeral services. In order to fully function in such demanding times the funeral service faced many challenges in the initial stages. The strict guidelines and the nature of the operation required a lot of co ordination and planning especially with the overwhelming issues around the sourcing of personal protective equipment.

Once all pre requisites were covered HCM were able to fully cover the funerals within the Harrow area dealing with Covid and non-Covid related deaths. Due to the increased demand for the service HCM partnered with an independent funeral director to try best serve the community.

**4. Joining hands with others**

During the lockdown we were a part of a multi masjid initiative to get **Oximeters** out to the community of Harrow to help monitor body oxygen levels which was a vital indicator for anyone suffering from Covid.

**Grant making**

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Mosque has given these funds to internationally recognised UK charities in working in those countries towards relieving the pain and sufferings of the people affected by such calamities.

We continue to administer the receipt and distribution of Zakat, which is collected and distributed in accordance with the teachings of Islam for the relief of those in poverty and the destitute. We work with partner organisations to identify who we can help.

**Volunteers**

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities and we have **over 100 people** regularly giving their time. All our trustees also give of their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are DBS checked (formerly called **CRB**).

**HARROW CENTRAL MOSQUE & MASOOD  
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**Report of the Trustees  
for the Year Ended 5 April 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**How our activities deliver public benefit**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Harrow.

**(A) Religious activities**

HCM provides a centre for our prayers and worship and for the activities associated with Islam. During the year under review, HCM offered a range of religious services and activities including:

- Prayers:** HCM is open for daily prayers, Friday prayers and special Taraweeh prayers during Ramadan
- Festivals:** HCM provides food during Ramadan for visitors to break their fasts. Eid and the birth of the Holy Prophet Muhammad (Peace Be Upon Him) are also celebrated.
- Nikah:** HCM provides Muslim couples with an appropriate location for their Islamic marriage (Nikah). HCM strongly encourages all couples to register their marriages in accordance with English law to ensure legally enforceable rights are secured for both parties as well as the marriage being recognised in the UK.
- Hifz:** Memorisation of the holy Quran (Hifz) is considered an important element of religious education and training. Hifz teaching continues to be provided in a structured format.
- Education:** HCM has put in place a series of programmes for all the community educating in different aspects of Islam. These are being heavily publicised through public announcements, social media and on-line and are delivered by highly reputed and respected teachers/scholars.
- Inter-faith dialogue:** HCM is an active member of the Faith Communities Forum for the Harrow area. HCM use this platform to promote inter-faith dialogue and social cohesion.
- Zakat:** One of the fundamentals of Islam is that all who have suitable means should offer Zakat. Zakat does not need to be distributed through a Mosque but HCM does offer the community the opportunity to contribute to a Zakat fund. All of the Zakat collected is treated as a restricted fund and distributed in a carefully controlled manner to registered charities. The Mosque makes no charge for the collection and distribution of Zakat and measures are taken to ensure there are no conflicts of interest.

**(B) Community activities**

HCM's community hall, rooms and other facilities in the new Mosque provide a valuable educational and recreational resource to all in the local community. A wide variety of activities are organised and take place in the community centre.

- Hall & rooms:** Hall and meeting rooms are available for use by local groups and organisations. Local charities are encouraged to make use of our meeting rooms, and HCM are planning to host surgeries with the local MP for Harrow. When facilities are not required for community use they are available for hire on commercial terms.
- Community Partnerships:** HCM intend to maintain and develop existing range of community activities working in partnership with the community, the local authority, the police, other faith groups and community interest groups. We continue to place great importance on sharing a good understanding of our faith with our non-Muslim neighbours and vice-versa.
- Funeral facilities:** HCM provides a complete funeral service in line with the teachings of Islam with the intention of relieving the deceased's bereaved relatives of the burden of organising burials. HCM plan to continue initiatives already in place in arranging special classes to teach people how to proceed with Islamic burial procedures including how to give ghusl (cleaning the deceased's body before burial).

**HARROW CENTRAL MOSQUE & MASOOD  
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**Report of the Trustees  
for the Year Ended 5 April 2022**

**Fundraising activities**

The main efforts for fundraising tend to be during Ramadhan when guest speakers are invited throughout the holy month to help fundraising.. Further activities are planned for 2023 including a fundraising dinner and the launch of a fundraising campaign focusing on businesses as well as individuals.

