

# CENTRAL MOSQUE OF BRENT CHARITY

England & Wales - Charity number 290494

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [01857716](#)

**Registered** 1984-11-16

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Station Parade  
Willesden Green  
London  
NW2 4PU

**Phone** 02084501987

**Email** [mrriaz@hotmail.com](mailto:mrriaz@hotmail.com)

## Activities

---

**Objects:** TO PROMOTE THE FAITH OF ISLAM AND ISLAMIC CHARITABLE INSTITUTIONS IN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND.

**Activities:** Religious activities. Children between 5 years to 16 years have Arabic and religious teaching classes from Monday to Friday between 5pm to 7pm. Religious scholar, who is the head Imam advises people from the Muslim community seeking under Muslim Sharia Law any enquiry during five times prayers and in the evening - every day.

## Classification

---

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

---

- **Area of benefit:** NATIONAL
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£411,959	£252,441	-	-
2024-03-31	£390,423	£277,570	-	-
2023-03-31	£317,947	£191,981	-	-
2022-03-31	£312,394	£127,088	-	-
2021-03-31	£134,186	£98,337	-	-

## Trustees

Name	Role	Appointed
ABDUL RAUF		
Amjid Ali Riaz		2017-09-12
DIL MOHAMMAD		
MOHAMMAD NAZIR		
NAZAR HUSSAIN		2013-12-31
NAZIR AHMED NAZIR		
TARIQ MAHMOOD DAR		2013-12-31
Zaffar IQBAL		

**CENTRAL MOSQUE OF BRENT CHARITY**

England & Wales - Charity number 290494

---

# Accounts

---

**Company registration number 1857716 (England and Wales)**

**Charity registration number 290494 (England and Wales)**

**CENTRAL MOSQUE OF BRENT CHARITY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# CENTRAL MOSQUE OF BRENT CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr Raja Amjid Riaz (Chairman) Mr Zaffar Iqbal (Secretary) Mr Dil Mohammad Mr Mohammad Nazir Mr Abdul Rauf Mr Tariq Mahmood Dar Mr Nayyar Iqbal Khan Mr Nazir Ahmad Nazir Mr S Zaman  Mr A Hussain	(Appointed 25 December 2024) (Appointed 25 December 2024)
<b>Secretary</b>	Mr Zaffar Iqbal (Secretary)	
<b>Country of incorporation</b>	United Kingdom (England and Wales)	1857716
<b>Charity registration</b>	England and Wales	290494
<b>Principal address</b>	Marley Walk Station Parade Willesden Green London United Kingdom NW2 4PU	
<b>Registered office</b>	Station Parade Lennon Road Willesden Green London NW2 4PU	
<b>Auditor</b>	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW	

---

# CENTRAL MOSQUE OF BRENT CHARITY

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 3
Statement of Trustees responsibilities	4
Independent auditor's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

---

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

---

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and activities**

The principal activity of the charity during the year continued to be that of an established mosque and religious school.

### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### *Activities*

The results for the year are shown in the statement of financial activities including income and expenditure account.

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### **Achievements and performance**

The year 2024/25 was once again a very successful year and we fulfilled many of our aims for the Central Mosque of Brent Charity.

The year included becoming winners at the London Faith and Belief Awards (Dangoor Awards) for the fourth year out of the last five years.

The Central Mosque of Brent Charity has continued with its community projects expanding them further. We now have completed two years running a weekly community café where over 150 individuals are given a free hot meal at three course hot meal as well as continue to expand our surplus food market which currently runs thrice weekly on a Monday Wednesday and Friday supporting over 200 households weekly. We have further expanded our community gym and have also introduced Boxing classes for the community again free of charge.

The Central Mosque of Brent has been committed to providing excellent services to the community for many years but also shown great leadership during then pandemic and now continuing to look after all the local community through the current cost of living and energy crisis. It has engaged in multiple community based projects including the largest Covid-19 vaccination Programme in the UK (delivering over 14 000 doses).

The Health and Medical Education Centre located next to the mosque has continued to have regular Health checks including blood glucose, Blood pressure, pulse, oxygen saturation, BMI as well as weight. Furthermore we alongside CPL are continuing with the National Covid-19 Booster campaign 2025 (spring). This is alongside regular CPR training, a series of lectures and seminars and workshops increasing Cancer awareness through a grant from NWL NHS amongst the local community the rates of which are increasing more that the national average as well as a Measles awareness campaign.

The Central Mosque of Brent is located in the south of the London Borough of Brent which is amongst the lowest 10th percentile in measurable indicators such as educational attainment, poverty, deaths from Covid-19 and employment. It is the second most cultural diverse Borough within the country with over 100 different languages being spoken and recently been a magnet for migrants, asylum seekers and immigrants. We wanted to engage the whole community and being one of the most active mosques in the country showing great leadership and providing services health related, social and community based services. They have shown innovative ways to enhance community engagement and integration.

We have further started regular computer and IT educational classes for adults in association with FESC. Finally we have continued to provide free ladies gym and sewing classes.

The following year will see us look to start work on our Education facility and Library as well as the Roof top garden for which we have obtained planning permission. Further during Ramadan 2026 we aim to erect a new access passenger lift allowing access to all floors for the disabled, elderly and infirm.

#### **Financial review**

Please refer to statement of financial activities.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### *Major risks*

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The company is a registered charity and a company limited by guarantee without having any share capital.

---

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

The Trustees report was approved by the Board of Trustees.

.....  
Mr Zaffar Iqbal (Secretary)  
Trustee

.....  
Dr Raja Amjid Riaz (Chairman)  
BSc FRCS(I) FRCS(Eng) PhD  
Trustee



# **CENTRAL MOSQUE OF BRENT CHARITY**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

---

The Trustees, who are also the directors of Central Mosque of Brent Charity for the purpose of company law, 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).

Company law 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 charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

# CENTRAL MOSQUE OF BRENT CHARITY

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CENTRAL MOSQUE OF BRENT CHARITY

---

#### Opinion

We have audited the financial statements of Central Mosque of Brent Charity (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company'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 Companies Act 2006.

#### 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 twelve months from when the financial statements are authorised for issue.

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

#### Other information

The 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. 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 course of 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 requires us to report to you if, in our opinion:

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

# CENTRAL MOSQUE OF BRENT CHARITY

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CENTRAL MOSQUE OF BRENT CHARITY

---

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, 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 charitable company 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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.



#### **Seema Siddiqui (Senior Statutory Auditor)**

For and on behalf of Reddy Siddiqui LLP, Statutory Auditor

Chartered Accountants

183-189 The Vale

Acton

London

W3 7RW

United Kingdom

Date: 30/11/2026

Reddy Siddiqui LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# CENTRAL MOSQUE OF BRENT CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	248,684	8,489	257,173	183,933	17,894	201,827
Charitable activities	4	113,378	29,000	142,378	72,587	104,850	177,437
Other income	5	12,408	-	12,408	11,159	-	11,159
<b>Total income</b>		<b>374,470</b>	<b>37,489</b>	<b>411,959</b>	<b>267,679</b>	<b>122,744</b>	<b>390,423</b>
<u>Charitable activities</u>							
Charitable activities	6	243,831	8,610	252,441	249,737	27,833	277,570
Total expenditure		243,831	8,610	252,441	249,737	27,833	277,570
<b>Net income and movement in funds</b>		<b>130,639</b>	<b>28,879</b>	<b>159,518</b>	<b>17,942</b>	<b>94,911</b>	<b>112,853</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		4,306,563	162,093	4,468,656	4,288,621	67,182	4,355,803
<b>Fund balances at 31 March 2025</b>		<b>4,437,202</b>	<b>190,972</b>	<b>4,628,174</b>	<b>4,306,563</b>	<b>162,093</b>	<b>4,468,656</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CENTRAL MOSQUE OF BRENT CHARITY

