

HENDON MOSQUE & ISLAMIC CENTRE

England & Wales · Charity number 289834

Details

Other names	HENDON ISLAMIC CENTRE, HENDON ISLAMIC CENTRE (MOSQUE AND ISLAMIC CENTRE), HENDON MOSQUE & ISLAMIC CENTRE
Status	Registered
Legal form	Other
Registered	1984-07-26
Register	View on the Charity Commission register

Contact

Address
Brent View Road
West Hendon
London
NW9 7EL

Phone 02082023236

Email hendonmosque@hotmail.com

Website www.hendonmosque.org

Activities

Objects: THE ADVANCEMENT OF MUSLIM RELIGION

Activities: Place of worship and centre for Islamic studies

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,318,374	£812,090	£5,573,705	16
2024-03-31	£1,378,483	£833,624	£5,067,421	18
2023-03-31	£1,239,248	£933,456	£4,007,333	18
2022-03-31	£1,090,742	£916,317	£3,701,541	18
2021-03-31	£1,118,513	£966,682	£3,527,116	15

Trustees

Name	Role	Appointed
Sayed Mushtaq Ahmed Rehman	Chair	
ABDUL ALIM DAROGE		2023-06-06
ABOO MOHAMMAD FAKI AHMAD MEHDI		2001-02-02
AHMED IBRAHIM HERWITKER		
Abdul Alim Rehman		2013-10-09
Abdul Gaffar Herwitker		2023-06-06
Akbar Chouglay		2025-10-19
Alimiya Faki		2001-02-02
Attaullah Roghey		2025-10-19
JABAR NAZIR		
JAHAN ZEB		
Mansoor Faki		2025-10-19
SAYED ABDULLA KADRI		
SAYED MAQBUL AL-HADAD		
Sayed Jameel Kadiri		2025-10-19
Sayed Shabir Ahmed Al-Haddad		2014-11-09

HENDON MOSQUE & ISLAMIC CENTRE

England & Wales - Charity number 289834

Accounts

Charity registration number: 289834

**HENDON MOSQUE & ISLAMIC CENTRE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

HENDON MOSQUE & ISLAMIC CENTRE
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HENDON MOSQUE & ISLAMIC CENTRE

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

Hendon Mosque & Islamic Centre is a registered charity no. 289834 governed by its trust deed dated 29th January 1984 and amended on 21st October 2001. The main aims and objections of the charity are:

- arrange prayer gatherings;
- provide facilities for the teaching of Holy Quran and religious education for Muslim children and adults;
- arrange lectures, meetings and seminars to the furtherance of religious and Islamic education;
- co-operate and co-ordinate with other Islamic organisations who have similar aims and objections;
- provide funeral services for the Muslim community.

Structure, Governance and Management

Changes in Trustees during the year

During the year up to the date of this report, the following changes were made to the Board of Trustees.

Mr. MANSOOR FAKI (Appointed on 19/10/2025)	
Mr. ATTAULLAH ROGHEY	(Appointed on 19/10/2025)
Mr. AKBAR CHOUGLAY	(Appointed on 19/10/2025)
Mr. SAYED JAMEEL KADIRI	(Appointed on 19/10/2025)
Mr. MUSHTAQ HASSAN DHAKAM	(Resigned on 19/10/2025)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report 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 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 of the charity for that period. In preparing the 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr A Rehman

Trustee
31/12/2025

Independent Auditor's Report to the Members of HENDON MOSQUE & ISLAMIC CENTRE

Opinion

We have audited the financial statements of HENDON MOSQUE & ISLAMIC CENTRE (the "charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Statement of Financial Position, Statement of Cash Flows and the related notes, 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 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 Auditor's 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 12 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the Trustees' Report 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 or returns; or
- we have not received all the information and explanations we require for our audit.

Independent Auditor's Report (continued)
to the Members of
HENDON MOSQUE & ISLAMIC CENTRE

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 2, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor 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 an auditor's report 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:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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. This description forms part of our Report of the Independent Auditors.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

The financial statements of the trust for the year ended 31 March 2024 were audited by another auditor, who expressed an unmodified opinion on those financial statements in their report dated 08 December 2024.

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 that we are required to state to them in an auditor's 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.



HYT Advisory Limited

31/12/2025

HYT Advisory Limited
85 Great Portland Street
First Floor
London
England
W1W 7LT

HENDON MOSQUE & ISLAMIC CENTRE
Statement of Financial Activities
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	378,034	82,183	460,217	859,715
Charitable activities:					
Incoming resources from charitable activities		668,689	-	668,689	328,035
Investments	4	189,468	-	189,468	183,034
Other	5	-	-	-	7,699
		1,236,191	82,183	1,318,374	1,378,483
EXPENDITURE ON:					
Raising funds	6	(740,086)	(72,004)	(812,090)	(833,624)
Charitable activities:	6				
NET INCOME		496,105	10,179	506,284	544,859
Transfers between funds	14	1,494	(1,494)	-	7,322
NET MOVEMENT IN FUNDS		497,599	8,685	506,284	552,181
RECONCILIATION OF FUNDS:					
Total funds brought forward		5,053,841	13,580	5,067,421	4,515,240
TOTAL FUNDS CARRIED FORWARD	14	5,551,440	22,265	5,573,705	5,067,421

The notes on pages 9 to 13 form part of these financial statements.

HENDON MOSQUE & ISLAMIC CENTRE
Comparative Statement of Financial Activities
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	859,715	-	859,715
Charitable activities:				
Incoming resources from charitable activities		220,897	107,138	328,035
Investments	4	183,034	-	183,034
Other	5	7,699	-	7,699
		<u>1,271,345</u>	<u>107,138</u>	<u>1,378,483</u>
EXPENDITURE ON:				
Raising funds	6	(720,025)	(113,599)	(833,624)
Charitable activities:	6			
NET INCOME		551,320	(6,461)	544,859
Transfers between funds	14	-	7,322	7,322
NET MOVEMENT IN FUNDS		551,320	861	552,181
RECONCILIATION OF FUNDS:				
Total funds brought forward		4,502,521	12,719	4,515,240
TOTAL FUNDS CARRIED FORWARD	14	<u>5,053,841</u>	<u>13,580</u>	<u>5,067,421</u>

The notes on pages 9 to 13 form part of these financial statements.

HENDON MOSQUE & ISLAMIC CENTRE
Statement of Financial Position
As At 31 March 2025


		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets		4,371,957	-	4,371,957	3,498,009
		<u>4,371,957</u>	<u>-</u>	<u>4,371,957</u>	<u>3,498,009</u>
CURRENT ASSETS					
Debtors	11	70,000	-	70,000	112,804
Cash at bank and in hand		1,124,052	22,265	1,146,317	1,483,598
		<u>1,194,052</u>	<u>22,265</u>	<u>1,216,317</u>	<u>1,596,402</u>
Creditors: Amounts Falling Due Within One Year	12	(14,569)	-	(14,569)	(26,990)
		<u>(14,569)</u>	<u>-</u>	<u>(14,569)</u>	<u>(26,990)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>1,179,483</u>	<u>22,265</u>	<u>1,201,748</u>	<u>1,569,412</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,551,440</u>	<u>22,265</u>	<u>5,573,705</u>	<u>5,067,421</u>
NET ASSETS		<u>5,551,440</u>	<u>22,265</u>	<u>5,573,705</u>	<u>5,067,421</u>
FUNDS OF THE CHARITY					
Restricted Funds				22,265	13,580
Unrestricted Funds				5,551,440	5,053,841
TOTAL FUNDS	14			<u>5,573,705</u>	<u>5,067,421</u>

On behalf of the board



Mr S Rehman
Trustee
31/12/2025

Mr A Mehdi
Trustee



The notes on pages 9 to 13 form part of these financial statements.

HENDON MOSQUE & ISLAMIC CENTRE
Statement of Cash Flows
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operations	1	352,999	281,810
Net cash generated from operating activities		352,999	281,810
Cash flows from investing activities			
Purchase of tangible assets		(879,748)	-
Proceeds from disposal of tangible assets		-	7,699
Rents received from investment properties		189,468	183,034
Net cash (used in)/generated from investing activities		(690,280)	190,733
(Decrease)/increase in cash and cash equivalents		(337,281)	472,543
Cash and cash equivalents at beginning of year	2	1,483,598	-
Cash and cash equivalents at end of year	2	1,146,317	472,543

HENDON MOSQUE & ISLAMIC CENTRE
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2025

1. Reconciliation of income to cash generated from operations

	2025	2024
	£	£
Net income	506,284	544,859
<i>Adjustments for:</i>		
Income from investments	(189,468)	(183,034)
Depreciation of tangible assets	5,799	5,799
Loss on disposal of tangible assets	1	-
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	42,804	(112,804)
(Decrease)/increase in trade and other creditors	(12,421)	26,990
Net cash generated from operations	<u>352,999</u>	<u>281,810</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>1,146,317</u>	<u>1,483,598</u>

3. Analysis of changes in net funds

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	<u>1,483,598</u>	<u>(337,281)</u>	<u>1,146,317</u>

HENDON MOSQUE & ISLAMIC CENTRE
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

HENDON MOSQUE & ISLAMIC CENTRE is an unincorporated charity registered with the Charity Commission, registered charity number 289834. The principal address is Brent View Road, West Hendon, London, United Kingdom, NW9 7EL.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All income is recognised in the Standard 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.

2.3. Resources Expended

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 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 the use of the resources. Expenditure include VAT where applicable as the company cannot reclaim it.

2.4. 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 greater than 50 years and so any depreciation charged is immaterial.