**Fairtrade**

Alhamdulillah, in October 2013 Harrow Central Mosque was awarded Fairtrade status reflecting the mosque's keenness to purchase products which display the Fairtrade mark.

The Fairtrade mark is an independent consumer label which appears on UK products as a guarantee that they have been certified against internationally agreed Fairtrade standards. It shares internationally recognised Fairtrade standards with initiatives in 20 other countries, working together globally with producer networks as Fairtrade Labelling Organisations International (FLO).

**What is Fairtrade:** Fairtrade is about better prices, decent working conditions, local sustainability, and fair terms of trade for farmers and workers in the developing world. By requiring companies to pay sustainable prices (which must never fall lower than the market price), Fairtrade addresses the injustices of conventional trade, which traditionally discriminates against the poorest, weakest producers. It enables them to improve their position and have more control over their lives.

We hope to invite the Fairtrade foundation to our Mosque to provide further information to the community on their work and how we as a community can help. We fully support the London Borough of Harrow's aim to becoming a Fairtrade Borough.

**FINANCIAL REVIEW**

**Principal funding sources**

The source of funding of the Mosque is by way of donation from the community. The donations collected are in the Mosque on Fridays and other days, by regular standing orders and other online methods including gift aid tax recovery of £9,600 (2021: £5,600). The incoming resources from generated funds including gift aid tax recovered was £596,318 (2021: £460,818) and from charitable activities £91,234 (2021: £87,540). A more detailed analysis of these is included in notes 2, 3 and 4 to the financial statements.

Included in the incoming resources from generated funds were Job Retention Scheme grant of £13760 (2021:£52,017) , Harrow Giving grant of £Nil (2021: £20,000) and London Community Funding grant of £Nil (2021:£33,936). As the mosque remained closed for a significant part of the year, there was a sharp decline in donations received compared to prior years. These grants helped the us to remain operational and offer additional community services such as Helping Hands during these very challenging times..

**Reserves policy**

The trustees have reviewed the reserve of the Charity. The reserve policy is that HCM holds enough funds to cover the operating costs for at least three months, excluding collection and distribution of Zakat and other restricted funds. The trustees recognise that in recent years, it has proved difficult to always maintain this level of reserves due to the huge cost of the new mosque building project. As this project is now edging to completion, the trustees will endeavour to increase the free reserves to reflect our policy.

**HARROW CENTRAL MOSQUE & MASOOD  
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**Report of the Trustees  
for the Year Ended 5 April 2022**

**FUTURE PLANS**

**Finances / Fundraising:** With the aforementioned works coming to a close and the Qardh e Hasanah debt, HCM is planning further fundraising events.

**Old Mosque redevelopment:** With the advice of our retained professional advisors, and in compliance with the section 106 planning conditions, HCM are hoping to secure planning approvals in this respect.

**Expansion of the Madrassa and supplementary schooling services:** HCM hope to continue in their expansion of these services to enable more children to benefit both in terms of their religious education as well as their general academic progress and core skills.

**Community Engagement:** Efforts are underway and HCM are encouraging wider community engagement and contribution from its congregation at a local level addressing local issues and needs. HCM also are seeking to support social welfare initiatives working alongside other local charities, as well as supporting and delivering on community health as well as environmental initiatives.

**Youth - Sisters - Seniors:** With more recreational as well as educational activities planned for all members of the congregation, increasing the participation and engagement of 'all' is fundamental to the success of HCM. This remains a priority area for work. The specific sub groups are planning their activities which will be rolled out and widely publicised.

**Services for the Disabled:** Again another area which requires priority attention and reminding of the importance of inclusivity, is the development of HCM's services to the disabled members of our community. Plans are underway, as a start, in delivering classes to the deaf with trained staff.

**Funeral service**

Having gained vital experience over the years our Volunteers are now well versed in all the procedural requirements to be able to deliver an effective service to the public. With this in mind, there are several goals that we set ourselves for the near future.

- Potential to expand the service to a wider catchment area allowing more of the local community access to our donation based service.
- Have the ability to offer repatriation service for any family wishing to take the deceased may it abroad.
- Employ a Funeral director to work alongside management team to achieve the above.
- Purchase a second vehicle (fit for purpose)
  
- Initiate the process to acquire land to be converted into a Muslim only Cemetery.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Charity constitution**

Harrow Central Mosque ('HCM'), also known as Harrow Central Mosque and Masood Islamic Centre, is constituted as a charitable trust registered with the Charity Commission on 16th August, 1998 under charity number 1071261. It is governed by a deed of trust last updated on 27 March 2022.