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		3,446,774		3,491,678
Investment property	13		131,563		82,106
			<u>3,578,337</u>		<u>3,573,784</u>
<b>Current assets</b>					
Debtors	14		-		402
Cash at bank and in hand			1,076,148		900,799
			<u>1,076,148</u>		<u>901,201</u>
<b>Creditors: amounts falling due within one year</b>	16				
			<u>24,311</u>		<u>4,329</u>
Net current assets			<u>1,051,837</u>		<u>896,872</u>
<b>Total assets less current liabilities</b>			<u>4,630,174</u>		<u>4,470,656</u>
<b>Creditors: amounts falling due after more than one year</b>					
			<u>(2,000)</u>		<u>(2,000)</u>
<b>Net assets</b>			<u><u>4,628,174</u></u>		<u><u>4,468,656</u></u>
<b>The funds of the charity</b>					
Restricted income funds	18		190,972		162,093
Unrestricted funds			4,437,202		4,306,563
			<u>4,628,174</u>		<u>4,468,656</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30/1/2026

Dr Raja Amjid Riaz (Chairman)  
Chairman

Mr Zafar Iqbal (Secretary)  
Trustee

Company registration number 1857716 (England and Wales)

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

##### Charity information

Central Mosque of Brent Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is Station Parade, Lennon Road, Willesden Green, London, NW2 4PU.

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The entire donation collected is unrestricted. To reflect this the reserve has been transferred to unrestricted reserve.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Liabilities are recognised when resources are expended. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

(Continued)

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

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	60% of the value over 100 years
Fixtures, fittings & equipment	20% Reducing balance method
Computers	20% Reducing balance method
Motor vehicles	20% Reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment property

This represents the expenses associated with a new construction project, specifically a car park, intended for investment purposes.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	248,684	8,489	257,173	183,933	17,894	201,827

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable Income</b>						
Charitable rental income	113,378	-	113,378	72,587	-	72,587
Other income	-	29,000	29,000	-	104,850	104,850
	<u>113,378</u>	<u>29,000</u>	<u>142,378</u>	<u>72,587</u>	<u>104,850</u>	<u>177,437</u>

### 5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	12,408	11,159
	<u>12,408</u>	<u>11,159</u>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Charitable activities

	2025	2024
	£	£
Staff costs	26,746	31,946
Depreciation and impairment	33,243	35,146
Insurance	15,190	42,286
Light & Heat	63,464	24,843
Repairs & Maintenance	40,517	104,049
Telephone & Fax	2,727	2,006
Sundry Expenses	8,099	8,730
Bank Interest & charges	833	2,259
Cleaning	5,394	3,787
Legal & Professional	3,655	1,586
Printing & Stationeries	1,736	1,243
Rent & Rates	2,482	1,955
Mortuary Expenses	686	686
Subcontractor Costs	10,823	8,503
Ramadan Expenses	4,622	1,256
Community Expenses	8,020	5,489
	<u>228,237</u>	<u>275,770</u>
Share of governance costs (see note 7)	24,204	1,800
	<u>252,441</u>	<u>277,570</u>
<b>Analysis by fund</b>		
Unrestricted funds	243,831	249,737
Restricted funds	8,610	27,833
	<u>252,441</u>	<u>277,570</u>
<b>For the year ended 31 March 2024</b>		
Unrestricted funds	249,737	
Restricted funds	27,833	
	<u>277,570</u>	

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Support costs

	Governance costs £	2025 £	2024 £
Accountancy	24,204	24,204	1,800
	<u>24,204</u>	<u>24,204</u>	<u>1,800</u>
Analysed between Charitable activities	<u>24,204</u>	<u>24,204</u>	<u>1,800</u>

Governance costs includes payments to the accountants of £1,250+vat (2024 - £1,250+vat) for accountancy fees.

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	24,204	1,800
Depreciation of owned tangible fixed assets	<u>33,242</u>	<u>35,146</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees	<u>4</u>	<u>4</u>

#### Employment costs

	2025 £	2024 £
Wages and salaries	26,357	30,883
Social security costs	192	803
Other pension costs	197	260
	<u>26,746</u>	<u>31,946</u>

There were no employees whose annual remuneration was £60,000 or more.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

#### 12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	3,693,262	81,295	31,598	13,840	3,819,995
Additions	-	3,060	-	11,867	14,927
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	3,693,262	84,355	31,598	25,707	3,834,922
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>					
At 1 April 2024	274,594	61,737	13,593	4,982	354,906
Depreciation charged in the year	22,160	4,523	3,601	2,958	33,242
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	296,754	66,260	17,194	7,940	388,148
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>					
At 31 March 2025	3,396,508	18,095	14,404	17,767	3,446,774
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	3,418,667	46,148	18,005	8,858	3,491,678
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### 13 Investment property

	<b>2025</b>
	£
<b>Fair value</b>	
At 1 April 2024	108,695
Additions through external acquisition	22,868
	<hr/>
At 31 March 2025	131,563
	<hr/> <hr/>

Investment property comprises of costs of construction of car park.

#### 14 Debtors

	<b>2025</b>	<b>2024</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	-	402
	<hr/> <hr/>	<hr/> <hr/>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

<b>15</b>	<b>Loans and overdrafts</b>		
		<b>2025</b>	<b>2024</b>
		£	£
	Qard-e-Hasna	2,000	2,000
		<u>2,000</u>	<u>2,000</u>
	Payable after one year	2,000	2,000
		<u>2,000</u>	<u>2,000</u>
	Other loans is Qard-e-Hasna (interest free loan)		
<b>16</b>	<b>Creditors: amounts falling due within one year</b>		
		<b>2025</b>	<b>2024</b>
		£	£
	Other creditors	2,135	2,553
	Accruals and deferred income	22,176	1,776
		<u>24,311</u>	<u>4,329</u>
<b>17</b>	<b>Retirement benefit schemes</b>		
		<b>2025</b>	<b>2024</b>
	<b>Defined contribution schemes</b>	£	£
	Charge to profit or loss in respect of defined contribution schemes	197	260
		<u>197</u>	<u>260</u>

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

### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	162,093	37,489	(8,610)	190,972
	<u>162,093</u>	<u>37,489</u>	<u>(8,610)</u>	<u>190,972</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	£	£	£	£
	67,182	122,744	(27,833)	160,093
	<u>67,182</u>	<u>122,744</u>	<u>(27,833)</u>	<u>160,093</u>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	4,306,563	374,470	(243,831)	4,437,202
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	4,288,621	267,679	(249,737)	4,306,563

#### 20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	3,446,774	-	3,446,774
Investment properties	131,563	-	131,563
Current assets/(liabilities)	860,865	190,972	1,051,837
Long term liabilities	(2,000)	-	(2,000)
	<u>4,437,202</u>	<u>190,972</u>	<u>4,628,174</u>
	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets	3,491,678	-	3,491,678
Investment properties	82,106	-	82,106
Current assets/(liabilities)	734,779	162,093	896,872
Long term liabilities	(2,000)	-	(2,000)
	<u>4,306,563</u>	<u>162,093</u>	<u>4,468,656</u>

**CENTRAL MOSQUE OF BRENT CHARITY**

England & Wales - Charity number 290494

---

# Accounts

---

Charity registration number 290494 (England and Wales)

Company registration number 1857716

**CENTRAL MOSQUE OF BRENT CHARITY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# CENTRAL MOSQUE OF BRENT CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr Raja Amjid Riaz (Chairman) Mr Zaffar Iqbal (Secretary) Mr Dil Mohammad Mr Mohammad Nazir Mr Abdul Rauf Mr Nazar Hussain Mr Tariq Mahmood Dar Mr Nayyar Iqbal Khan Mr Nazir Ahmad Nazir
<b>Secretary</b>	Mr Zaffar Iqbal (Secretary)
<b>Charity number (England and Wales)</b>	290494
<b>Company number</b>	1857716
<b>Principal address</b>	Marley Walk Station Parade Willesden Green London United Kingdom NW2 4PU
<b>Registered office</b>	Station Parade Lennon Road Willesden Green London NW2 4PU
<b>Independent examiner</b>	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW

---

# CENTRAL MOSQUE OF BRENT CHARITY

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

---

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT)

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

---

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and activities**

The principal activity of the charity during the year continued to be that of an established mosque and religious school.