Freehold	N/A
Leasehold	Nil
Plant & Machinery	Nil
Motor Vehicles	10% straight line basis
Fixtures & Fittings	10% straight line basis
Computer Equipment	Nil

2.5. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Other	378,034	82,183	460,217
	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Other	859,715	-	859,715

4. Investment Income

HENDON MOSQUE & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Rents received from investment properties	189,468	183,034

These amounts represent rental income recognised during the year.

5. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Gain on disposal of tangible fixed assets held for charity's own use	-	7,699

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	2025
	£	£	Total
	£	£	£
Raising funds	803,460	8,630	812,090

	Activities undertaken directly	Support costs (see note 7)	2024
	£	£	Total
	£	£	£
Raising funds	828,644	4,980	833,624

7. Support Costs

	2025
	Raising funds
	£
Governance costs	8,630

	2024
	Raising funds
	£
Governance costs	4,980

8. Auditor's Remuneration

Remuneration received by the charity's auditors and their associates during the period was Nil (2024: Nil)

HENDON MOSQUE & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	251,172	250,761
Other pension costs	1,778	1,488
	252,950	252,249

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 16 (2024: 16)

11. Debtors

	2025	2024
	£	£
Due after more than one year		
Other debtors	70,000	112,804
	70,000	112,804

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	14,569	26,990
	14,569	26,990

13. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,778 (2024: £1,488).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

14. Movement in Funds

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	5,053,841	1,236,191	(740,086)	1,494	5,551,440
Restricted funds					
Zakat & Sadqa fund	13,580	82,183	(72,004)	(1,494)	22,265
Total funds	5,067,421	1,318,374	(812,090)	-	5,573,705
	As at 1 April 2023	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	4,502,521	1,271,345	(720,025)	-	5,053,841
Restricted funds					

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HENDON MOSQUE & ISLAMIC CENTRE
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Zakat & Sadqa fund	12,719	107,138	(113,599)	7,322	13,580
Total funds	<u>4,515,240</u>	<u>1,378,483</u>	<u>(833,624)</u>	<u>7,322</u>	<u>5,067,421</u>

15. Transactions with Trustees

No employee received remuneration of more than £60,000.

No trustee expenses have been incurred.

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

HENDON MOSQUE & ISLAMIC CENTRE

England & Wales - Charity number 289834

Accounts

**HENDON MOSQUE & ISLAMIC CENTRE
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

REGISTERED CHARITY NO. 289834

**HENDON MOSQUE & ISLAMIC CENTRE
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FOR THE YEAR ENDED 31 MARCH 2024**

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**HENDON MOSQUE & ISLAMIC CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

OFFICIALS AND ADVISORS

Executive Trustee Council:

S.M. Rehman	(President)
A.N. Kadri	(Vice President)
A.M. Mehdi	(Treasurer)
A. Rehman	(General Secretary)
S.S.A.Alhaddad	(Assistant Secretary)
J Nazir	(Assistance Treasurer)
A G Herwitker	
M A Faki	
A.A.Daroge	
S.J.Kadiri	
A.Roghey	

Custodian Trustees:

S.M Al Hadad
A.Faki
M.H Dhakam
A.I. Herwitker
J. Zeb

Charity Registration No:

289834

Principal Address:

Brent View Road
West Hendon
London
NW9 7EL

Auditors

Lewis Associates
Chartered Certified Accountants
75 Coniston Gardens
London
NW9 0BA

Solicitors

Johns & Sagar
16 High Holborn
London
WC1V 6BX

Main Bank:

Barclays Bank Plc
West London Commercial branch
P.O.Box 13555
Acorn House
36-38 Park Royal Road
London
BX3 2BB

HENDON MOSQUE & ISLAMIC CENTRE

Trustees' Report for the year ended 31 March 2024

The trustees present their report along with the Audited Financial Statements of Hendon Mosque & Islamic Centre ('the charity') for the year ended 31st March 2024. 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 for Smaller Entities (effective January 2015).

Constitution, objects and policies

Hendon Mosque & Islamic Centre is a registered charity no. 289834 governed by its trust deed dated 29th January 1984 and amended on 21st October 2001. The main aims and objects of the charity are:

- arrange prayer gatherings;
- provide facilities for the teaching of Holy Quran and religious education for Muslim children and adults;
- arrange lectures, meetings and seminars to the furtherance of religious and Islamic education;
- co-operate and co-ordinate with other Islamic organisations who have similar aims and objects;
- provide funeral services for the Muslim community.

Risk management

The executive council have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

President's review of challenges and achievements

This past year has presented significant challenges for the management team, yet Allhamdulillah, we have continued to deliver a wide array of services under difficult circumstances.

The disturbing events over the summer, involved riots by far-right movements targeting muslim communities across the country, were of grave concern. In response, we engaged closely with the authorities and reported several incidents of islamophobia abuse directed at the local Muslim community. Amid these dark days, however, there were moments of solidarity, such as a visit from a non-Muslim individual who came to the masjid to offer support and sympathy. May Allah protect and guide us all, Ameen.

Conclusion and Gratitude

The responsibility you have entrusted to us is significant, and we are humbled by your encouragement and faith in our work. I am sincerely grateful to Allah for the opportunity to serve his House and His Deen. May Allah accept our efforts, guide us to work sincerely for His sake, and grant us success in this life and the Hereafter.

Finally, I would like to extend my heartfelt gratitude to the trustees, staff, volunteers, members and all well-wishers.

Jazakallahu Khairan,

Sayed Mustaq Rehman

President

Secretary's Annual report

Masjid

As regular attendees of the masjid, since May 2024 you will have noticed the commencement of the long awaited refurbishment works, first announced at the 2022 AGM. After selecting an architect and project management company, underwent a tender process to appoint the main contractor.

Key improvements include the removal and replacement of the old roof, solar panel installation, replacement windows throughout, insulation and silicone rendering of all external walls, separate entrance for Sisters, replacing the old gas boilers and relocation to a new plant room.

Given the building's age, constructed around the turn of the 20th century and the 28 years gap since the last major renovation in 1995-1996 the project has been particularly challenging but necessary. We were aware at the time of purchase in 1994, the surveyor's report indicated among other issues, the need for a complete roof overhaul.

Prior to beginning the work, we assessed the impact on our neighbours residing in close proximity surrounding of the masjid. While some disruption was anticipated, the masjid has remained open throughout the renovation period.

We have also managed to accommodate three Jumu'ah prayers, compensating for the temporary closure of the top floor, we acknowledge and appreciate the commitment and support of all our volunteers and stewards for helping us to manage and deliver the extra Jumu'ah prayers.

We are immensely grateful for the congregation's support and generosity toward this important project, we pray Allah swt will reward everyone abundantly in this world and the hereafter, Ameen. Improvements such as the creation of a separate entrance and prayer space for our Sisters, the replacement of the aging roof and investment in solar energy and insulation will reduce the Masjid's annual running expenses, especially given the rising energy costs.

Last year, we informed members that Hendon Mosque is a Licensed registered venue for Civil Marriages. We are pleased to inform members that Imam's are authorised to officiate in accordance with English Law. As a result we are seeing an increase in the number of Nikah/ Civil marriage ceremonies carried out in the Masjid.

During the last AGM, it was proposed that we would transition into a Limited (LTD) company for better legal and operational structure. Solicitors have been appointed to oversee this process, to enable the new organisation structure to be formed. This move aims to enhance the governance and legal protection of the Masjid. Once the incorporation process is completed, members will be updated with the details of the new structure.

Allhamdulillah, throughout Ramadan 2023/24, we experienced high attendance, with most days seeing the Masjid filled to capacity. Additionally, we have seen an increase in the number of Sisters in attendance, which highlights the growing needs for additional space.

In line with the Masjid's environmental goals, efforts to eliminate the waste of plastic water bottles were highly successful. A generous donor contributed re-usable water bottles, which were distributed to the congregation at the start of Ramadan,

On the 27th night, the Masjid was at full capacity, with attendees filling both the ground floor and additional overflow spaces. Approximately 200 worshippers remained in the Masjid overnight and Suhoor was generously donated to those who stayed.

In February 2024, The Masjid applied to the Home Office Places of Worship (POW) Security Grant, aimed at increasing the security of religious institutions. This application was approved in May 2024, and we have begun work to enhance our CCTV system, alarm system and security lighting to the exterior of the Masjid building.

Following the unfortunate riots that took place in July 2024, the Security needs of the Masjid were further assessed. Due to heightened concerns about public safety, we were also provided with 24/7 manned security.

On 1st July 2024, we facilitated an election hustings event at the Park Road Youth and Community Centre. This event provided a platform for political candidates (one of them being Br Imtiaz Palaekar) to engage in a Q&A Session with the local community ahead of the elections. This event strengthened the Masjid's role as a facilitator of civil engagement, further embedding our institution within the social and political fabric of the community.

Funeral Services

The Masjid's funeral services continue to play a vital role in supporting the community during their most difficult times. Over the past year, we facilitated approximately 115 funerals, marking a slight increase compared to the previous year. This growth reflects both the increasing demand for our services and the trust that the community places in our funeral team to manage these sensitive matters with care and professionalism.

In April 2024, exterior signage was applied to our funeral van and car, this helps with parking leniency from traffic enforcement officers when our team is attending to funerals or making collections from hospitals in areas where parking may be restricted.

This year, the mortuary facilities underwent minor repairs to ensure that the highest standards of hygiene and health safety are maintained.

The Ministry of Justice has recently begun national inspections of mortuaries to ensure that the proper standards are being maintained when handling the deceased. These inspections focus on safeguarding the dignity of the deceased and providing appropriate care and support to grieving families.