**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Report of the Trustees  
for the Year Ended 5 April 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The Trust Deed governs the appointment of the Trustees.

**Organisational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together on a regular basis to discuss and review and make decisions in relation to the running of the mosque and other activities provided by the charity to assist the smooth running of the charity.

**Induction and training of new trustees**

Following appointment, new trustees are introduced to their new role and given copies of the trust deed, a Code of Conduct and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

**Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have assessed the risks the Charity faces and indeed operate a health and safety policy which is strictly monitored and updated regularly. The Trustees are satisfied that the system is in place to manage the risks that have been identified. In particular, sufficient insurance cover is in place and the finances of the mosque are kept under review.

Appropriate DBS checks are made for all those who work with children or other vulnerable groups within the community.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1071261

**Principal address**

34 Station Road

Harrow

Middlesex

HA1 2SQ



**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Report of the Trustees  
for the Year Ended 5 April 2022**

**Trustees**

During the year under review, the following people served as the trustees of the charity:

Mr Nasir Bashir	Mr Muhammad Salman Shah
Mr Nadeem Raza	Mr Muhammad Naveed Abbasi
Mr Tofail Ahmed	Mr Tariq Mahmood (Appointed 20.12.2019)
Mr Mohammed Ifikhar (resigned 18.04.2021)	Mr Mazhar Hussain (Appointed 21.04.2019)
Mr Jahangeer Aslam Choudhry (resigned 31.10.2021)	Mr Shahnawaz Khan (Appointed 21.04.2019)
	Mr Muhammad Ali Mughal (Appointed 05.12.2021)
Mr Junaid Ahmed Shaikh (Appointed 05.12.2021)	Mr Muhammad Muzammil Shahzad (Appointed 05.12.2021)
Mr Ramzan Ibrahim (Appointed 05.12.2021)	

**Auditors**

Reddy Siddiqui LLP  
Chartered Accountants  
183-189 The Vale  
London W3 7RW

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Appointed Office Bearers:**

Chairman	Mr Nasir Bashir
General Secretary	Mr Nadeem Raza
Treasurer	Mr Tofail Ahmed

**Key Personnel:**

Head Imam	Prof. Hafiz Muhammed Akram
Head of Education	Imam Hamzah Hassan
Madrasa Administrator	Mr Rayhan Ahmed
Facilities Manager	Mr Ahmed Akhoundzazadeh

**Bankers**

Natwest Bank	Al Rayan Bank
Harrow Town Centre Branch	Edgware Road Branch
315 Station Road	77-79 Edgware Road
Harrow HA1 2AD	London W2 2HZ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

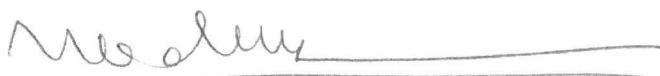
**HARROW CENTRAL MOSQUE & MASOOD**  
**ISLAMIC CENTRE**

**Report of the Trustees**  
**for the Year Ended 5 April 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 2 February 2023 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'Nadeem Raza', followed by a horizontal line.

**Mr. Nadeem Raza – General Secretary**

**Report of the Independent Auditors to the Trustees of**  
**HARROW CENTRAL MOSQUE & MASOOD**  
**ISLAMIC CENTRE**

**Opinion**

We have audited the financial statements of HARROW CENTRAL MOSQUE & MASOOD ISLAMIC CENTRE (the 'charity') for the year ended 5 April 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of**  
**HARROW CENTRAL MOSQUE & MASOOD**  
**ISLAMIC CENTRE**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- As part of audit planning, we gain an understanding of the laws and regulations that apply to the company and how management seek to comply with them. This helps us to make appropriate risk assessments.
- During the audit, we focus on relevant risk areas and review compliance with laws and regulations through making relevant enquiries and corroboration by reviewing board minutes and other relevant documentation.
- We assess the risk of material misstatement in the financial statements, including as a result of fraud, and undertake procedures including:
  - i. review of controls set by management
  - ii. enquiry of management as to whether any fraud or other irregularities may have occurred, or where such opportunity might exist
  - iii. critical examination of management assumptions with regard to accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we are less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of  
HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Reddy Siddiqui LLP  
Chartered Accountants  
183-189 The Vale  
London W3 7RW