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### *Activities*

The results for the year are shown in the statement of financial activities including income and expenditure account.

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### **Achievements and performance**

The year 2023/24 was a highly productive and successful year for the Central Mosque of Brent.

The year included becoming winners of the KAVS in November 2023, Beacon Award, NWL Health and Inequality Awards 2023 and the Foto for Climate Change Awards for our voluntary work for the community in relation to Health and community support for the entire local community.

The Central Mosque of Brent is the largest purpose built Mosque in North West London in addition to all the related activities of a place of worship we run a Surplus Food Market thrice weekly, a weekly community Cafe (which provides a free hot meal, hot drink and a desert to everyone) alongside facilities for having a shower and computer and WIFI facilities. We also provide free gym and sewing classes.

The Central Mosque of Brent has been committed to providing excellent services to the community for many years but also shown great leadership during then pandemic and now continuing to look after all the local community through the current cost of living and energy crisis. It has engaged in multiple community based projects including the largest Covid 19 vaccination Programme in the UK (delivering over 14 000 doses) from a Mosque as well as thrice weekly regular Surplus food Market and most recently the WG Community Cafe.

In May 2023 we opened the Health and Medical Education Centre located next to the mosque and Our Health and Medical Education Centre now regularly provides facilities for regular Health checks including blood glucose, Blood pressure, pulse, oxygen saturation, BMI as well as weight. Furthermore we alongside CPL are continuing with the National Covid 19 Booster campaign (spring). This is alongside regular CPR training, a series of lectures and seminars and workshops increasing Cancer awareness through a grant from NWL NHS amongst the local community the rates of which are increasing more that the national average as well as a Measles awareness campaign.

The Central Mosque of Brent is located in the south of the London Borough of Brent which is amongst the lowest 10th percentile in measurable indicators such as educational attainment, poverty, deaths from Covid 19 and employment. It is the second most cultural diverse Borough within the country with over 100 different languages being spoken and recently been a magnet for migrants, asylum seekers and immigrants.

With the cost of living crisis which has started to make a major impact to our local community with even those who are working struggling to make ends meet.

We wanted to engage the whole community and paired up the London Community Kitchen, Co-op Food stores, Gales Bakeries, local businesses and individual donations and offer free fruit and vegetable market, bread, rice etc to everyone who would like to have some free extra sustenance. The project started on Friday 6th October 2022 and currently runs thrice weekly on Monday and Wednesday mornings and Friday afternoons. We offer this service to everyone and have a no questions policy.

It engages the whole community so our volunteers for the project were from across the whole community from all religious beliefs, and those with none, colour, creed and sexual orientation. Everybody is benefitting from this project and we are currently supporting between 250-300 households each session (14000-15000 households per annum) thereby having a major impact on the local community.

The central mosque of Brent is amongst the most active mosques in the country showing great leadership and providing services health related, social and community based services. They have shown innovative ways to enhance community engagement and integration.

From November 2023 we launched the WG Community Cafe which is run by our volunteers and provides a free hot meal with a hot drink every Friday afternoon. We also provide a hot shower facility and computers and internet facilities as well as a comfortable and warm seating area for members of the whole community to join in and utilise. We further aim to start regular computer and IT educational classes for adults and children.

Finally we have continued to provide free ladies gym and sewing classes which we are looking to expand.

The following year will see us look to start work on our Education facility and Library as well as the Roof top Gardens.

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### Financial review

Please refer to statement of financial activities.

### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### Major risks

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The company is a registered charity and a company limited by guarantee without having any share capital.

The Trustees, who are also the directors for the purpose of company law, who served during the year were:

Dr Raja Amjid Riaz (Chairman)

Mr Zaffar Iqbal (Secretary)

Mr Dil Mohammad

Mr Mohammad Nazir

Mr Abdul Rauf

Mr Nazar Hussain

Mr Tariq Mahmood Dar

Mr Haider Zaman

(Resigned 1 January 2024)

Mr Nayyar Iqbal Khan

Mr Nazir Ahmad Nazir

### Recruitment and appointment of trustees

#### Organisational structure

The charity is single organisation.

#### Relationship with related parties

There are no connected charities.

The Trustees report was approved by the Board of Trustees.

Mr Zaffar Iqbal (Secretary)

**Trustee**

Dr Raja Amjid Riaz (Chairman)

BSc FRCS(I) FRCS(Eng) PhD

Trustee

Mr Nazir Ahmad Nazir

**Trustee**

31 December 2024

# CENTRAL MOSQUE OF BRENT CHARITY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CENTRAL MOSQUE OF BRENT CHARITY

---

I report to the Trustees on my examination of the financial statements of Central Mosque of Brent Charity (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

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

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Reddy Siddiqui LLP**

183-189 The Vale

Acton

London

W3 7RW

United Kingdom

31 December 2024

# CENTRAL MOSQUE OF BRENT CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	183,933	17,894	201,827	221,806	76,004	297,810
Charitable activities	4	72,587	104,850	177,437	16,752	-	16,752
Other income	5	11,159	-	11,159	3,385	-	3,385
<b>Total income</b>		<b>267,679</b>	<b>122,744</b>	<b>390,423</b>	<b>241,943</b>	<b>76,004</b>	<b>317,947</b>
<u>Charitable activities</u>							
Charitable activities	6	249,737	27,833	277,570	176,962	15,019	191,981
Total expenditure		249,737	27,833	277,570	176,962	15,019	191,981
<b>Net income and movement in funds</b>		<b>17,942</b>	<b>94,911</b>	<b>112,853</b>	<b>64,981</b>	<b>60,985</b>	<b>125,966</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		4,288,621	67,182	4,355,803	4,223,640	6,197	4,229,837
<b>Fund balances at 31 March 2024</b>		<b>4,306,563</b>	<b>162,093</b>	<b>4,468,656</b>	<b>4,288,621</b>	<b>67,182</b>	<b>4,355,803</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CENTRAL MOSQUE OF BRENT CHARITY

## BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		3,491,678		3,489,537
Investment property	13		82,106		82,106
			<u>3,573,784</u>		<u>3,571,643</u>
<b>Current assets</b>					
Debtors	14	402		-	
Cash at bank and in hand		900,799		789,662	
		<u>901,201</u>		<u>789,662</u>	
<b>Creditors: amounts falling due within one year</b>	16	4,329		3,502	
		<u>4,329</u>		<u>3,502</u>	
Net current assets			896,872		786,160
<b>Total assets less current liabilities</b>			4,470,656		4,357,803
<b>Creditors: amounts falling due after more than one year</b>			(2,000)		(2,000)
<b>Net assets</b>			<u>4,468,656</u>		<u>4,355,803</u>
<b>The funds of the charity</b>					
Restricted income funds	18		162,093		67,182
Unrestricted funds			4,306,563		4,288,621
			<u>4,468,656</u>		<u>4,355,803</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 December 2024

Dr Raja Amjid Riaz (Chairman)  
**Chairman**

Company registration number 1857716 (England and Wales)

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Central Mosque of Brent Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is Station Parade, Lennon Road, Willesden Green, London, NW2 4PU.