A change in the burial process was introduced this year, adding an extra layer of administrative oversight. Under new government guidelines, doctor or general practitioner (GP) can no longer solely certify a death. Instead, a medical examiner must now review and approve the cause of death before a certificate is issued. This certificate is then provided to the relevant council to obtain the necessary burial certificate.

Montagu Road site

Our Montague Road site continue to be a hub for educational activities and is currently occupied by Barnet Hill Academy (BHA). There have been some recent changes to the governance structure of the school, with new leadership now in place to guide its future development. The school remains a core part of our commitment to supporting Islamic education in the community.

The premises are also used by our Madrass children on weekday evenings, along with two separate organisations over the weekend, they both offer educational teaching programs. This ensures that the building is fully utilized, serving as a dynamic learning space for the community throughout the week.

Community Centre

The Masjid's community centre continues to serve as a vital space for a wide range of activities and services, supporting both educational and social needs within the community.

The main user of the centre is Prime Tutors, an established after school tutoring group that has settled into our premises. They provide academic support to local children, helping them excel in their studies.

The Balkan community community regularly hire part of the building for their events and gatherings. Their involvement brings diversity to the range of activities offered at the centre, further enhancing the cultural richness of the space.

Weekly Sister's Talim Class is also held at the community centre, providing religious instruction and support to women in the community.

Ladies Elders Group meets once a week This group not only provides hot meals to the elderly but also encourages physical activity through exercise sessions. Occasional outings are also organised for the elders to various places of interest.

When the community centre is not used, it is available for private function hire, providing an additional source of income for the Masjid.

As in previous years, I would like to close by encouraging the young members of our community to step forward and be involved with the Masjid. We welcome fresh ideas and suggestions, and it's important to remember that the younger generation will shape the future of this organisation.

Abdul Alim Rehman
Hon. General Secretary.

Educational Report

1. Overview

* The Hendon Madrasah utilises the Razil IMS online platform, connecting teachers, parents, and departments. This system supports attendance tracking, homework assignments, exam results and progress reports.

* Madrasah classes are held Monday to Thursday and on Saturdays.

* The madrasah provides Islamic education across four main departments.

2. Departments and Programs

A. Hifdh Class

* Location : Hendon Mosque

* Schedule : Monday to Thursday and Saturday

* Fees £50 per month

* Enrolment : 37 Student across 3 classes

B. Weekday Madras (Boys and Girls)

- * Location : Motague Road Site
- * Schedule : Monday to Thursday
- * Fees £35 per month
- * Enrolment : 340 Student across 16 classes

C. Girls' Classes (Saturday)

- * Location : Motague Road Site
- * Program :Specifically for year 7 Graduates
- * Fees £25 per month

D. Boys' Classes (Saturday)

- * Location : Motague Road Site
- * Program :Specifically for year 7 Graduates
- * Fees £25 per month

Staff: 51 members, including teachers , teaching assistants, volunteers, administrative staff, supervisors, cleaning staff and a head teacher.

3. Events and Celebrations

- * Annual Madrasah Jalsah: Celebrated with a party, sports day, and award cermomnies>
- * Awards are given for best behaviour , best efforts, and ranked prizes for 1st ,2nd and 3rd places
- * All students receive an end of year gift
- * School visits: Visit made to local schools to deleiver assesmby on Islamic Topics

4. Additional Programs for Adults

- * Tafseer-ul-Quran: Led by Sheikh Bilal
- * Hadeeth Halaqah: Led by Sheikh Adbus Samad
- * Tajweed-ul-Quran Course: Led by Sheikh Yusuf
- * Sisters' Classes : Held at Park Road Community Centre
- * Youth Club : Every Friday evening
- * Kickboxing Class: Every Thursday

5. Reversions and Support for New Muslims

- * This year, 5 people embraced islam by takong the Shahada and were referred to the New Muslim Circle for support

May Allah accept all our efforts for His Deen, give us all sincerity, forgove our shortcomigs and guide is us to the straight path (Aameen)

Jointly prepared by Shaykh Yusus Rawat and Sayed Shabir Al-Haddad.

Appeal and Interfaith report 2024

This section of the report highlights kep achievements Hendon Mosque has undertaken over the last yer over fund-raising for various disaster appeals as well as interaction on local community issues including interfaith.

Youth talk - Your life is worthy more.

In April & May 2024 there were two separate fatal car accidents in the Brent Cross area resulting in the sad tragic death of 4 young local Muslim men, 2 of these were regular local and Hendon Mosque attendees who have grown up locally in our local community.

This bereavement & grief highlighted the ever more importance of educating our youth and the importance of life in world & the need for road safety.

Hendon Mosque invited two prominent Muslim influential speakers , Ajmal Masoor and Shaykh Omar Hajaj to give a talk about how precious life is.

Ajmal Masoor is an Iman fundraiser, a well know broadcaster and relationship Counsellor.

Shaykh Omar Hajaj has been active in the UK dawah, giving lectures acrss the country and abroad with a special focus to thre youth.

Fundraising Appeals

Palestine Gaza

In October 2023 we launched an urgent appeal for our Brother and Sisters affected by the turmoil in Palestine following the immediate aftermath of the attacks in Gaza. The scale of this crisis continues to the day and we make Duas' and pray for those suffering in Gaza, that Allah almightly protect them.

We raised your over £13K by the end of October 2023. In summary , we distributed funds to Global Relief Trust, Al-Khair Foundation and Abdullah Aid.

Further appeals in January 2024 led to additional distributions of £13K sent equally between Abdullah Aid and Al-Khair and Kokni Muslim Association of Birmingham (KMAB) Al Fala.

Afganistan

In November 2023 , we launched an appeal for those affected by the earthquake and raised just over £6,000 in this appeal. This was distributed through our charity partner on the ground, Ummah Welfare Trust who distributed essential winter aid kits to 1,500 people. May Allah SWT reward you for your donations.

For further details about this and other appeals please visit :<http://hendonmosque.co.uk>.

Sayed Abdullaj Mayim Kadri
Vice President

Reserve policy

The trustees have reviewed the reserve of the Charity. The reserve policy is the HMIC holds enough funds to cover the operating costs for at least three months, excluding collection and distribution of Zakat and other restricted funds.

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;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

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 Trustee and General Secretary 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 trustees on 8th December 2024 and signed on its behalf by :



Abdul Alim Rehman

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HENDON MOSQUE & ISLAMIC CENTRE

I have audited the financial statements of Hendon Mosque & Islamic Centre for the year ended 31 March 2024 on pages 8 to 14. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. and regulations made under Section 154 of that Act. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my audit report, or for this report, or for the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As described on page 2 the charity's trustees are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

I have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's ethical Standards for Auditors.

Basis of opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practice Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion the financial statements :

- * give a true and fair view of the state of the charity's affairs as at 31st March 2024 and of its incoming resources and applicable of resources for the year then ended;
- * have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice. applicable to Smaller Entities ; and
- * have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which I am required to report by exception

I have nothing to report in respect of the following matters where the Charities Act 2011 require us to report to you if, in my opinion:

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

8th December 2024

.....
Akbar Chouglay (Statutory Auditor)

for and on behalf of Lewis Associates, Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

**HENDON MOSQUE & ISLAMIC CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Incoming resources from generating funds:	2	413,458	107,138	520,596	447,351
Voluntary income	3	667,154		667,154	667,154
Incoming resources from charitable activities:	4	<u>190,733</u>		<u>190,733</u>	<u>190,733</u>
Investment income					
		<u>1,271,345</u>	<u>107,138</u>	<u>1,378,483</u>	<u>1,305,238</u>
Total Incoming Resources					
Resources expended					
Costs of charitable activities	5	715,044		715,044	715,044
Governance costs	6	4,980		4,980	4,980
Donations	7		113,600	113,600	126,234
		<u>720,024</u>	<u>113,600</u>	<u>833,624</u>	<u>846,258</u>
Total Resources Expended					
Net Incoming Resources For The Year					
		551,321	(6,462)	544,859	305,792
Net Movement In Funds					
Transfers		(7,322)	7,322		
Funds balance brought as at 1st April 2023		4,509,843	12,719	4,522,562	4,216,770
Funds Balances carried Forward at 31 March 2024					
		<u>5,053,842</u>	<u>13,579</u>	<u>5,067,421</u>	<u>4,522,562</u>

The Statement of Financial Activities include all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities

The notes on pages 7 to 10 form an integral part of the financial statements

**HENDON MOSQUE & ISLAMIC CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2024**

Fixed Assets	Note	2024		2023
		£		£
Tangible Assets	9		3,498,009	3,472,742
Current Assets				
Other debtors	10	112,804		6,365
Cash at bank and in hand	11	<u>1,483,597</u>		<u>1,092,683</u>
			<u>1,596,401</u>	<u>1,099,048</u>
			5,094,410	4,571,790
Creditors: Amounts falling due less than one year	12		<u>(26,989)</u>	<u>(49,228)</u>
Net Assets			<u>5,067,421</u>	<u>4,522,562</u>
Funds of the Charity			2024	2023
			£	£
Unrestricted Funds:				
General Purposes fund	13		5,053,842	4,509,843
Restricted Funds:				
Zakat & Sadqa fund	13		<u>13,579</u>	<u>12,719</u>
			<u>5,067,421</u>	<u>4,522,562</u>

Approved by the Board of Trustees on 8th December 2024
and signed on its behalf by



..... Trustee and President
Sayed Mustaq Rehman



..... Trustee and Treasurer
Aboo Mohammad Faki Ahmad Mehdi

The notes on pages 7 to 10 form an integral part of the financial statements.