2 February 2023

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Statement of Financial Activities  
for the Year Ended 5 April 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	420,084	101,751	521,835	416,450
<b>Charitable activities</b>	4				
Provision of community services		2,120	-	2,120	1,770
Provision of religious education		89,114	-	89,114	85,770
Fundraising activities	3	<u>74,483</u>	<u>-</u>	<u>74,483</u>	<u>44,368</u>
<b>Total</b>		585,801	101,751	687,552	548,358
<b>EXPENDITURE ON</b>					
Raising funds	5	5,605	-	5,605	16,329
<b>Charitable activities</b>	6				
Provision of community services		-	-	-	22,184
Provision of religious education		129,329	-	129,329	188,841
Distribution of zakat and fitrana		-	73,515	73,515	46,250
Celebration of religious festivals		60	35,739	35,799	19,675
Provision of prayer facilities		243,649	-	243,649	93,045
Governance costs		2,185	-	2,185	16,722
Provision of funeral services		15,202	-	15,202	10,976
Other		<u>6,117</u>	<u>-</u>	<u>6,117</u>	<u>6,441</u>
<b>Total</b>		402,147	109,254	511,401	420,463
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>NET INCOME/(EXPENDITURE)</b>		183,654	(7,503)	176,151	137,895
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		10,210,632	44,295	10,254,927	10,117,032
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>10,394,286</u>	<u>36,792</u>	<u>10,431,078</u>	<u>10,254,927</u>

The notes form part of these financial statements

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Balance Sheet  
5 April 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	8,926,466	-	8,926,466	8,943,063
Investment property	12	<u>945,000</u>	<u>-</u>	<u>945,000</u>	<u>945,000</u>
		9,871,466	-	9,871,466	9,888,063
<b>CURRENT ASSETS</b>					
Debtors	13	116,420	-	116,420	130,808
Cash at bank and in hand		<u>659,650</u>	<u>36,792</u>	<u>696,442</u>	<u>501,065</u>
		776,070	36,792	812,862	631,873
<b>CREDITORS</b>					
Amounts falling due within one year	14	<u>(54,070)</u>	<u>-</u>	<u>(54,070)</u>	<u>(53,728)</u>
<b>NET CURRENT ASSETS</b>		<u>722,000</u>	<u>36,792</u>	<u>758,792</u>	<u>578,145</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		10,593,466	36,792	10,630,258	10,466,208
<b>CREDITORS</b>					
Amounts falling due after more than one year	15	<u>(199,180)</u>	<u>-</u>	<u>(199,180)</u>	<u>(211,281)</u>
<b>NET ASSETS</b>		<u><u>10,394,286</u></u>	<u><u>36,792</u></u>	<u><u>10,431,078</u></u>	<u><u>10,254,927</u></u>

The notes form part of these financial statements

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Balance Sheet - continued  
5 April 2022**

<b>FUNDS</b>	18		
Unrestricted funds:			
General fund		10,299,851	10,140,090
Funeral fund		<u>94,435</u>	<u>80,170</u>
		<u>10,394,286</u>	<u>10,220,260</u>
Restricted funds:			
Zakat Fund		<u>36,792</u>	<u>34,667</u>
<b>TOTAL FUNDS</b>		<u>10,431,078</u>	<u>10,254,927</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 February 2023 and were signed on its behalf by:



**Mr Nasir Bashir - Chairman**



**Mr Tofail Ahmed - Treasurer**

The notes form part of these financial statements



**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Cash Flow Statement  
for the Year Ended 5 April 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>216,772</u>	<u>181,405</u>
Net cash provided by operating activities		<u>216,772</u>	<u>181,405</u>
 <b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(4,196)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(4,196)</u>	<u>-</u>
 <b>Cash flows from financing activities</b>			
New Qarz-e-Hasna received in the year		-	16,500
Qarz-e-Hasna repaid in the		(10,000)	(10,000)
Capital repayments in year		<u>(7,199)</u>	<u>(6,146)</u>
Net cash (used in)/provided by financing activities		<u>(17,199)</u>	<u>354</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		<u>195,377</u>	<u>181,759</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>501,065</u>	<u>319,306</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>696,442</u></u>	<u><u>501,065</u></u>

