

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

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<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

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# CENTRAL MOSQUE OF BRENT CHARITY

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# **CENTRAL MOSQUE OF BRENT CHARITY**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

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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, Shab-e-Qadr, Shab-e-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 advice 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 2021 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 it 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 advice 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

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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 funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Notes							
<b>Income and endowments from:</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>Expenditure on:</b>							
<u>Charitable activities</u>							
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/ 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

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### 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

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Other income	16,003	14,640

### 7 Charitable activities

	2021	2020
	£	£
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
	97,617	81,195
Share of governance costs (see note 8)	720	720
	98,337	81,915
<b>Analysis by fund</b>		
Unrestricted funds	92,140	78,915
Restricted funds	6,197	3,000
	98,337	81,915
<b>For the year ended 31 March 2020</b>		
Unrestricted funds	78,915	
Restricted funds	3,000	
	81,915	

# 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	720	720	720
	<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
	<hr/>	<hr/>	<hr/>
At 31 March 2021	3,624,728	50,519	3,675,247
	<hr/>	<hr/>	<hr/>
<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
	<hr/>	<hr/>	<hr/>
At 31 March 2021	208,874	41,693	250,567
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 March 2021	3,415,854	8,826	3,424,680
	<hr/>	<hr/>	<hr/>
At 31 March 2020	3,418,233	11,031	3,429,264
	<hr/>	<hr/>	<hr/>

### 13 Loans and overdrafts

	2021 £	2020 £
Qard-e-Hasna	2,000	2,000
	<hr/>	<hr/>
Payable after one year	2,000	2,000
	<hr/>	<hr/>
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
	<hr/>	<hr/>



# 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>