#### 1.1 Accounting convention

The accounts have been prepared under the historical cost convention.

The entire donation collected is unrestricted. To reflect this the reserve has been transferred to unrestricted reserve.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Liabilities are recognised when resources are expended. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

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

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	60% of the value over 100 years
Fixtures, fittings & equipment	20% Reducing balance method
Computers	20% Reducing balance method
Motor vehicles	20% Reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment property

This represents the expenses associated with a new construction project, specifically a car park, intended for investment purposes.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	183,933	17,894	201,827	221,806	76,004	297,810

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Charitable Income</b>						
Charitable rental income	72,587	-	72,587	16,752	-	16,752
Other income	-	104,850	104,850	-	-	-
	<u>72,587</u>	<u>104,850</u>	<u>177,437</u>	<u>16,752</u>	<u>-</u>	<u>16,752</u>

### 5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>11,159</u>	<u>3,385</u>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 6 Charitable activities

	2024 £	2023 £
Staff costs	31,946	15,438
Depreciation and impairment	35,146	38,410
Insurance	42,286	22,809
Light & Heat	24,843	22,037
Repairs & Maintenance	104,049	58,698
Telephone & Fax	2,006	1,657
Sundry Expenses	8,730	6,487
Bank Interest & charges	2,259	2,010
Cleaning	3,787	8,698
Legal & Professional	1,586	1,072
Printing & Stationeries	1,243	-
Rent & Rates	1,955	1,807
Mortuary Expenses	686	2,064
Subcontractor Costs	8,503	6,013
Ramadan Expenses	1,256	684
Community Expenses	5,489	2,663
	<u>275,770</u>	<u>190,547</u>
Share of governance costs (see note 7)	1,800	1,434
	<u>277,570</u>	<u>191,981</u>
<b>Analysis by fund</b>		
Unrestricted funds	249,737	176,962
Restricted funds	27,833	15,019
	<u>277,570</u>	<u>191,981</u>
<b>For the year ended 31 March 2023</b>		
Unrestricted funds	176,962	
Restricted funds	15,019	
	<u>191,981</u>	

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Support costs

	Governance costs £	2024 £	2023 £
Accountancy	1,800	1,800	1,434
	<u>1,800</u>	<u>1,800</u>	<u>1,434</u>
Analysed between Charitable activities	<u>1,800</u>	<u>1,800</u>	<u>1,434</u>

Governance costs includes payments to the accountants of £1,250+vat (2023 - £1,250+vat) for accountancy fees.

### 8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,800	1,434
Depreciation of owned tangible fixed assets	<u>35,146</u>	<u>38,410</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Employees	<u>4</u>	<u>4</u>

#### Employment costs

	2024 £	2023 £
Wages and salaries	30,883	15,174
Social security costs	803	264
Other pension costs	260	-
	<u>31,946</u>	<u>15,438</u>

There were no employees whose annual remuneration was £60,000 or more.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

### 12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2023	3,682,563	81,295	31,598	-	3,795,456
Additions	10,697	26,589	-	13,840	51,126
At 31 March 2024	3,693,260	107,884	31,598	13,840	3,846,582
<b>Depreciation and impairment</b>					
At 1 April 2023	252,498	55,400	9,092	2,768	319,758
Depreciation charged in the year	22,095	6,336	4,501	2,214	35,146
At 31 March 2024	274,593	61,736	13,593	4,982	354,904
<b>Carrying amount</b>					
At 31 March 2024	3,418,667	46,148	18,005	8,858	3,491,678
At 31 March 2023	3,430,064	25,895	22,506	11,072	3,489,537

### 13 Investment property

	2024 £
<b>Fair value</b>	
At 1 April 2023 and 31 March 2024	82,106

Investment property comprises of costs of construction of car park.

### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Other debtors	402	-

### 15 Loans and overdrafts

	2024 £	2023 £
Qard-e-Hasna	2,000	2,000
Payable after one year	2,000	2,000

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 15 Loans and overdrafts

(Continued)

Other loans is Qard-e-Hasna (interest free loan)

### 16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	412
Other creditors	2,553	1,854
Accruals and deferred income	1,776	1,236
	<u>4,329</u>	<u>3,502</u>

### 17 Retirement benefit schemes

	2024 £	2023 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	260	-
	<u>260</u>	<u>-</u>

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

### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	67,182	122,744	(27,833)	162,093
	<u>67,182</u>	<u>122,744</u>	<u>(27,833)</u>	<u>162,093</u>
<b>Previous year:</b>				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	6,197	76,004	(15,019)	67,182
	<u>6,197</u>	<u>76,004</u>	<u>(15,019)</u>	<u>67,182</u>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	4,288,621	267,679	(249,737)	4,306,563
	<u>4,288,621</u>	<u>267,679</u>	<u>(249,737)</u>	<u>4,306,563</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
General funds	4,223,640	241,943	(176,962)	4,288,621
	<u>4,223,640</u>	<u>241,943</u>	<u>(176,962)</u>	<u>4,288,621</u>

#### 20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	3,491,678	-	3,491,678
Investment properties	82,106	-	82,106
Current assets/(liabilities)	734,779	162,093	896,872
Long term liabilities	(2,000)	-	(2,000)
	<u>4,306,563</u>	<u>162,093</u>	<u>4,468,656</u>
	<u>4,306,563</u>	<u>162,093</u>	<u>4,468,656</u>
	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total 2023</b>
	£	£	£
<b>At 31 March 2023:</b>			
Tangible assets	3,489,537	-	3,489,537
Investment properties	82,106	-	82,106
Current assets/(liabilities)	718,978	67,182	786,160
Long term liabilities	(2,000)	-	(2,000)
	<u>4,288,621</u>	<u>67,182</u>	<u>4,355,803</u>
	<u>4,288,621</u>	<u>67,182</u>	<u>4,355,803</u>

**CENTRAL MOSQUE OF BRENT CHARITY**

England & Wales - Charity number 290494

---

# Accounts

---

Charity registration number 290494

Company registration number 1857716 (England and Wales)

**CENTRAL MOSQUE OF BRENT CHARITY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# CENTRAL MOSQUE OF BRENT CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr Raja Amjid Riaz (Chairman) Mr Zaffar Iqbal (Secretary) Mr Dil Mohammad Mr Mohammad Nazir Mr Abdul Rauf Mr Nazar Hussain Mr Tariq Mahmood Dar Mr Haider Zaman (Appointed 29 May 2022) Mr Nayyar Iqbal Khan (Appointed 29 May 2022) Mr Nazir Ahmad Nazir
<b>Secretary</b>	Mr Zaffar Iqbal (Secretary)
<b>Charity number</b>	290494
<b>Company number</b>	1857716
<b>Principal address</b>	Marley Walk Station Parade Willesden Green London United Kingdom NW2 4PU
<b>Registered office</b>	Marley Walk Station Parade Willesden Green London United Kingdom NW2 4PU
<b>Independent examiner</b>	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW

---

# CENTRAL MOSQUE OF BRENT CHARITY

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

---

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

---

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The principal activity of the charity during the year continued to be that of an established mosque and religious school.

#### *Public benefit*

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### *Activities*

The results for the year are shown in the statement of financial activities including income and expenditure account.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The financial year 2022/23 has like for all charities continued to be quite challenging financially.

We have got back to normal our religious activities as well as increasing our social, education, community and health programmes. The vaccination programme went from strength to strength administering over 13000 doses and we are continuing with the Booster campaign. We have also continued building and developing our Community, health and education programme with annual CPR training, health and Diabetic Days, Lung seminar as well as the Children's Educational Support Classes, community Gym and twice weekly food bank sessions. Thousands of members of the local community are benefiting from our work and we aim continue. We have grown and do your volunteer base getting people from all races religion and beliefs coming together and delivering our many projects.