The notes form part of these financial statements

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Cash Flow Statement  
for the Year Ended 5 April 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	176,151	137,895
Adjustments for:		
Depreciation charges	20,793	25,062
Losses on investments	-	(10,000)
Decrease in debtors	14,388	34,380
Increase/(decrease) in creditors	<u>5,440</u>	<u>(5,932)</u>
Net cash provided by operations	<u><u>216,772</u></u>	<u><u>181,405</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 6.4.21 £	Cash flow £	At 5.4.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>501,065</u>	<u>195,377</u>	<u>696,442</u>
	<u>501,065</u>	<u>195,377</u>	<u>696,442</u>
<b>Debt</b>			
Finance leases	(12,300)	7,199	(5,101)
Debts falling due within 1 year	(10,000)	3,000	(7,000)
Debts falling due after 1 year	<u>(206,180)</u>	<u>7,000</u>	<u>(199,180)</u>
	<u>(228,480)</u>	<u>17,199</u>	<u>(211,281)</u>
<b>Total</b>	<u><u>272,585</u></u>	<u><u>212,576</u></u>	<u><u>485,161</u></u>

The notes form part of these financial statements

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements  
for the Year Ended 5 April 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Raising funds**

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

**Allocation and apportionment of costs**

Support costs include administrative office functions and premises costs. These have been allocated to activity cost categories on a basis consistent with the use of resources: allocating premises costs on floor areas, staff costs by the time spent and other costs on a measure of usage. The only exception is that no allocation of cost is made against Zakat, instead the relevant share is met from general funds of the Mosque.

**Tangible fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation. The freehold properties are valued at historic cost and not depreciated, as these are considered to have a useful life of greater than 50 years and so any depreciation charge is considered immaterial.

Depreciation is charged on fixtures and fittings and office equipment over their estimated useful lives at the following rates:

	Annual rate	Method
Fixtures and fittings	20%	Reducing balance
Motor Vehicles	25%	Reducing balance
Office equipment	20%	Reducing balance

**Investment property**

Investment property is shown at most recent valuation carried out by the trustees. Any aggregate surplus or deficit arising from changes in market value is directly transferred to the general fund.

**HARROW CENTRAL MOSQUE & MASOOD**  
**ISLAMIC CENTRE**

**Notes to the Financial Statements - continued**  
**for the Year Ended 5 April 2022**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
General donations and gifts	362,668	229,065
Gift aid	9,600	5,600
Grants	13,760	105,953
Zakat and fitrana receipts	67,686	38,549
Donation for religious festivals	25,855	11,114
Khatam-ul-Quran donations	8,210	-
Donation for funeral services	34,056	26,169
	<u>521,835</u>	<u>416,450</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Harrow Giving	-	20,000
London Community Funding	-	33,936
Job Retention Scheme Grant	13,760	52,017
	<u>13,760</u>	<u>105,953</u>

**3. FUNDRAISING ACTIVITIES**

	2022	2021
	£	£
Advertisement income	1,500	1,200
Rent and hall hire	72,983	43,168
	<u>74,483</u>	<u>44,368</u>

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
	Activity	£	£
Nikah services	Provision of community services	2,120	1,770
Madrasa tuition fees	Provision of religious education	88,372	85,140
Larayb fees and donations	Provision of religious education	<u>742</u>	<u>630</u>
		<u>91,234</u>	<u>87,540</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Support costs	<u>60</u>	<u>6,167</u>

**Fundraising activities**

	2022	2021
	£	£
Handling charges	5,485	3,998
Support costs	<u>60</u>	<u>6,164</u>
	<u>5,545</u>	<u>10,162</u>

Aggregate amounts	<u>5,605</u>	<u>16,329</u>
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**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Provision of religious education	128,849	480	129,329
Distribution of zakat and fitrana	73,515	-	73,515
Celebration of religious festivals	35,739	60	35,799
Provision of prayer facilities	50,091	193,558	243,649
Governance costs	-	2,185	2,185
Provision of funeral services	<u>15,202</u>	<u>-</u>	<u>15,202</u>
	<u>303,396</u>	<u>196,283</u>	<u>499,679</u>

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**7. SUPPORT COSTS**

	Premises £	Management £	Governance costs £	Totals £
Raising donations and legacies	60	-	-	60
Other trading activities	60	-	-	60
Provision of religious education	480	-	-	480
Celebration of religious festivals	60	-	-	60
Provision of prayer facilities	111,912	63,982	17,664	193,558
Governance costs	-	-	2,185	2,185
	<u>112,572</u>	<u>63,982</u>	<u>19,849</u>	<u>196,403</u>