**HENDON MOSQUE & ISLAMIC CENTRE
STATEMENT OF CASH FLOWS
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	15	336,067	138,597
Investing activities			
Investment income received		183,034	169,337
Purchase of tangible fixed assets		(28,187)	
Financing activities			
Repayment of Loans		<u>(100,000)</u>	-
Net (decrease) / increase in cash and cash equivalents		390,914	307,934
Cash and cash equivalents at beginning of year		<u>1,092,683</u>	<u>784,749</u>
Cash and cash equivalents at end of year	11	<u>1,483,597</u>	<u>1,092,683</u>

The notes on pages 7 to 10 form an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

1.1 Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, 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 2015)', 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.

1.2 Going Concern

There are no material uncertainties about the Charity's ability to continue.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice and Reporting (effective March 2005) issued by the Charity Commission.

1.3 Income

All income is recognised in the Standard 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.

1.4 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 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 the use of the resources. Expenditure includes VAT where applicable as the company cannot reclaim it.

1.5 Tangible fixed assets for use by the charity 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 greater than 50 years and so any depreciation charged is immaterial.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture, fixtures and equipment	10% straight line basis
Motor vehicle	10% straight line basis

1.6 Taxation

The charity is exempt from tax on its charitable activities.

1.7 Pension costs

The charity operates a defined contribution pension scheme.

2. Voluntary Income

Donations	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Donations - Friday Collections and subscriptions				
Donations - Zakat & Sadqa funds	413,458		413,458	78,167
Donations - Public appeals		59,268	59,268	31,402
		<u>47,870</u>	<u>47,870</u>	<u>6,770</u>
	<u>413,458</u>	<u>107,138</u>	<u>520,596</u>	<u>116,339</u>

**HENDON MOSQUE & ISLAMIC CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 - continued**

	Total 2024 £	Total 2023 £
3. Incoming resources from charitable activities		
Islamic Funeral Services	446,257	462,666
Madrasa Fees	214,276	219,114
Sale of UHF radio relay receivers and fans	1,170	1,983
Sale of Islamic calendars	1,717	940
Sale of educational books and misc fees	<u>3,734</u>	<u>2,857</u>
	<u>667,154</u>	<u>687,560</u>
	Total 2024 £	Total 2023 £
4. Investment income		
Income from investment properties	183,034	169,337
Gain on disposal of tangible fixed assets	<u>7,699</u>	<u>-</u>
	<u>190,733</u>	<u>169,337</u>
	Total 2024 £	Total 2023 £
5. Costs of charitable activities		
Islamic funeral costs	362,905	380,517
Islamic Calendars	1,620	1,550
UHF radio relay receivers and fans	1,888	3,440
Salaries including NIC	250,761	275,112
Pension costs	1,488	1,706
Council tax and rent	11,013	1,656
Light, heat and water	22,253	18,106
Printing, postage and stationery	498	1,767
I.T and software costs	2,400	2,490
Educational books etc	4,117	2,886
Telephone and internet	5,955	3,333
Insurance	6,873	10,949
Repairs and renewals	18,738	47,853
Iftari expenses	4,132	1,418
Subscriptions and affiliation fees	50	50
Cleaning and miscellaneous expenses	14,555	10,555
Depreciation	<u>5,799</u>	<u>2,980</u>
	<u>715,045</u>	<u>766,368</u>
	Total 2024 £	Total 2023 £
6. Governance Costs		
Legal and professional	653	2,492
Bank charges	<u>4,327</u>	<u>3,844</u>
	<u>4,980</u>	<u>6,336</u>

**HENDON MOSQUE & ISLAMIC CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 - continued**

**Total
2024
£**

**Total
2023
£**

7. Donations

Donations - Zakat and Sadqa	63,000	57,989
Donations - Public appeal	50,600	68,245
	<u>113,600</u>	<u>126,234</u>

**2024
£**

**2023
£**

8. Staff costs

Wages and salaries	250,761	275,112
Pension costs	<u>1,488</u>	<u>1,706</u>

No remuneration was paid to trustees in the year, nor were any trustees' expenses claimed.
The staff costs were:

The average weekly number of staff employed calculated as full-time equivalents during the year was as follows:

	2024	2023
Administrative & education	<u>18</u>	<u>18</u>

No employee received remuneration of more than £60,000.

9. Schedule of Tangible Assets

Cost	Freehold Land & Building £	Furniture & Equipment £	Motor Vehicle £	Total £
Balance brought forward	3,451,782	196,695	61,106	3,709,583
Disposals during the year			(31,308)	(31,308)
Additions during the year	=	=	<u>28,187</u>	<u>28,187</u>
	<u>3,451,782</u>	<u>196,695</u>	<u>57,985</u>	<u>3,706,462</u>
Depreciation:				
Balance brought forward	-	196,694	37,267	233,961
Disposals during the year			(31,307)	(31,307)
Charge for the year	-	=	<u>5,799</u>	<u>5,799</u>
	<u>-</u>	<u>196,694</u>	<u>11,759</u>	<u>239,760</u>
Net Book Value				
As At 31 March 2024	<u>3,451,782</u>	<u>1</u>	<u>46,226</u>	<u>3,498,009</u>
As At 31 March 2023	<u>3,451,782</u>	<u>1</u>	<u>20,959</u>	<u>3,472,742</u>

HENDON MOSQUE & ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023 - continued

	2024	2023
	£	£
10. Debtors		
Other debtors	<u>112,804</u>	<u>6,365</u>
11. Cash and cash equivalents		
Cash at bank and in hand	<u>1,483,597</u>	<u>1,092,683</u>
12. Creditors: Amounts falling less than one year		
Accruals	<u>26,989</u>	<u>49,228</u>

13	At 31 March				At 31 March
General reserve	2023	Income	Expenditure	Transfer	2024
	£	£	£		£
General Purposes Fund	<u>4,509,843</u>	<u>1,271,345</u>	<u>720,024</u>	<u>(7,322)</u>	<u>5,053,842</u>
Restricted funds					
Designated funds:					
Zakat & Sadqa account	<u>12,719</u>	<u>107,138</u>	<u>113,600</u>	<u>7,322</u>	<u>13,579</u>
Total restricted funds	<u>4,522,562</u>	<u>1,378,483</u>	<u>833,624</u>		<u>5,067,421</u>

The General purposes fund represents the free funds of the charity which are not designated for particular purposes.

Restricted Funds :

The Zakat and Sadqa fund are funds under which specific monies are received by the members and the local community which is applied strictly according to Islamic law and distributed amongst the specific Muslim charities through the world.

14. Related Party Disclosures

There were no related party transactions for the year.

15.Reconciliation of Net Income to Net Cash flow from Operation Activites.

	2024	2023
	£	£
Net Income for the reporting period (as per Statement of Financial Activites)	544,859	305,792
Adjustments for:		
Depreciation and impairment of tangible fixed assets	5,799	2,980
Movements in working capital:		
(Increase) in debtors	(236,830)	3,398
Increase/ (decrease) in creditors	<u>22,239</u>	<u>(38,754)</u>
Net cash provided by operations	<u>336,067</u>	<u>138,597</u>

**HENDON MOSQUE & ISLAMIC CENTRE
FOR THE YEAR ENDED 31 MARCH 2024
DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

	Total 2024 £	Total 2023 £
Incoming resources		
Donations - Friday Collections and subscriptions	413,458	270,942
Donations - Zakat & Sadqa funds	59,268	69,548
Donations - Public appeals	47,870	41,861
Islamic Funeral Services	446,257	462,666
Madrassa Fees	214,276	219,114
Sale of UHF radio relay receivers and fans	1,170	1,983
Sale of Islamic calendars	1,717	940
Sale of educational books and misc fees	3,734	2,857
Income from investment properties	183,034	169,337
Gain on disposal of tangible fixed assets	7,699	-
	<u>1,378,483</u>	<u>1,239,248</u>
Resources expended		
	£	£
Islamic funeral costs	362,905	380,517
Islamic Calendars	1,620	1,550
UHF radio relay receivers and fans	1,888	3,440
Salaries including NIC	250,761	275,112
Pension costs	1,488	1,706
Council tax and rent	11,013	1,656
Light, heat and water	22,253	18,106
Printing, postage and stationery	498	1,767
I.T and software costs	2,400	2,490
Educational books etc	4,117	2,886
Telephone and internet	5,955	3,333
Insurance	6,873	10,949
Repairs and renewals	18,738	47,853
Iftari expenses	4,132	1,418
Subscriptions and affiliation fees	50	50
Cleaning and miscellaneous expenses	14,555	10,555
Depreciation	5,799	2,980
Legal and professional	653	2,492
Bank charges	4,326	3,844
Donations - Zakat and Sadqa	63,000	57,989
Donations - Public appeal	50,600	68,245
	<u>833,624</u>	<u>898,938</u>
Net Incoming Resources	<u>544,859</u>	<u>340,310</u>

HENDON MOSQUE & ISLAMIC CENTRE

England & Wales - Charity number 289834

Accounts

**HENDON MOSQUE & ISLAMIC CENTRE
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

REGISTERED CHARITY NO. 289834

HENDON MOSQUE & ISLAMIC CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

OFFICIALS AND ADVISORS

Executive Trustee Council:

S.M. Rehman	(President)
A.N. Kadri	(Vice President)
A.M. Mehdi	(Treasurer)
A. Rehman	(General Secretary)
S.S.A.Alhaddad	(Assistant Secretary)
J Nazir	(Assistance Treasurer)
A G Herwitker	
M A Faki	
A.A.Daroge	
S.J.Kadiri	
A.Roghey	

Custodian Trustees:

S.M Al Hadad
A.Faki
M.H Dhakam
A.I. Herwitker
J. Zeb

Charity Registration No:

289834

Principal Address:

Brent View Road
West Hendon
London
NW9 7EL

Auditors

Lewis Associates
Chartered Certified Accountants
75 Coniston Gardens
London
NW9 0BA

Solicitors

Johns & Saggar
16 High Holborn
London
WC1V 6BX

Main Bank:

Barclays Bank Plc
West London Commercial branch
P.O.Box 13555
Acorn House
36-38 Park Royal Road
London
BX3 2BB

Trustees' Report for the year ended 31 March 2023

The trustees present their report along with the Audited Financial Statements of Hendon Mosque & Islamic Centre ('the charity') for the year ended 31st March 2023. 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 for Smaller Entities (effective January 2015).

