

**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 & 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

# **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 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 suveryor'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.

Allhamulillah, 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 continues 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 Madrasah 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 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 assesmbly on Islamic Topics

### **4. Additioal 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 accpet 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 relationshio 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 Gazza

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 Gazza. The scale of this crisis continues to the day and we make Duas' and pray for those suffering in Gazza, that Allah almighty protect them.

We raised 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 £
<b>Incoming resources</b>					
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>          </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>
<b>Total Incoming Resources</b>					
<b>Resources expended</b>					
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>
<b>Total Resources Expended</b>					
<b>Net Incoming Resources For The Year</b>					
		551,321	(6,462)	544,859	305,792
<b>Net Movement In Funds</b>					
Transfers		(7,322)	7,322		
Funds balance brought as at 1st April 2023		4,509,843	12,719	4,522,562	4,216,770
<b>Funds Balances carried Forward at 31 March 2024</b>					
		<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**

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

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

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**

**3. Incoming resources from charitable activities**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
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>

**4. Investment income**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
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>

**5. Costs of charitable activities**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
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>

**6. Governance Costs**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
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**

**7. Donations**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations - Zakat and Sadqa	63,000	57,989
Donations - Public appeal	50,600	68,245
	<u>113,600</u>	<u>126,234</u>

**8. Staff costs**

	<b>2024 £</b>	<b>2023 £</b>
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:

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

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

**9. Schedule of Tangible Assets**

<b>Cost</b>	<b>Freehold Land &amp; Building £</b>	<b>Furniture &amp; Equipment £</b>	<b>Motor Vehicle £</b>	<b>Total £</b>
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>-</u>	<u>-</u>	<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>
<b>Depreciation:</b>				
Balance brought forward	-	196,694	37,267	233,961
Disposals during the year			(31,307)	(31,307)
Charge for the year	<u>-</u>	<u>-</u>	<u>5,799</u>	<u>5,799</u>
	<u>-</u>	<u>196,694</u>	<u>11,759</u>	<u>239,760</u>
<b>Net Book Value</b>				
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 STATMENTS

FOR THE YEAR ENDED 31 MARCH 2023 - continued

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

	At 31 March 2023 £	Income £	Expenditure £	Transfer	At 31 March 2024 £
<b>13</b>					
<b>General reserve</b>					
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>
<b>Restricted funds</b>					
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>
<b>Total restricted funds</b>	<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 thorough 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 £
<b>Net Income for the reporting period ( as per Statement of Financial Activites)</b>	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>
<b>Net cash provided by operations</b>	<u>336,067</u>	<u>138,597</u>



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

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Incoming resources</b>		
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
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	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>
<b>Resources expended</b>	<b>£</b>	<b>£</b>
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>
<b>Net Incoming Resources</b>	<u>544,859</u>	<u>340,310</u>