Activity	Basis of allocation
Premises	Estimated use of floor space by each activity.
Management	Estimated use of support staff time by each category of activities
Governance costs	Governance

Support costs have been allocated to various activities in the following ratio:

Activity	Premises Cost	Management
Costs of generating voluntary income	5%	5%
Fund raising activities	5%	5%
Provision of prayer facilities	45%	40%
Provision of religious education	40%	40%
Celebration of religious festivals	5%	10%

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**9. STAFF COSTS**

	2022 £	2021 £
Wages and salaries	190,616	172,802
Social security costs	3,241	2,319
Other pension costs	<u>2,832</u>	<u>2,355</u>
	<u>196,689</u>	<u>177,476</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Imams	2	2
Madrasa Teachers	11	12
Support Staff	<u>5</u>	<u>4</u>
	<u>18</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	366,787	49,663	416,450
<b>Charitable activities</b>			
Provision of community services	1,770	-	1,770
Provision of religious education	85,770	-	85,770
Fundraising activities	<u>44,368</u>	<u>-</u>	<u>44,368</u>
<b>Total</b>	498,695	49,663	548,358
<b>EXPENDITURE ON</b>			
Raising funds	16,329	-	16,329
<b>Charitable activities</b>			
Provision of community services	22,184	-	22,184
Provision of religious education	188,841	-	188,841
Distribution of zakat and fitrana	-	46,250	46,250
Celebration of religious festivals	8,561	11,114	19,675
Provision of prayer facilities	93,045	-	93,045
Governance costs	16,722	-	16,722
Provision of funeral services	10,976	-	10,976
Other	<u>6,441</u>	<u>-</u>	<u>6,441</u>
<b>Total</b>	363,099	57,364	420,463
Net gains on investments	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>NET INCOME/(EXPENDITURE)</b>	145,596	(7,701)	137,895
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	10,074,664	42,368	10,117,032
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>10,220,260</u>	<u>34,667</u>	<u>10,254,927</u>

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Plant and equipment £	Totals £
<b>COST</b>					
At 6 April 2021	8,844,705	126,777	23,820	157,496	9,152,798
Additions	-	1,965	-	2,231	4,196
At 5 April 2022	<u>8,844,705</u>	<u>128,742</u>	<u>23,820</u>	<u>159,727</u>	<u>9,156,994</u>
<b>DEPRECIATION</b>					
At 6 April 2021	-	96,813	18,167	94,755	209,735
Charge for year	-	6,386	1,413	12,994	20,793
At 5 April 2022	-	<u>103,199</u>	<u>19,580</u>	<u>107,749</u>	<u>230,528</u>
<b>NET BOOK VALUE</b>					
At 5 April 2022	<u>8,844,705</u>	<u>25,543</u>	<u>4,240</u>	<u>51,978</u>	<u>8,926,466</u>
At 5 April 2021	<u>8,844,705</u>	<u>29,964</u>	<u>5,653</u>	<u>62,741</u>	<u>8,943,063</u>

Included in cost or valuation of land and buildings is freehold land of £545,165 (2021 - £545,165) which is not depreciated.

The old mosque building is no longer used by the charity. It is now held as an investment property. The historical cost of the property has been reclassified as investment property (see note 12)

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and equipment £
<b>COST</b>	
At 6 April 2021 and 5 April 2022	<u>25,033</u>
<b>DEPRECIATION</b>	
At 6 April 2021	9,013
Charge for year	<u>3,204</u>
At 5 April 2022	<u>12,217</u>
<b>NET BOOK VALUE</b>	
At 5 April 2022	<u>12,816</u>
At 5 April 2021	<u>16,020</u>



**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**12. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 6 April 2021	
and 5 April 2022	<u>945,000</u>
<b>NET BOOK VALUE</b>	
At 5 April 2022	<u>945,000</u>
At 5 April 2021	<u>945,000</u>