Trustees

the trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The Board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Constitution, objects and policies

Hendon Mosque & Islamic Centre is a registered charity no. 289834 governed by its trust deed dated 29th January 1984 and amended on 21st October 2001. The main aims and objections of the charity are:

- arrange prayer gatherings;
- provide facilities for the teaching of Holy Quran and religious education for Muslim children and adults;
- arrange lectures, meetings and seminars to the furtherance of religious and Islamic education;
- co-operate and co-ordinate with other Islamic organisations who have similar aims and objections;
- provide funeral services for the Muslim community.

Organisation

The executive trustee council and custodian trustee members who have served during the year and since the year end are set out on page 1. The executive trustee council members are appointed at the Annual General Meeting for a term of three years after which they may put themselves up for re-appointment. The custodian trustees are appointed for a term of six years. The executive council meet on a monthly basis whilst custodian trustees meet quarterly.

Financial review and investment Policy

The results are shown on page 4 of the accounts. In the current year the pro-active fund raising has resulted in a significant increase in funds raised. The Trustees are pleased to report that fund raising in the year went well but are aware that this will be a long haul to continue over the coming years in order that they can meet the substantial bank loans.

Risk management

The executive council have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the these risks.

Auditors

Lewis Associates have been proposed to be re-appointed as auditors for the ensuing year.

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;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

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 trustees on 22 October 2023 and signed on its behalf by :


 Trustee and General Secretary
 M. Rehman

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HENDON MOSQUE & ISLAMIC CENTRE

I have audited the financial statements of Hendon Mosque & Islamic Centre for the year ended 31 March 2023 on pages 4 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. and regulations made under Section 154 of that Act. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my audit report, or for this report, or for the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As described on page 2 the charity's trustees are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

I have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's ethical Standards for Auditors.

Basis of opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practice Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion the financial statements :

- * give a true and fair view of the state of the charity's affairs as at 31st March 2022 and of its incoming resources and applicable of resources for the year then ended;
- * have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice. applicable to Smaller Entities ; and
- * have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which I am required to report by exception

I have nothing to report in respect of the following matters where the Charities Act 2011 require us to report to you if, in my opinion:

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



.....
Akbar Chouglay (Statutory Auditor)
for and on behalf of Lewis Associates, Statutory Auditor

22 October 2023

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

HENDON MOSQUE & ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	335,942	111,409	447,351	250,315
Incoming resources from charitable activities:	3	622,560		622,560	710,544
Investment income	4	<u>169,337</u>	<u>—</u>	<u>169,337</u>	<u>129,883</u>
Total Incoming Resources		<u>1,127,839</u>	<u>111,409</u>	<u>1,239,248</u>	<u>1,090,742</u>
Resources expended					
Costs of charitable activities	5	800,886		800,886	786,728
Governance costs	6	6,336		6,336	5,063
Donations	7		126,234	126,234	124,526
Total Resources Expended		<u>807,222</u>	<u>126,234</u>	<u>933,456</u>	<u>916,317</u>
Net Incoming Resources For The Year		320,617	(14,825)	305,792	174,425
Net Movement In Funds					
Transfers		(22,608)	22,608		
Funds balance brought as at 1st April 2022		3,696,605	4,936	3,701,541	3,527,116
Funds Balances carried Forward at 31 March 2023		<u>3,994,614</u>	<u>12,719</u>	<u>4,007,333</u>	<u>3,701,541</u>

The Statement of Financial Activities include all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities


The notes on pages 7 to 10 form an integral part of the financial statements


HENDON MOSQUE & ISLAMIC CENTRE

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023**

Fixed Assets	Note	2023	2022
		£	£
Tangible Assets	9	2,957,513	2,994,911
Current Assets			
Other debtors	10	6,365	9,763
Cash at bank and in hand	11	<u>1,092,683</u>	<u>784,749</u>
		<u>1,099,048</u>	<u>794,512</u>
		4,056,561	3,789,423
Creditors: Amounts falling due less than one year	12	<u>(49,228)</u>	<u>(87,882)</u>
Net Assets		<u>4,007,333</u>	<u>3,701,541</u>
Funds of the Charity		2023	2022
		£	£
Unrestricted Funds:			
General Purposes fund	13	3,994,614	3,696,605
Restricted Funds:			
Zakat & Sadqa fund	13	<u>12,719</u>	<u>4,936</u>
		<u>4,007,333</u>	<u>3,701,541</u>

Approved by the Board of Trustees on 22 October 2023
and signed on its behalf by

 Trustee and President
M. Rehman

 Trustee and Treasurer
A.M. Mehdi

The notes on pages 7 to 10 form an integral part of the financial statements.

**HENDON MOSQUE & ISLAMIC CENTRE
STATEMENT OF CASH FLOWS
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	15	138,597	126,132
Investing activities			
Investment income received		169,337	129,883
Net cash used in investing activities		307,934	256,105
Financing activities			
Repayment of Loans		-	<u>(20,000)</u>
Net (decrease) / increase in cash and cash equivalents		307,934	236,105
Cash and cash equivalents at beginning of year		<u>784,749</u>	<u>548,644</u>
Cash and cash equivalents at end of year	11	<u>1,092,683</u>	<u>784,749</u>

The notes on pages 7 to 10 form an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

1.1 Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, 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 2015)', 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.

1.2 Going Concern

There are no material uncertainties about the Charity's ability to continue.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice and Reporting (effective March 2005) issued by the Charity Commission.

1.3 Income

All income is recognised in the Standard 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.

1.4 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 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 the use of the resources. Expenditure include VAT where applicable as the company cannot reclaim it.

1.5 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land	Nil
Freehold buildings & improvements	50 years straight line on cost
Furniture, fixtures and equipment	10% straight line basis on cost
Motor vehicle	10% straight line basis on cost

1.6 Taxation

The charity is exempt from tax on its charitable activities.

1.7 Pension costs

The charity operates a defined contribution pension scheme.

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
2. Voluntary Income				
Donations				
Donations - Friday Collections and subscriptions	335,942		335,942	78,167
Donations - Zakat & Sadqa funds		69,548	69,548	31,402
Donations - Public appeals		41,861	41,861	6,770
	<u>335,942</u>	<u>111,409</u>	<u>447,351</u>	<u>116,339</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023 - continued

	Total 2023 £	Total 2022 £
3. Incoming resources from charitable activities		
Islamic Funeral Services	397,666	501,626
Madrasa Fees	219,114	191,423
Sale of UHF radio relay receivers and fans	1,983	2,190
Sale of Islamic calendars	940	2,289
Sale of educational books and misc fees	2,857	2,075
HMRC - Furlough Grants	-	748
LB Grants	-	10,193
	<u>622,560</u>	<u>710,544</u>
	Total 2023 £	Total 2022 £
4. Investment income		
Income for investment properties	<u>169,337</u>	<u>129,883</u>
	Total 2023 £	Total 2022 £
5. Costs of charitable activities		
Islamic funeral costs	380,517	396,033
Islamic Calendars	1,550	1,650
UHF radio relay receivers and fans	3,440	3,685
Salaries including NIC	275,112	257,470
Pension costs	1,706	1,895
Council tax and rent	1,656	7,274
Light, heat and water	18,106	6,228
Printing, postage and stationery	1,767	3,372
I.T and software costs	2,490	1,327
Educational books etc	2,886	1,768
Telephone and internet	3,333	7,356
Insurance	10,949	13,416
Repairs and renewals	47,853	42,009
Iftari expenses	1,418	244
Subscriptions and affiliation fees	50	50
Cleaning and miscellaneous expenses	10,555	5,453
Depreciation	<u>37,498</u>	<u>37,498</u>
	<u>800,886</u>	<u>786,728</u>
	Total 2023 £	Total 2022 £
6. Governance Costs		
Legal and professional	2,492	2,045
Bank charges	<u>3,844</u>	<u>3,018</u>
	<u>6,336</u>	<u>5,063</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023 - continued

	Total 2023 £	Total 2022 £
7. Donations		
Donations - Zakat and Sadqa	57,989	61,476
Donations - Public appeal	68,245	63,050
	<u>126,234</u>	<u>124,526</u>

8. Staff costs

No remuneration was paid to trustees in the year, nor were any trustees' expenses claimed.
The staff costs were:

	2023 £	2022 £
Wages and salaries	275,112	257,470
Pension costs	<u>1,706</u>	<u>1,895</u>

The average weekly number of staff employed calculated as full-time equivalents during the year was as follows:

	2023	2022
Administrative & education	<u>18</u>	<u>18</u>

No employee received remuneration of more than £60,000.