We have obtained a grant for a stand alone Community Health Centre which will and aim to complete by the summer and continue make progress with redevelopment of the Car park space. We have also developed the Accommodation through a major refurbishment and aim the introduction of a Full time English speaking Imaam who will be resident on-site.

#### **Financial review**

Please refer to statement of financial activities.

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### *Major risks*

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The company is a registered charity and a company limited by guarantee without having any share capital.

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

The Trustees, who are also the directors for the purpose of company law, who served during the year were:

Dr Raja Amjid Riaz (Chairman)

Mr Zaffar Iqbal (Secretary)

Mr Dil Mohammad

Mr Mohammad Nazir

Mr Abdul Rauf

Mr Nazar Hussain

Mr Tariq Mahmood Dar

Mr Haider Zaman

(Appointed 29 May 2022)

Mr Nayyar Iqbal Khan

(Appointed 29 May 2022)

Mr Nazir Ahmad Nazir

### *Recruitment and appointment of trustees*

#### *Organisational structure*

The charity is single organisation.

#### *Other matters*

#### *Relationship with related parties*

There are no connected charities.

The Trustees report was approved by the Board of Trustees.

Mr Zaffar Iqbal (Secretary)

**Trustee**

19 October 2023

Dr Raja Amjid Riaz (Chairman)

BSc FRCS(I) FRCS(Eng) PhD

Health and Social Programme Lead

**Trustee**

# CENTRAL MOSQUE OF BRENT CHARITY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CENTRAL MOSQUE OF BRENT CHARITY

---

I report to the Trustees on my examination of the financial statements of Central Mosque of Brent Charity (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Reddy Siddiqui LLP**

183-189 The Vale  
Acton  
London  
W3 7RW  
United Kingdom

Dated: 19 October 2023

# CENTRAL MOSQUE OF BRENT CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	221,806	76,004	297,810	194,266	35,127	229,393
Charitable activities	4	16,752	-	16,752	21,829	-	21,829
Other income	5	3,385	-	3,385	61,172	-	61,172
<b>Total income</b>		<b>241,943</b>	<b>76,004</b>	<b>317,947</b>	<b>277,267</b>	<b>35,127</b>	<b>312,394</b>
<u>Charitable activities</u>							
Charitable activities	6	176,962	15,019	191,981	122,910	4,178	127,088
Total expenditure		176,962	15,019	191,981	122,910	4,178	127,088
<b>Net income and movement in funds</b>		<b>64,981</b>	<b>60,985</b>	<b>125,966</b>	<b>154,357</b>	<b>30,949</b>	<b>185,306</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2022		4,223,640	6,197	4,229,837	4,038,334	6,197	4,044,531
<b>Fund balances at 31 March 2023</b>		<b>4,288,621</b>	<b>67,182</b>	<b>4,355,803</b>	<b>4,192,691</b>	<b>37,146</b>	<b>4,229,837</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CENTRAL MOSQUE OF BRENT CHARITY

## BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		3,489,537		3,394,611
Investment property	12		82,106		61,567
			<u>3,571,643</u>		<u>3,456,178</u>
<b>Current assets</b>					
Cash at bank and in hand		789,662		777,099	
<b>Creditors: amounts falling due within one year</b>	14		3,502		1,440
			<u>3,502</u>		<u>1,440</u>
Net current assets			786,160		775,659
<b>Total assets less current liabilities</b>			<u>4,357,803</u>		<u>4,231,837</u>
<b>Creditors: amounts falling due after more than one year</b>			(2,000)		(2,000)
			<u>(2,000)</u>		<u>(2,000)</u>
<b>Net assets</b>			<u>4,355,803</u>		<u>4,229,837</u>
<b>The funds of the charity</b>					
Restricted income funds	15		67,182		37,146
Unrestricted funds			4,288,621		4,192,691
			<u>4,355,803</u>		<u>4,229,837</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 October 2023

Dr Raja Amjid Riaz (Chairman)  
**Chairman**

Company registration number 1857716 (England and Wales)

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### **1 Accounting policies**

#### **Charity information**

Central Mosque of Brent Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is Marley Walk, Station Parade, Willesden Green, London, NW2 4PU, United Kingdom.

#### **1.1 Accounting convention**

The accounts have been prepared under the historical cost convention.

The entire donation collected is unrestricted. To reflect this the reserve has been transferred to unrestricted reserve.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### **1.5 Expenditure**

Liabilities are recognised when resources are expended. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

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

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	60% of the value over 100 years
Fixtures, fittings & equipment	20% Reducing balance method
Computers	20% Reducing balance method
Motor vehicles	20% Reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment property

This represents the expenses associated with a new construction project, specifically a car park, intended for investment purposes.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	221,806	76,004	297,810	194,266	35,127	229,393

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Sale of goods	-	-
Charitable rental income	16,752	21,829

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 5 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	3,385	61,172

### 6 Charitable activities

	2023 £	2022 £
Staff costs	15,438	7,095
Depreciation and impairment	38,410	30,779
Insurance	22,809	10,179
Light & Heat	22,037	23,836
Repairs & Maintenance	58,698	21,565
Telephone & Fax	1,657	1,465
Sundry Expenses	6,487	19,707
Bank Interest & charges	2,010	1,646
Cleaning	8,698	5,772
Legal & Professional	1,072	-
Printing & Stationeries	-	291
Rent & Rates	1,807	3,541
Mortuary Expenses	2,064	492
Subcontractor Costs	6,013	-
Ramadan Expenses	684	-
Community Expenses	2,663	-
	<u>190,547</u>	<u>126,368</u>
Share of governance costs (see note 7)	1,434	720
	<u>191,981</u>	<u>127,088</u>
<b>Analysis by fund</b>		
Unrestricted funds	176,962	122,910
Restricted funds	15,019	4,178
	<u>191,981</u>	<u>127,088</u>
<b>For the year ended 31 March 2022</b>		
Unrestricted funds	122,910	
Restricted funds	4,178	
	<u>127,088</u>	

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 7 Support costs

	<b>Governance costs</b>	<b>2023</b>	2022
	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy	1,434	1,434	720
	<u>1,434</u>	<u>1,434</u>	<u>720</u>
Analysed between Charitable activities	<u>1,434</u>	<u>1,434</u>	<u>720</u>

Governance costs includes payments to the accountants of £1,195+vat (2022- £600+vat) for accountancy fees.

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Employees	4	2
	<u>4</u>	<u>2</u>

#### Employment costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	15,174	7,095
Social security costs	264	-
	<u>15,438</u>	<u>7,095</u>

There were no employees whose annual remuneration was £60,000 or more.

### 10 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 11 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2022	3,588,009	70,625	17,325	-	3,675,959
Additions	94,553	10,670	14,273	13,840	133,336
At 31 March 2023	3,682,562	81,295	31,598	13,840	3,809,295
<b>Depreciation and impairment</b>					
At 1 April 2022	230,403	47,480	3,465	-	281,348
Depreciation charged in the year	22,095	7,920	5,627	2,768	38,410
At 31 March 2023	252,498	55,400	9,092	2,768	319,758
<b>Carrying amount</b>					
At 31 March 2023	3,430,064	25,895	22,506	11,072	3,489,537
At 31 March 2022	3,357,606	23,145	13,860	-	3,394,611

### 12 Investment property

	2023 £
<b>Fair value</b>	
At 1 April 2022	61,567
Additions through external acquisition	20,539
At 31 March 2023	82,106

Investment property comprises of costs of construction of car park.