The old mosque buildings has been classified as investment property as it is no longer used by the charity. These properties are stated at the trustees valuation of the properties at the year end.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Gift aid recoverable	105,355	95,755
Prepayments	3,316	3,111
Other debtors	<u>7,749</u>	<u>31,942</u>
	<u>116,420</u>	<u>130,808</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Other loans (see note 16)	7,000	10,000
Hire purchase (see note 17)	5,101	7,199
Trade creditors	4,365	5,959
Social security and other taxes	7,881	16,631
Other creditors	15,098	3,739
Accruals and deferred income	<u>14,625</u>	<u>10,200</u>
	<u>54,070</u>	<u>53,728</u>

**15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Other loans (see note 16)	199,180	206,180
Hire purchase (see note 17)	<u>-</u>	<u>5,101</u>
	<u>199,180</u>	<u>211,281</u>

Qarz-e-Hasna (meaning moral obligation to repay if possible) is a private interest-free unsecured loan given to the Mosque, mostly by worshippers from the local community to assist with the completion of the New Mosque Building project. Although most of these loans are repayable within one year, some lenders have indicated their willingness to extend the loan period beyond one year. These loans have been included in the Creditors: amounts falling due after more than one year above.

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**16. LOANS**

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand: Qarz-e-Hasna (see note 16)	<u>7,000</u>	<u>10,000</u>
Amounts falling between one and two years: Qarz-e-Hasna	<u>199,180</u>	<u>206,180</u>

**17. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	2022 £	2021 £
Net obligations repayable:		
Within one year	5,101	7,199
Between one and five years	<u>-</u>	<u>5,101</u>
	<u>5,101</u>	<u>12,300</u>

**18. MOVEMENT IN FUNDS**

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
<b>Unrestricted funds</b>			
General fund	10,135,050	164,801	10,299,851
Funeral fund	<u>75,582</u>	<u>18,853</u>	<u>94,435</u>
	10,210,632	183,654	10,394,286
<b>Restricted funds</b>			
Zakat Fund	42,621	(5,829)	36,792
Festival Fund	<u>1,674</u>	<u>(1,674)</u>	<u>-</u>
	44,295	(7,503)	36,792
<b>TOTAL FUNDS</b>	<u>10,254,927</u>	<u>176,151</u>	<u>10,431,078</u>

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**18. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	551,746	(386,945)	164,801
Funeral fund	<u>34,055</u>	<u>(15,202)</u>	<u>18,853</u>
	585,801	(402,147)	183,654
<b>Restricted funds</b>			
Zakat Fund	67,686	(73,515)	(5,829)
Festival Fund	25,855	(27,529)	(1,674)
Khatmul Quran Fund	<u>8,210</u>	<u>(8,210)</u>	<u>-</u>
	<u>101,751</u>	<u>(109,254)</u>	<u>(7,503)</u>
<b>TOTAL FUNDS</b>	<u><u>687,552</u></u>	<u><u>(511,401)</u></u>	<u><u>176,151</u></u>

**Comparatives for movement in funds**

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
<b>Unrestricted funds</b>			
General fund	10,009,688	130,402	10,140,090
Funeral fund	<u>64,976</u>	<u>15,194</u>	<u>80,170</u>
	10,074,664	145,596	10,220,260
<b>Restricted funds</b>			
Zakat Fund	<u>42,368</u>	<u>(7,701)</u>	<u>34,667</u>
<b>TOTAL FUNDS</b>	<u><u>10,117,032</u></u>	<u><u>137,895</u></u>	<u><u>10,254,927</u></u>

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**18. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	472,525	(352,123)	10,000	130,402
Funeral fund	<u>26,170</u>	<u>(10,976)</u>	<u>-</u>	<u>15,194</u>
	498,695	(363,099)	10,000	145,596
<b>Restricted funds</b>				
Zakat Fund	38,549	(46,250)	-	(7,701)
Festival Fund	<u>11,114</u>	<u>(11,114)</u>	<u>-</u>	<u>-</u>
	<u>49,663</u>	<u>(57,364)</u>	<u>-</u>	<u>(7,701)</u>
<b>TOTAL FUNDS</b>	<u><u>548,358</u></u>	<u><u>(420,463)</u></u>	<u><u>10,000</u></u>	<u><u>137,895</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
<b>Unrestricted funds</b>			
General fund	10,009,688	295,203	10,304,891
Funeral fund	<u>64,976</u>	<u>34,047</u>	<u>99,023</u>
	10,074,664	329,250	10,403,914
<b>Restricted funds</b>			
Zakat Fund	42,368	(13,530)	28,838
Festival Fund	<u>-</u>	<u>(1,674)</u>	<u>(1,674)</u>
	<u>42,368</u>	<u>(15,204)</u>	<u>27,164</u>
<b>TOTAL FUNDS</b>	<u><u>10,117,032</u></u>	<u><u>314,046</u></u>	<u><u>10,431,078</u></u>