9. Schedule of Tangible Assets

Cost	Freehold Land & Building £	Furniture & Equipment £	Motor Vehicle £	Total £
Balance brought forward	3,451,782	196,695	61,106	3,709,583
Additions during the year	-	-	-	-
	<u>3,451,782</u>	<u>196,695</u>	<u>61,106</u>	<u>3,709,583</u>
Depreciation:				
Balance brought forward	480,711	196,694	37,267	714,672
Charge for the year	<u>34,518</u>	-	<u>2,980</u>	<u>37,498</u>
	<u>515,229</u>	<u>196,694</u>	<u>40,247</u>	<u>752,170</u>
Net Book Value				
As At 31 March 2023	<u>2,936,553</u>	<u>1</u>	<u>20,959</u>	<u>2,957,513</u>
As At 31 March 2022	<u>2,971,071</u>	<u>1</u>	<u>23,839</u>	<u>2,994,911</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023 - continued

	2023	2022
	£	£
10. Debtors		
Other debtors	<u>6,365</u>	<u>9,763</u>
11. Cash and cash equivalents		
Cash at bank and in hand	<u>1,092,683</u>	<u>784,749</u>
12. Creditors: Amounts falling less than one year		
Accruals	<u>49,228</u>	<u>87,882</u>

13

	At 31 March 2022	Income	Expenditure	Transfer	At 31 March 2023
	£	£	£		£
General reserve					
General Purposes Fund	<u>3,696,605</u>	<u>1,127,839</u>	<u>807,222</u>	<u>(22,608)</u>	<u>3,994,614</u>
Restricted funds					
Designated funds:					
Zakat & Sadqa account	<u>4,936</u>	<u>111,409</u>	<u>126,234</u>	<u>22,608</u>	<u>12,719</u>
Total restricted funds	<u>3,701,541</u>	<u>1,239,248</u>	<u>933,456</u>		<u>4,007,333</u>
				=	

The General purposes fund represents the free funds of the charity which are not designated for particular purposes.

Restricted Funds :

The Zakat and Sadqa fund are funds under which specific monies are received by the members and the local community which is applied strictly according to Islamic law and distributed amongst the specific Muslim charities through the world.

14. Related Party Disclosures

There were no related party transactions for the year.

	2023	2022
	£	£
15. Cash generated from operations		
Surplus for the year	305,792	174,425
Adjustments for:		
Investment income recognised in statement of financial activities	(169,337)	(129,883)
Depreciation and impairment of tangible fixed assets	37,498	37,498
Movements in working capital:		
(Increase) in debtors	3,398	(1,278)
Increase/ (decrease) in creditors	<u>(38,754)</u>	<u>45,370</u>
Cash generated from operations	<u>138,597</u>	<u>126,132</u>

HENDON MOSQUE & ISLAMIC CENTRE

England & Wales - Charity number 289834

Accounts

**HENDON MOSQUE & ISLAMIC CENTRE
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

REGISTERED CHARITY NO. 289834

HENDON MOSQUE & ISLAMIC CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

OFFICIALS AND ADVISORS

Executive Trustee Council:

M. Rehman	(President)
A.N. Kadri	(Vice President)
A.M. Mehdi	(Treasurer)
A. Rehman	(General Secretary)
S.S.A.Alhaddad	(Assistant Secretary)
J Nazir	(Assistance Treasurer)
S.M. Kadri	(Deceased)

Custodian Trustees:

S.M Al Hadad	
A.Faki	
M.H Dhakam	
A.I. Herwitker	
J. Zeb	
S.M. Kadri	(Deceased)

Charity Registration No:

289834

Principal Address:

Brent View Road
West Hendon
London
NW9 7EL

Auditors

Lewis Associates
Chartered Certified Accountants
75 Coniston Gardens
London
NW9 0BA

Solicitors

Johns & Saggar
16 High Holborn
London
WC1V 6BX

Main Bank:

Barclays Bank Plc
West London Commercial branch
P.O.Box 13555
Acorn House
36-38 Park Royal Road
London
BX3 2BB

Trustees' Report for the year ended 31 March 2022

The trustees present their report along with the Audited Financial Statements of Hendon Mosque & Islamic Centre ('the charity') for the year ended 31st March 2021. 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 for Smaller Entities (effective January 2015).

Trustees

the trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The Board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Constitution, objects and policies

Hendon Mosque & Islamic Centre is a registered charity no. 289834 governed by its trust deed dated 29th January 1984 and amended on 21st October 2001. The main aims and objections of the charity are:

- . arrange prayer gatherings;
- . provide facilities for the teaching of Holy Quran and religious education for Muslim children and adults;
- . arrange lectures, meetings and seminars to the furtherance of religious and Islamic education;
- . co-operate and co-ordinate with other Islamic organisations who have similar aims and objections;
- . provide funeral services for the Muslim community.

Organisation

The executive trustee council and custodian trustee members who have served during the year and since the year end are set out on page 1. The executive trustee council members are appointed at the Annual General Meeting for a term of three years after which they may put themselves up for re-appointment. The custodian trustees are appointed for a term of six years. The executive council meet on a monthly basis whilst custodian trustees meet quarterly.

Financial review and investment Policy

The results are shown on page 4 of the accounts. In the current year the pro-active fund raising has resulted in a significant increase in funds raised.

The Trustees are pleased to report that fund raising in the year went well but are aware that this will be a long haul to continue over the coming years in order that they can meet the substantial bank loans.

Risk management

The executive council have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the these risks.

Auditors

Lewis Associates have been proposed to be re-appointed as auditors for the ensuing year.

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;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

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 trustees on 25 September 2022 and signed on its behalf by :


.....
M. Rehman

Trustee and General Secretary

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES
OF HENDON MOSQUE & ISLAMIC CENTRE**

I have audited the financial statements of Hendon Mosque & Islamic Centre for the year ended 31 March 2022 on pages 4 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011. and regulations made under Section 154 of that Act. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my audit report, or for this report, or for the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As described on page 2 the charity's trustees are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

I have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's ethical Standards for Auditors.

Basis of opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practice Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

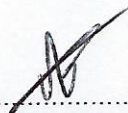
In my opinion the financial statements :

- * give a true and fair view of the state of the charity's affairs as at 31st March 2022 and of its incoming resources and applicable of resources for the year then ended;
- * have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice. applicable to Smaller Entities ; and
- * have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which I am required to report by exception

I have nothing to report in respect of the following matters where the Charities Act 2011 require us to report to you if, in my opinion:

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


.....
Akbar Chouglay (Statutory Auditor)
for and on behalf of Lewis Associates, Statutory Auditor

25 September 2022

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

HENDON MOSQUE & ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	128,666	121,649	250,315	116,339
Incoming resources from charitable activities:	3	710,544		710,544	918,612
Investment income	4	<u>129,883</u>		<u>129,883</u>	<u>83,562</u>
Total Incoming Resources		<u>969,093</u>	<u>121,649</u>	<u>1,090,742</u>	<u>1,118,513</u>
Resources expended					
Costs of charitable activities	5	786,728		786,728	916,215
Governance costs	6	5,063		5,063	4,767
Donations	7		124,526	124,526	45,700
Total Resources Expended		<u>791,791</u>	<u>124,526</u>	<u>916,317</u>	<u>966,682</u>
Net Incoming Resources For The Year		177,302	(2,877)	174,425	151,831
Net Movement In Funds					
Transfers		14,236	(14,236)		
Funds balance brought as at 1st April 2021		3,505,067	22,049	3,527,116	3,527,116
Funds Balances carried Forward at 31 March 2022		<u>3,696,605</u>	<u>4,936</u>	<u>3,701,541</u>	<u>3,527,116</u>

The Statement of Financial Activities include all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities


The notes on pages 7 to 10 form an integral part of the financial statements

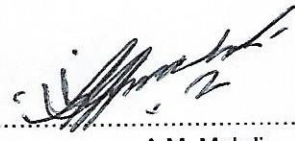
HENDON MOSQUE & ISLAMIC CENTRE

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	9	2,994,911	3,032,409
Current Assets			
Other debtors	10	9,763	8,575
Cash at bank and in hand	11	<u>784,749</u>	<u>548,644</u>
		<u>794,512</u>	<u>557,219</u>
		3,789,423	3,589,628
Creditors: Amounts falling due after more than one year	12	<u>(87,882)</u>	<u>(62,512)</u>
Net Assets		<u>3,701,541</u>	<u>3,527,116</u>
Funds of the Charity		2022 £	2021 £
Unrestricted Funds:			
General Purposes fund	13	3,696,605	3,505,067
Restricted Funds:			
Zakat & Sadqa fund	13	<u>4,936</u>	<u>22,049</u>
		<u>3,701,541</u>	<u>3,527,116</u>

Approved by the Board of Trustees on 25 September 2022
and signed on its behalf by

 Trustee and President
M. Rehman

 Trustee and Treasurer
A.M. Mehdi

The notes on pages 7 to 10 form an integral part of the financial statements.

**HENDON MOSQUE & ISLAMIC CENTRE
STATEMENT OF CASH FLOWS
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Cash flows from operating activities			
Net income		174,425	151,831
Adjustments for:			
Depreciation of tangible fixed assets		37,498	41,175
Dividends, interest and rents from investments		(129,883)	(60,308)
Changes in:			
Capital expenditure		-	29,798
Trade and other debtors		1,188	(41,425)
Trade and other creditors		<u>22,994</u>	<u>42,512</u>
Net cash (used in) from operating activities		<u>106,222</u>	<u>163,583</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		129,883	83,562
Net cash (used in) investing activities		<u>129,883</u>	<u>83,562</u>
Net (decrease)/increase in cash and cash equivalents		236,105	247,145
Cash and cash equivalents at beginning of year		<u>548,644</u>	<u>301,499</u>
Cash and cash equivalents at end of year	11	<u>784,749</u>	<u>548,644</u>

The notes on pages 7 to 10 form an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

1.1 Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, 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 2015)', 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.