### 13 Loans and overdrafts

	2023 £	2022 £
Qard-e-Hasna	2,000	2,000
Payable after one year	2,000	2,000

Other loans is Qard-e-Hasna (interest free loan)

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	412	-
Other creditors	1,854	-
Accruals and deferred income	1,236	1,440
	<u>3,502</u>	<u>1,440</u>

### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	6,197	76,004	(15,019)	67,182
	<u>6,197</u>	<u>76,004</u>	<u>(15,019)</u>	<u>67,182</u>
<b>Previous year:</b>	<b>At 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2022 £</b>
	6,197	35,127	(4,178)	37,146
	<u>6,197</u>	<u>35,127</u>	<u>(4,178)</u>	<u>37,146</u>

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	4,223,640	241,943	(176,962)	4,288,621
	<u>4,223,640</u>	<u>241,943</u>	<u>(176,962)</u>	<u>4,288,621</u>
<b>Previous year:</b>	<b>At 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2022 £</b>
General funds	4,038,334	277,267	(122,910)	4,192,691
	<u>4,038,334</u>	<u>277,267</u>	<u>(122,910)</u>	<u>4,192,691</u>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Analysis of net assets between funds

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>Fund balances at 31 March 2023 are represented by:</b>			
Tangible assets	3,489,537	-	3,489,537
Investment properties	82,106	-	82,106
Current assets/(liabilities)	718,978	67,182	786,160
Long term liabilities	(2,000)	-	(2,000)
	<u>4,288,621</u>	<u>67,182</u>	<u>4,355,803</u>
	<u><u>4,288,621</u></u>	<u><u>67,182</u></u>	<u><u>4,355,803</u></u>
	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
<b>Fund balances at 31 March 2022 are represented by:</b>			
Tangible assets	3,394,611	-	3,394,611
Investment properties	61,567	-	61,567
Current assets/(liabilities)	738,513	37,146	775,659
Long term liabilities	(2,000)	-	(2,000)
	<u>4,192,691</u>	<u>37,146</u>	<u>4,229,837</u>
	<u><u>4,192,691</u></u>	<u><u>37,146</u></u>	<u><u>4,229,837</u></u>

**CENTRAL MOSQUE OF BRENT CHARITY**

England & Wales - Charity number 290494

---

# Accounts

---

Charity registration number 290494

Company registration number 1857716 (England and Wales)

**CENTRAL MOSQUE OF BRENT CHARITY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# CENTRAL MOSQUE OF BRENT CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mr Nazir Ahmad Nazir  
Mr Dil Mohammad  
Mr Zaffar Iqbal  
Mr Mohammad Nazir  
Mr Abdul Rauf  
Mr Nazar Hussain  
Mr Tariq Mahmood Dar  
Dr Raja Amjid Riaz

**Secretary**

Mr Zaffar Iqbal

**Charity number**

290494

**Company number**

1857716

**Principal address**

Marley Walk  
Station Parade  
Willesden Green  
London  
NW2 4PU

**Registered office**

Marley Walk  
Station Parade  
Willesden Green  
London  
NW2 4PU

**Independent examiner**

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

---

# CENTRAL MOSQUE OF BRENT CHARITY

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

---

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

---

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The principal activity of the charity during the year continued to be that of an established mosque and religious school.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The results for the year are shown in the statement of financial activities including income and expenditure account.

### **Achievements and performance**

The financial year 2021/22 has like for all charities been very challenging financially. The extra cost of PPE and safety equipment and reduced donations etc has been noted. Covid 19 has left its mark on the board of Trustees and on the community at large. With significant lockdowns and closures and major changes in social distancing, opening hours and restrictions in wash facilities this has had huge impact on the running of the Mosques and its activities. Major adjustment included a truncated Tarawee prayers and early closures and late openings.

Alternatively the good Will in the congregation and volunteers was on display in abundance. The vaccination programme went from strength to strength administering over 11,000 doses and we are continuing with the Autumn Booster. Our Community Diabetic Days, Lung seminar as well as the Children's Educational Support Classes, community Gym and food bank sessions. Thousands of members of the local community are benefiting from this great work and long may it continue.

It is planned to replace the deceased Trustees Mohammad Riaz and Mohammad Iqbal by Haidar Zaman and Nayyar Iqbal and to continue to further increase the amount of work carried out at the Mosque whether that religious, social or Health related.

Next year will see challenges with a stand alone Community Health Centre funded by winning a very tough grant application, make progress with redevelopment of the Car park space and see the introduction of a Full time English speaking Imaam who will be resident On site.

### **Financial review**

Please refer to statement of financial activities.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The company is a registered charity and a company limited by guarantee without having any share capital.

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

---

The Trustees, who are also the directors for the purpose of company law, who served during the year were:

Mr Nazir Ahmad Nazir

Mr Mohammad Zaffar Iqbal

(Resigned 3 December 2021)

Mr Dil Mohammad

Mr Zaffar Iqbal

Mr Mohammad Nazir

Mr Abdul Rauf

Mr Nazar Hussain

Mr Tariq Mahmood Dar

Dr Raja Amjid Riaz

The charity is single organisation.

There are no connected charities.

The Trustees report was approved by the Board of Trustees.

Mr Zaffar Iqbal

**Trustee**

14 December 2022

Dr Raja Amjid Riaz

BSc FRCS(I) FRCS(Eng) PhD

Health and Social Programme Lead

**Trustee**

# CENTRAL MOSQUE OF BRENT CHARITY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CENTRAL MOSQUE OF BRENT CHARITY

---

I report to the Trustees on my examination of the financial statements of Central Mosque of Brent Charity (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Reddy Siddiqui LLP**

183-189 The Vale  
Acton  
London  
W3 7RW

Dated: 14 December 2022

# CENTRAL MOSQUE OF BRENT CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	194,266	35,127	229,393	92,663	-	92,663
Charitable activities	<b>4</b>	21,829	-	21,829	25,293	-	25,293
Investments	<b>5</b>	-	-	-	227	-	227
Other income	<b>6</b>	61,172	-	61,172	16,003	-	16,003
<b>Total income</b>		<b>277,267</b>	<b>35,127</b>	<b>312,394</b>	<b>134,186</b>	<b>-</b>	<b>134,186</b>
<b><u>Expenditure on:</u></b>							
Charitable activities							
Charitable Expenditure	<b>7</b>	122,910	4,178	127,088	92,140	6,197	98,337
<b>Total charitable expenditure</b>		<b>122,910</b>	<b>4,178</b>	<b>127,088</b>	<b>92,140</b>	<b>6,197</b>	<b>98,337</b>
<b>Net income for the year/ Net movement in funds</b>		<b>154,357</b>	<b>30,949</b>	<b>185,306</b>	<b>42,046</b>	<b>(6,197)</b>	<b>35,849</b>
Fund balances at 1 April 2021		4,038,334	6,197	4,044,531	4,002,485	6,197	4,008,682
<b>Fund balances at 31 March 2022</b>		<b>4,192,691</b>	<b>37,146</b>	<b>4,229,837</b>	<b>4,044,531</b>	<b>-</b>	<b>4,044,531</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CENTRAL MOSQUE OF BRENT CHARITY

## BALANCE SHEET

AS AT 31 MARCH 2022

---

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12	3,394,611		3,424,680	
Investment properties	13	61,567		-	
			3,456,178		3,424,680
<b>Current assets</b>					
Cash at bank and in hand		777,099		622,571	
<b>Creditors: amounts falling due within one year</b>	15	(1,440)		(720)	
Net current assets			775,659		621,851
<b>Total assets less current liabilities</b>			4,231,837		4,046,531
<b>Creditors: amounts falling due after more than one year</b>			(2,000)		(2,000)
<b>Net assets</b>			4,229,837		4,044,531
<b>Income funds</b>					
Restricted funds			37,146		-
Unrestricted funds			4,192,691		4,044,531
			4,229,837		4,044,531

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 14 December 2022

Dr Raja Amjid Riaz  
Trustee

Company registration number 1857716

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### Charity information

Central Mosque of Brent Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is Marley Walk, Station Parade, Willesden Green, London, NW2 4PU.