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022**

**18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,024,271	(739,068)	10,000	295,203
Funeral fund	<u>60,225</u>	<u>(26,178)</u>	<u>-</u>	<u>34,047</u>
	1,084,496	(765,246)	10,000	329,250
<b>Restricted funds</b>				
Zakat Fund	106,235	(119,765)	-	(13,530)
Festival Fund	36,969	(38,643)	-	(1,674)
Khatmul Quran Fund	<u>8,210</u>	<u>(8,210)</u>	<u>-</u>	<u>-</u>
	<u>151,414</u>	<u>(166,618)</u>	<u>-</u>	<u>(15,204)</u>
<b>TOTAL FUNDS</b>	<u>1,235,910</u>	<u>(931,864)</u>	<u>10,000</u>	<u>314,046</u>

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2022.

**HARROW CENTRAL MOSQUE & MASOOD  
ISLAMIC CENTRE**

**Detailed Statement of Financial Activities  
for the Year Ended 5 April 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
General donations and gifts	362,668	229,065
Gift aid	9,600	5,600
Grants	13,760	105,953
Zakat and fitrana receipts	67,686	38,549
Donation for religious festivals	25,855	11,114
Khatam-ul-Quran donations	8,210	-
Donation for funeral services	<u>34,056</u>	<u>26,169</u>
	521,835	416,450
<b>Fundraising activities</b>		
Advertisement income	1,500	1,200
Rent and hall hire	<u>72,983</u>	<u>43,168</u>
	74,483	44,368
<b>Charitable activities</b>		
Madrassa tuition fees	88,372	85,140
Nikah services	2,120	1,770
Larayb fees and donations	<u>742</u>	<u>630</u>
	<u>91,234</u>	<u>87,540</u>
<b>Total incoming resources</b>	687,552	548,358
<b>EXPENDITURE</b>		
<b>Fundraising activities</b>		
Handling charges	5,485	3,998
<b>Charitable activities</b>		
Imams and education staff wages	129,995	127,159
Social security	951	865
Pensions	1,761	1,508
Religious festival expenses	27,529	11,114
Zakat and fitrana distributed	73,515	46,250
Khatam-ul-Quran expenses	8,210	-
Religious education - materials and expenses	7,781	3,301
Religious education - self-employed staff	38,452	46,654
Community services	-	22,184
Funeral services costs	13,789	9,092
Depreciation of funeral van	<u>1,413</u>	<u>1,884</u>
	303,396	270,011
<b>Other</b>		
Hire of plant and machinery	6,117	6,441

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**HARROW CENTRAL MOSQUE & MASOOD**  
**ISLAMIC CENTRE**

**Detailed Statement of Financial Activities**  
**for the Year Ended 5 April 2022**

	2022 £	2021 £
<b>Support costs</b>		
<b>Premises</b>		
Equipment maintenance	1,200	420
Water rates and council tax	2,556	-
Insurance	12,048	11,668
Light and heat	34,591	27,582
Building security	9,591	4,101
Premises repairs	31,996	7,772
Cleaning and laundry	1,210	626
Depreciation of fixtures and fittings	6,386	7,492
Depreciation of plant and equipment	<u>12,994</u>	<u>15,686</u>
	112,572	75,347
 <b>Management</b>		
Wages	60,621	45,643
Social security	2,290	1,454
Pensions	<u>1,071</u>	<u>847</u>
	63,982	47,944
 <b>Governance costs</b>		
Auditors' remuneration	3,600	3,600
Telephone	4,508	4,607
Printing, postage and stationery	231	1,368
Legal and professional	4,641	675
Bank charges	4,347	2,959
Subscription	580	1,415
Membership and election expenses	1,540	831
Media and publicity	-	1,307
Miscellaneous office expenses	<u>402</u>	<u>(40)</u>
	<u>19,849</u>	<u>16,722</u>
 Total resources expended	<u>511,401</u>	<u>420,463</u>
 <b>Net income</b>	<u><u>176,151</u></u>	<u><u>127,895</u></u>

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