1.2 Going Concern

There are no material uncertainties about the Charity's ability to continue.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice and Reporting (effective March 2005) issued by the Charity Commission.

1.3 Income

All income is recognised in the Standard 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.

1.4 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 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 the use of the resources. Expenditure include VAT where applicable as the company cannot reclaim it.

1.5 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land	Nil
Freehold buildings & improvements	50 years straight line on cost
Furniture, fixtures and equipment	10% straight line basis on cost
Motor vehicle	10% straight line basis on cost

1.6 Taxation

The charity is exempt from tax on its charitable activities.

1.7 Pension costs

The charity operates a defined contribution pension scheme.

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
2. Voluntary Income				
Donations				
Donations - Friday Collections and subscriptions	128,666		128,666	78,167
Donations - Zakat & Sadqa funds		62,944	62,944	31,402
Donations - Public appeals		58,705	58,705	6,770
	<u>128,666</u>	<u>121,649</u>	<u>250,315</u>	<u>116,339</u>

HENDON MOSQUE & ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022 - continued

	Total 2022 £	Total 2021 £
3. Incoming resources from charitable activities		
Islamic Funeral Services	501,626	648,135
Madrasa Fees	191,423	134,982
Sale of UHF radio relay receivers and fans	2,190	3,350
Sale of Islamic calendars	2,289	2,095
Sale of educational books and misc fees	2,075	1,985
HMRC - Furlough Grants	748	93,065
LB Grants	<u>10,193</u>	<u>35,000</u>
	<u>710,544</u>	<u>918,612</u>
	Total 2022 £	Total 2021 £
4. Investment income		
Income for investment properties	<u>129,883</u>	<u>83,562</u>
	Total 2022 £	Total 2021 £
5. Costs of charitable activities		
Islamic funeral costs	396,033	545,494
Islamic Calendars	1,650	1,355
UHF radio relay receivers and fans	3,685	1,486
Salaries including NIC	257,470	250,701
Pension costs	1,895	1,722
Council tax and rent	7,274	-
Light, heat and water	6,228	14,987
Printing, postage and stationery	3,372	1,639
I.T and software costs	1,327	-
Educational books etc	1,768	266
Telephone and internet	7,356	4,715
Insurance	13,416	10,300
Repairs and renewals	42,009	37,032
Iftari expenses	244	-
Subscriptions and affiliation fees	50	50
Cleaning and miscellaneous expenses	5,453	5,293
Depreciation	<u>37,498</u>	<u>41,175</u>
	<u>786,728</u>	<u>916,215</u>
	Total 2022 £	Total 2021 £
6. Governance Costs		
Legal and professional	2,045	1,862
Bank charges	<u>3,018</u>	<u>2,905</u>
	<u>5,063</u>	<u>4,767</u>

HENDON MOSQUE & ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022 - continued

	Total 2022 £	Total 2021 £
7. Donations		
Donations - Zakat and Sadqa	61,476	35,700
Donations - Public appeal	63,050	10,000
	<u>124,526</u>	<u>45,700</u>

8. Staff costs

No remuneration was paid to trustees in the year, nor were any trustees' expenses claimed.
The staff costs were:

	2022 £	2021 £
Wages and salaries	257,470	250,701
Pension costs	<u>1,895</u>	<u>1,722</u>

The average weekly number of staff employed calculated as full-time equivalents during the year was as follows:

	2022	2021
Administrative & education	<u>18</u>	<u>15</u>

No employee received remuneration of more than £60,000.

9. Schedule of Tangible Assets

Cost	Freehold Land & Building £	Furniture & Equipment £	Motor Vehicle £	Total £
Balance brought forward	3,451,782	196,695	61,106	3,709,583
Additions during the year	-	-	-	-
	<u>3,451,782</u>	<u>196,695</u>	<u>61,106</u>	<u>3,709,583</u>
Depreciation:				
Balance brought forward	446,193	196,694	34,287	677,174
Charge for the year	<u>34,518</u>	-	<u>2,980</u>	<u>37,498</u>
	<u>480,711</u>	<u>196,694</u>	<u>37,267</u>	<u>714,672</u>
Net Book Value				
As At 31 March 2022	<u>2,971,071</u>	<u>1</u>	<u>23,839</u>	<u>2,994,911</u>
As At 31 March 2021	<u>3,005,589</u>	<u>1</u>	<u>26,819</u>	<u>3,032,409</u>

HENDON MOSQUE & ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022 - continued

	2022	2021
	£	£
10. Debtors		
Other debtors	<u>9,763</u>	<u>8,575</u>
11. Cash and cash equivalents	2022	2021
	£	£
Cash at bank and in hand	<u>784,749</u>	<u>548,644</u>
12. Creditors: Amounts falling after more than one year	2022	2021
	£	£
Quarza Hasana Loans	-	20,000
Accruals	<u>87,882</u>	<u>42,512</u>
	<u>87,882</u>	<u>62,512</u>

13

General reserve	At 31 March 2021 £	Income £	Expenditure £	Transfer	At 31 March 2022 £
General Purposes Fund	<u>3,505,067</u>	<u>1,014,865</u>	<u>791,791</u>	<u>14,236</u>	<u>3,742,377</u>
Restricted funds					
Designated funds:					
Zakat & Sadqa account	<u>22,049</u>	<u>121,649</u>	<u>124,526</u>	<u>(14,236)</u>	<u>4,936</u>
Total restricted funds	<u>3,527,116</u>	<u>1,136,514</u>	<u>916,317</u>	=	<u>3,747,313</u>

The General purposes fund represents the free funds of the charity which are not designated for particular purposes.

Restricted Funds :

The Zakat and Sadqa fund are funds under which specific monies are received by the members and the local community which is applied strictly according to Islamic law and distributed amongst the specific Muslim charities thorough the world.

14. Related Party Disclosures

There were no related party transactions for the year.

HENDON MOSQUE & ISLAMIC CENTRE

England & Wales - Charity number 289834

Accounts

**HENDON MOSQUE & ISLAMIC CENTRE
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

REGISTERED CHARITY NO. 289834

HENDON MOSQUE & ISLAMIC CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

OFFICIALS AND ADVISORS

Executive Trustee Council:

M. Rehman	(President)
A.N. Kadri	(Vice President)
A.M. Mehdi	(Treasurer)
A. Rehman	(General Secretary)
S.S.A.Alhaddad	(Assistant Secretary)
J Nazir	(Assistance Treasurer)
S.M. Kadri	(Deceased)

Custodian Trustees:

S.M Al Hadad	
A.Faki	
M.H Dhakam	
A.I. Herwitker	
J. Zeb	
S.M. Kadri	(Deceased)

Charity Registration No:

289834

Principal Address:

Brent View Road
West Hendon
London
NW9 7EL

Auditors

Lewis Associates
Chartered Certified Accountants
75 Coniston Gardens
London
NW9 0BA

Solicitors

Johns & Saggar
16 High Holborn
London
WC1V 6BX

Main Bank:

Barclays Bank Plc
West London Commercial branch
P.O.Box 13555
Acorn House
36-38 Park Royal Road
London
BX3 2BB

Trustees' Report for the year ended 31 March 2021

The trustees present their report along with the Audited Financial Statements of Hendon Mosque & Islamic Centre ('the charity') for the year ended 31st March 2021. 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 for Smaller Entities (effective January 2015).

Trustees

the trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The Board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Constitution, objects and policies

Hendon Mosque & Islamic Centre is a registered charity no. 289834 governed by its trust deed dated 29th January 1984 and amended on 21st October 2001. The main aims and objections of the charity are:

- . arrange prayer gatherings;
- . provide facilities for the teaching of Holy Quran and religious education for Muslim children and adults;
- . arrange lectures, meetings and seminars to the furtherance of religious and Islamic education;
- . co-operate and co-ordinate with other Islamic organisations who have similar aims and objections;
- . provide funeral services for the Muslim community.

Organisation

The executive trustee council and custodian trustee members who have served during the year and since the year end are set out on page 1. The executive trustee council members are appointed at the Annual General Meeting for a term of three years after which they may put themselves up for re-appointment. The custodian trustees are appointed for a term of six years. The executive council meet on a monthly basis whilst custodian trustees meet quarterly.

Financial review and investment Policy

The results are shown on page 4 of the accounts. In the current year the pro-active fund raising has resulted in a significant increase in funds raised.

The Trustees are pleased to report that fund raising in the year went well but are aware that this will be a long haul to continue over the coming years in order that they can meet the substantial bank loans.

Risk management

The executive council have examined the major strategic business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the these risks.

Auditors

Lewis Associates have been re-appointed as auditors for the ensuing year.

Statement of Trustees' responsibilities

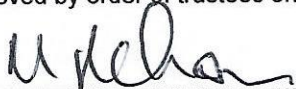
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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;
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

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 trustees on 24 October 2021 and signed on its behalf by :


.....
M. Rehman

Trustee and General Secretary

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES
OF HENDON MOSQUE & ISLAMIC CENTRE**

I have audited the financial statements of Hendon Mosque & Islamic Centre for the year ended 31 March 2021 on pages 4 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011, and regulations made under Section 154 of that Act. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for my audit report, or for this report, or for the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As described on page 2 the charity's trustees are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

I have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's ethical Standards for Auditors.