#### 1.1 Accounting convention

The accounts have been prepared under the historical cost convention.

The entire donation collected is unrestricted. To reflect this the reserve has been transferred to unrestricted reserve.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Liabilities are recognised when resources are expended. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

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

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	60% of the value over 100 years
Fixtures, fittings & equipment	20% Reducing balance method
Computers	Enter depreciation rate via StatDB - cd198

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

[Property rented to a group entity is accounted for as tangible fixed assets.]

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	194,266	35,127	229,393	73,913
Brent council (LFTC)	-	-	-	18,750
	<u>194,266</u>	<u>35,127</u>	<u>229,393</u>	<u>92,663</u>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 4 Charitable activities

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Charitable rental income	21,829	25,293
	<u>          </u>	<u>          </u>

### 5 Investments

	<b>Total</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Interest receivable	-	227
	<u>          </u>	<u>          </u>

### 6 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Other income	61,172	16,003
	<u>          </u>	<u>          </u>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	2022 £	2021 £
Staff costs	7,095	-
Depreciation and impairment	30,779	23,955
Insurance	10,179	15,190
Light & Heat	23,836	13,463
Repairs & Maintenance	21,565	36,460
Telephone & Fax	1,465	2,185
Sundry Expenses	19,707	2,932
Bank Interest & charges	1,646	493
Cleaning	5,772	2,939
Charitable expenditure heading 10	291	-
Charitable expenditure heading 11	3,541	-
Charitable expenditure heading 12	492	-
	<u>126,368</u>	<u>97,617</u>
Share of governance costs (see note 8)	720	720
	<u>127,088</u>	<u>98,337</u>
<b>Analysis by fund</b>		
Unrestricted funds	122,910	92,140
Restricted funds	4,178	6,197
	<u>127,088</u>	<u>98,337</u>
<b>For the year ended 31 March 2021</b>		
Unrestricted funds	92,140	
Restricted funds	6,197	
	<u>98,337</u>	

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

8 Support costs	Governance costs	2022	2021
	£	£	£
Accountancy	720	720	720
	<u>720</u>	<u>720</u>	<u>720</u>
	<u>720</u>	<u>720</u>	<u>720</u>
Analysed between Charitable activities	720	720	720
	<u>720</u>	<u>720</u>	<u>720</u>

Governance costs includes payments to the accountants of £600+vat (2021- £600+vat) for accountancy fees.

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

### 10 Employees

There were no employees during the year.

Employment costs	2022	2021
	£	£
Wages and salaries	7,095	-
	<u>7,095</u>	<u>-</u>

There were no employees whose annual remuneration was £60,000 or more.

### 11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	3,588,009	70,625	-	3,658,634
Additions	-	-	17,325	17,325
At 31 March 2022	3,588,009	70,625	17,325	3,675,959
<b>Depreciation and impairment</b>				
At 1 April 2021	230,403	47,480	3,465	281,348
At 31 March 2022	230,403	47,480	3,465	281,348
<b>Carrying amount</b>				
At 31 March 2022	3,357,606	23,145	13,860	3,394,611
At 31 March 2021	3,415,854	8,826	-	3,424,680

### 13 Investment property

	2022 £
<b>Fair value</b>	
At 1 April 2021	-
Additions through external acquisition	61,567
At 31 March 2022	61,567

Investment property comprises [XXX]. The fair value of the investment property has been arrived at on the basis of a valuation carried out at [XXX] by [XXX] Chartered Surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

Freehold	-	-
Long leasehold	-	-
Short leasehold	-	-

### 14 Loans and overdrafts

	2022 £	2021 £
Qard-e-Hasna	2,000	2,000
Payable after one year	2,000	2,000

Other loans is Qard-e-Hasna (interest free loan)

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,440	720

### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	3,394,611	-	3,394,611	3,424,680	-	3,424,680
Investment properties	61,567	-	61,567	-	-	-
Current assets/(liabilities)	744,710	30,949	775,659	621,851	-	621,851
Long term liabilities	(2,000)	-	(2,000)	(2,000)	-	(2,000)
	<u>4,198,888</u>	<u>30,949</u>	<u>4,229,837</u>	<u>4,044,531</u>	<u>-</u>	<u>4,044,531</u>

**CENTRAL MOSQUE OF BRENT CHARITY**

England & Wales - Charity number 290494

---

# Accounts

---

Charity Registration No. 290494

Company Registration No. 1857716 (England and Wales)

**CENTRAL MOSQUE OF BRENT CHARITY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# CENTRAL MOSQUE OF BRENT CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr Nazir Ahmad Nazir Mr Dil Mohammad Mr Zaffar Iqbal Mr Mohammad Nazir Mr Abdul Rauf Mr Nazar Hussain Mr Tariq Mahmood Dar Dr Amjid Riaz
<b>Secretary</b>	Mr Zaffar Iqbal
<b>Charity number</b>	290494
<b>Company number</b>	1857716
<b>Principal address</b>	Marley Walk Station Parade London NW2 4PU
<b>Registered office</b>	Marley Walk Station Parade London NW2 4PU
<b>Independent examiner</b>	Reddy Siddiqui LLP 183-189 The Vale Acton London W3 7RW

---

# CENTRAL MOSQUE OF BRENT CHARITY

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

---

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2021

---

The Trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The principal activity of the charity during the year continued to be that of an established mosque and religious school.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The results for the year are shown in the statement of financial activities including income and expenditure account.

#### **Achievements and performance**

This year the Board has built on previous work and cemented a future direction.

After establishing for many years the five daily prayers, and Tarawee prayers this year we have further had all Islamic celebrations at the mosque including Milad Ul-Nabi, Muharram, Giarvi Shareef, Shabh Qadr, Shabh Bharat to name a few. Further we have augmented children's education classes and well as continued with our weekly ladies Arabic classes. Further work has been done with the introduction of an English speaking Imaam for sermons on Fridays on an alternate week basis.

This year further improvements have taken place to the basement hall and kitchen area, an overall of the electricity and fire alarm system, works in respect to the fire assessment survey, tiling to the main reception, replacement of the gas heating boiler for the main hall, completion of the hallway tiles. Further progress was made in digitalisation of the accounting system and future works in progress.

The plans for the following year is the establishment of a homework club, and to deal with the huge parking issue at the mosque every Friday, Eid, funerals, Dumas, Ramadan (month) and all other religious functions we have finalised the plans and shall be submitting imminently. Further progress on the appointments of a permanent English speaking deputy Imaam, caretaker and administrative assistant will need to be made. As this year the extra cost of the insurance premiums and terrorism cover and increase the number of employees which we need to increase our donations and on that front will need to increase the number of people donating monthly (standing orders) increase the number of hall bookings and further utilisation and instigation of a funeral service.

Similar to most charities who are reliant upon public donations this has been a very testing year for the Central Mosque of Brent. It saw lockdowns where the Mosque was closed for the first time in living memory with no congregational activity. However it saw the Board of Trustees become even more inventive initially guided by Dr Amjid Riaz who set up a free information and advise helpline thrice weekly and then helped become, in December 2020 one of the London Borough of Brent eight Lateral Flow Test Centre and then taking the natural progression and becoming in Feb 2020 a satellite vaccination Centre for the whole community. We have thus far vaccinated over 9500 members of the local community and formed a multicultural, multiethnic group of volunteers who helped in this great exercise making is a local hub of activity.