Basis of opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practice Board. An audit includes examination on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion


In my opinion the financial statements :

- * give a true and fair view of the state of the charity's affairs as at 31st March 2020 and of its incoming resources and applicable of resources for the year then ended;
- * have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, applicable to Smaller Entities ; and
- * have been prepared in accordance with the requirements of the Charities Act 2011.

Matters on which I am required to report by exception

I have nothing to report in respect of the following matters where the Charities Act 2011 require us to report to you if, in my opinion:

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


.....
Akbar Ghouglay (Statutory Auditor)
for and on behalf of Lewis Associates, Statutory Auditor

24 October 2021

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

HENDON MOSQUE & ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	78,167	38,172	116,339	234,631
Incoming resources from charitable activities:	3	918,612		918,612	704,796
Investment income	4	<u>83,562</u>		<u>83,562</u>	<u>139,082</u>
Total Incoming Resources		<u>1,080,341</u>	<u>38,172</u>	<u>1,118,513</u>	<u>1,078,509</u>
Resources expended					
Costs of charitable activities					
Costs of charitable activities	5	916,215		916,215	834,052
Governance costs	6	4,767		4,767	9,519
Donations	7		45,700	45,700	74,349
Total Resources Expended		<u>920,982</u>	<u>45,700</u>	<u>966,682</u>	<u>917,920</u>
Net Incoming Resources For The Year		159,359	(7,528)	151,831	160,589
Net Movement In Funds					
Transfers					
		(5,329)	5,329		
Funds balance brought as at 1st April 2020		3,351,037	24,248	3,375,285	3,214,696
Funds Balances carried Forward at 31 March 2021		<u>3,505,067</u>	<u>22,049</u>	<u>3,527,116</u>	<u>3,375,285</u>

The Statement of Financial Activities include all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities


The notes on pages 7 to 10 form an integral part of the financial statements


HENDON MOSQUE & ISLAMIC CENTRE

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021

Fixed Assets	Note	2021 £	2020 £
Tangible Assets	9	3,032,409	3,043,786
Current Assets			
Other debtors	10	8,575	50,000
Cash at bank and in hand	11	<u>548,644</u>	<u>301,499</u>
		<u>557,219</u>	<u>351,499</u>
		3,589,628	3,395,285
Creditors: Amounts falling due after more than one year	12	<u>(62,512)</u>	<u>(20,000)</u>
Net Assets		<u>3,527,116</u>	<u>3,375,285</u>
Funds of the Charity		2021 £	2020 £
Unrestricted Funds:			
General Purposes fund	13	3,505,067	3,351,037
Restricted Funds:			
Zakat & Sadqa fund	13	<u>22,049</u>	<u>24,248</u>
		<u>3,527,116</u>	<u>3,375,285</u>

Approved by the Board of Trustees on 24 October 2021
and signed on its behalf by

 Trustee and President
M. Rehman

 Trustee and Treasurer
A.M. Mehdi

The notes on pages 7 to 10 form an integral part of the financial statements.

**HENDON MOSQUE & ISLAMIC CENTRE
STATEMENT OF CASH FLOWS
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Cash flows from operating activities			
Net income		143,256	160,589
Adjustments for:			
Depreciation of tangible fixed assets		41,175	39,110
Dividends, interest and rents from investments		(83,562)	(139,082)
Changes in:			
Capital expenditure		29,798	-
Trade and other debtors		(41,425)	50,000
Trade and other creditors		<u>74,341</u>	<u>(20,000)</u>
Net cash (used in) from operating activities		<u>163,583</u>	<u>90,617</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		83,562	139,082
Net cash (used in) investing activities		<u>83,562</u>	<u>139,082</u>
Net (decrease)/increase in cash and cash equivalents		247,145	129,699
Cash and cash equivalents at beginning of year		<u>301,499</u>	<u>171,800</u>
Cash and cash equivalents at end of year	11	<u>548,644</u>	<u>301,499</u>

The notes on pages 7 to 10 form an integral part of the financial statements.

1. Accounting Policies

1.1 Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, 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 2015)', 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.

1.2 Going Concern

There are no material uncertainties about the Charity's ability to continue.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice and Reporting (effective March 2005) issued by the Charity Commission.

1.3 Income

All income is recognised in the Standard 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.

1.4 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 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 the use of the resources. Expenditure include VAT where applicable as the company cannot reclaim it.

1.5 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land	Nil
Freehold buildings & improvements	50 years straight line on cost
Furniture, fixtures and equipment	10% straight line basis on cost
Motor vehicle	10% straight line basis on cost

1.6 Taxation

The charity is exempt from tax on its charitable activities.

1.7 Pension costs

The charity operates a defined contribution pension scheme.

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
2. Voluntary Income				
Donations				
Donations - Friday Collections and subscriptions	78,167		78,167	165,883
Donations - Zakat & Sadqa funds		31,402	31,402	45,931
Donations - Public appeals		<u>6,770</u>	<u>6,770</u>	<u>22,817</u>
	<u>78,167</u>	<u>38,172</u>	<u>116,339</u>	<u>234,631</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021 - continued

	Total 2021 £	Total 2020 £
3. Incoming resources from charitable activities		
Islamic Funeral Services	648,135	543,556
Madrasa Fees	134,982	149,356
Sale of UHF radio relay receivers and fans	3,350	5,245
Sale of Islamic calendars	2,095	2,836
Sale of educational books and misc fees	1,985	3,803
HMRC - Furlough Grants	93,065	-
LB Grants	35,000	-
	<u>918,612</u>	<u>704,796</u>
	Total 2021 £	Total 2020 £
4. Investment income		
Income for investment properties	<u>83,562</u>	<u>139,082</u>
	Total 2021 £	Total 2020 £
5. Costs of charitable activities		
Islamic funeral costs	545,494	439,612
Islamic Calendars	1,355	1,200
UHF radio relay receivers and fans	1,486	4,864
Salaries including NIC	248,416	222,225
Pension costs	4,007	3,351
Council tax and rent	-	6,406
Light, heat and water	14,987	15,920
Printing, postage and stationery	1,639	3,603
Educational books etc	266	1,419
Telephone and internet	4,715	4,451
Insurance	10,300	9,364
Repairs and renewals	37,032	69,161
Iftari expenses	-	188
Subscriptions and affiliation fees	50	50
Cleaning and miscellaneous expenses	5,293	13,128
Depreciation	<u>41,175</u>	<u>39,110</u>
	<u>916,215</u>	<u>834,052</u>
	Total 2021 £	Total 2020 £
6. Governance Costs		
Legal and professional	1,862	4,305
Bank charges	2,905	4,498
Bank Loan interest	-	716
	<u>4,767</u>	<u>9,519</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021 - continued

	Total 2021 £	Total 2020 £
7. Donations		
Donations - Zakat and Sadqa	35,700	44,117
Donations - Public appeal	10,000	30,232
	<u>45,700</u>	<u>74,349</u>

8. Staff costs

No remuneration was paid to trustees in the year, nor were any trustees' expenses claimed.
The staff costs were:

	2021 £	2020 £
Wages and salaries	248,416	222,225
Pension costs	<u>4,007</u>	<u>3,351</u>

The average weekly number of staff employed calculated as full-time equivalents during the year was as follows:

	2020	2020
Administrative & education	<u>15</u>	<u>15</u>

No employee received remuneration of more than £60,000.

9. Schedule of Tangible Assets

Cost	Freehold Land & Building £	Furniture & Equipment £	Motor Vehicle £	Total £
Balance brought forward	3,451,782	196,695	31,308	3,679,785
Additions during the year	-	-	<u>29,798</u>	<u>29,798</u>
	<u>3,451,782</u>	<u>196,695</u>	<u>61,106</u>	<u>3,709,583</u>
Depreciation:				
Balance brought forward	411,675	196,694	27,630	635,999
Charge for the year	<u>34,518</u>	<u>-</u>	<u>6,657</u>	<u>41,175</u>
	<u>446,193</u>	<u>196,694</u>	<u>34,287</u>	<u>677,174</u>
Net Book Value				
As At 31 March 2021	<u>3,005,589</u>	<u>1</u>	<u>26,819</u>	<u>3,032,409</u>
As At 31 March 2020	<u>3,040,107</u>	<u>1</u>	<u>3,678</u>	<u>3,043,786</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021 - continued

	2021	2020
	£	£
10. Debtors		
Other debtors	<u>8,575</u>	<u>50,000</u>
11. Cash and cash equivalents	2021	2020
	£	£
Cash at bank and in hand	<u>548,644</u>	<u>301,499</u>
12. Creditors: Amounts falling after more than one year		
	2021	2020
	£	£
Quarza Hasana Loans	20,000	20,000
Accruals	<u>42,512</u>	=
	<u>62,512</u>	<u>20,000</u>

13					
	At 31 March				At 31 March
General reserve	2020	Income	Expenditure	Transfer	2021
	£	£	£		£
General Purposes Fund	<u>3,351,037</u>	<u>1,070,341</u>	<u>919,557</u>	<u>(5,329)</u>	<u>3,496,492</u>
Restricted funds					
Designated funds:					
Zakat & Sadqa account	<u>24,248</u>	<u>38,172</u>	<u>45,700</u>	<u>5,329</u>	<u>22,049</u>
Total restricted funds	<u>3,375,285</u>	<u>1,108,513</u>	<u>965,257</u>	=	<u>3,518,541</u>

The General purposes fund represents the free funds of the charity which are not designated for particular purposes.

Restricted Funds :

The Zakat and Sadqa fund are funds under which specific monies are received by the members and the local community which is applied strictly according to Islamic law and distributed amongst the specific Muslim charities thorough the world.

14. Related Party Disclosures

There were no related party transactions for the year.