Further development of the car park has made slow progress due to the restrictions caused by the pandemic but things are progressing in the right direction.

The year also came with the loss of our elder Trustee Haji Raja Mohammad Riaz who passed away after a short illness. His efforts and advise on the Board of Trustees will be missed after over 20 years. Further sadness was noted with the passing of many members of the congregation including of note Khan Abdul Sitar and Chaudary Ishaq who shall also be sorely missed.

# CENTRAL MOSQUE OF BRENT CHARITY

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### Financial review

Please refer to statement of financial activities.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The company is a registered charity and a company limited by guarantee without having any share capital.

The Trustees, who are also the directors for the purpose of company law, who served during the year were:

Mr Nazir Ahmad Nazir

Mr Mohammad Zaffar Iqbal

(Resigned 3 December 2021)

Mr Dil Mohammad

Mr Zaffar Iqbal

Mr Mohammed Riaz

(Resigned 19 January 2021)

Mr Mohammad Nazir

Mr Abdul Rauf

Mr Nazar Hussain

Mr Tariq Mahmood Dar

Dr Amjid Riaz

The charity is single organisation.

There are no connected charities.

The Trustees report was approved by the Board of Trustees.

  
Mr Zaffar Iqbal  
Trustee

21 December 2021

  
Dr Amjid Riaz  
Trustee

# CENTRAL MOSQUE OF BRENT CHARITY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CENTRAL MOSQUE OF BRENT CHARITY

---

I report to the Trustees on my examination of the financial statements of Central Mosque of Brent Charity (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Reddy Siddiqui LLP**

183-189 The Vale  
Acton  
London  
W3 7RW

Dated: 21 December 2021

# CENTRAL MOSQUE OF BRENT CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	92,663	-	92,663	138,782	9,197	147,979
Charitable activities	4	25,293	-	25,293	52,687	-	52,687
Investments	5	227	-	227	1,044	-	1,044
Other income	6	16,003	-	16,003	14,640	-	14,640
<b>Total income</b>		<b>134,186</b>	<b>-</b>	<b>134,186</b>	<b>207,153</b>	<b>9,197</b>	<b>216,350</b>
<b><u>Expenditure on:</u></b>							
<b><u>Charitable activities</u></b>							
Charitable Expenditure Heading 1	7	92,140	6,197	98,337	78,915	3,000	81,915
<b>Total charitable expenditure</b>		<b>92,140</b>	<b>6,197</b>	<b>98,337</b>	<b>78,915</b>	<b>3,000</b>	<b>81,915</b>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>42,046</b>	<b>(6,197)</b>	<b>35,849</b>	<b>128,238</b>	<b>6,197</b>	<b>134,435</b>
Fund balances at 1 April 2020		4,002,485	6,197	4,008,682	3,874,247	-	3,874,247
<b>Fund balances at 31 March 2021</b>		<b>4,044,531</b>	<b>-</b>	<b>4,044,531</b>	<b>4,002,485</b>	<b>6,197</b>	<b>4,008,682</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CENTRAL MOSQUE OF BRENT CHARITY

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12	3,424,680		3,429,264	
<b>Current assets</b>					
Cash at bank and in hand		622,571		582,138	
<b>Creditors: amounts falling due within one year</b>	14	(720)		(720)	
Net current assets		621,851		581,418	
<b>Total assets less current liabilities</b>		4,046,531		4,010,682	
<b>Creditors: amounts falling due after more than one year</b>		(2,000)		(2,000)	
<b>Net assets</b>		4,044,531		4,008,682	
<b>Income funds</b>					
Restricted funds		-		6,197	
Unrestricted funds		4,044,531		4,002,485	
		4,044,531		4,008,682	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 December 2021

  
Dr Amjid Riaz  
Trustee

Company Registration No. 1857716

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

#### Charity information

Central Mosque of Brent Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is Marley Walk, Station Parade, London, NW2 4PU.

#### 1.1 Accounting convention

The accounts have been prepared under the historical cost convention.

The entire donation collected is unrestricted. To reflect this the reserve has been transferred to unrestricted reserve.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Liabilities are recognised when resources are expended. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies (Continued)

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

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

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	60% of the value over 100 years
Fixtures, fittings & equipment	20% Reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies (Continued)

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Donations and gifts	73,913	138,782	9,197	147,979
Brent council (LFTC)	18,750	-	-	-
	<u>92,663</u>	<u>138,782</u>	<u>9,197</u>	<u>147,979</u>

### 4 Charitable activities

	2021	2020
	£	£
Charitable rental income	<u>25,293</u>	<u>52,687</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>227</u>	<u>1,044</u>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 6 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	£	£
Other income	16,003	14,640

### 7 Charitable activities

	<b>2021</b>	<b>2020</b>
	£	£
Depreciation and impairment	23,955	24,390
Insurance	15,190	10,313
Light & Heat	13,463	23,703
Repairs & Maintenance	36,460	14,521
Telephone & Fax	2,185	589
Sundry Expenses	2,932	3,552
Bank Interest & charges	493	1,352
Cleaning	2,939	2,775
	<u>97,617</u>	<u>81,195</u>
Share of governance costs (see note 8)	720	720
	<u>98,337</u>	<u>81,915</u>
<b>Analysis by fund</b>		
Unrestricted funds	92,140	78,915
Restricted funds	6,197	3,000
	<u>98,337</u>	<u>81,915</u>
<b>For the year ended 31 March 2020</b>		
Unrestricted funds	78,915	
Restricted funds	3,000	
	<u>81,915</u>	

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

8 Support costs	Governance costs	2021	2020
	£	£	£
Accountancy	720	720	720
	<u>720</u>	<u>720</u>	<u>720</u>
Analysed between Charitable activities	<u>720</u>	<u>720</u>	<u>720</u>

Governance costs includes payments to the accountants of £600+vat (2020- £600+vat) for accountancy fees.

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

### 10 Employees

There were no employees during the year.

There were no employees whose annual remuneration was £60,000 or more.

### 11 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2020	3,605,359	50,519	3,655,878
Additions	19,369	-	19,369
	<u>3,624,728</u>	<u>50,519</u>	<u>3,675,247</u>
At 31 March 2021	3,624,728	50,519	3,675,247
	<u>3,624,728</u>	<u>50,519</u>	<u>3,675,247</u>
<b>Depreciation and impairment</b>			
At 1 April 2020	187,126	39,487	226,613
Depreciation charged in the year	21,748	2,206	23,954
	<u>208,874</u>	<u>41,693</u>	<u>250,567</u>
At 31 March 2021	208,874	41,693	250,567
	<u>208,874</u>	<u>41,693</u>	<u>250,567</u>
<b>Carrying amount</b>			
At 31 March 2021	3,415,854	8,826	3,424,680
	<u>3,415,854</u>	<u>8,826</u>	<u>3,424,680</u>
At 31 March 2020	3,418,233	11,031	3,429,264
	<u>3,418,233</u>	<u>11,031</u>	<u>3,429,264</u>

### 13 Loans and overdrafts

	2021 £	2020 £
Qard-e-Hasna	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
Payable after one year	2,000	2,000
	<u>2,000</u>	<u>2,000</u>
Other loans is Qard-e-Hasna (interest free loan)		

### 14 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	720	720
	<u>720</u>	<u>720</u>

# CENTRAL MOSQUE OF BRENT CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	3,424,680	-	3,424,680	3,429,264	-	3,429,264
Current assets/ (liabilities)	621,851	-	621,851	575,221	6,197	581,418
Long term liabilities	(2,000)	-	(2,000)	(2,000)	-	(2,000)
	<u>4,044,531</u>	<u>-</u>	<u>4,044,531</u>	<u>4,002,485</u>	<u>6,197</u>	<u>4,008,682</u>