

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

Trustees	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	(Appointed 25 December 2024)
	Mr A Hussain	(Appointed 25 December 2024)
Secretary	Mr Zaffar Iqbal (Secretary)	
Country of incorporation	United Kingdom (England and Wales)	1857716
Charity registration	England and Wales	290494
Principal address	Marley Walk Station Parade Willesden Green London United Kingdom NW2 4PU	
Registered office	Station Parade Lennon Road Willesden Green London NW2 4PU	
Auditor	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW	

CENTRAL MOSQUE OF BRENT CHARITY

CONTENTS

	Page
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							
Income and endowments from:							
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
Total income		374,470	37,489	411,959	267,679	122,744	390,423
<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
Net income and movement in funds		130,639	28,879	159,518	17,942	94,911	112,853
Reconciliation of funds:							
Fund balances at 1 April 2024		4,306,563	162,093	4,468,656	4,288,621	67,182	4,355,803
Fund balances at 31 March 2025		4,437,202	190,972	4,628,174	4,306,563	162,093	4,468,656

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 £	£
Fixed assets					
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>
Current assets					
Debtors	14	-		402	
Cash at bank and in hand		1,076,148		900,799	
			<u>1,076,148</u>	<u>901,201</u>	
Creditors: amounts falling due within one year	16				
		24,311		4,329	
			<u>1,051,837</u>		<u>896,872</u>
Total assets less current liabilities			<u>4,630,174</u>		<u>4,470,656</u>
Creditors: amounts falling due after more than one year			(2,000)		(2,000)
Net assets			<u>4,628,174</u>		<u>4,468,656</u>
The funds of the charity					
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 £
Charitable Income						
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	<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>
Analysis by fund		
Unrestricted funds	243,831	249,737
Restricted funds	8,610	27,833
	<u>252,441</u>	<u>277,570</u>
For the year ended 31 March 2024		
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	24,204	24,204	1,800
	<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
	£	£	£	£	£
Cost					
At 1 April 2024	3,693,262	81,295	31,598	13,840	3,819,995
Additions	-	3,060	-	11,867	14,927
At 31 March 2025	3,693,262	84,355	31,598	25,707	3,834,922
Depreciation and impairment					
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
At 31 March 2025	296,754	66,260	17,194	7,940	388,148
Carrying amount					
At 31 March 2025	3,396,508	18,095	14,404	17,767	3,446,774
At 31 March 2024	3,418,667	46,148	18,005	8,858	3,491,678

13 Investment property

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

Investment property comprises of costs of construction of car park.

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	-	402

CENTRAL MOSQUE OF BRENT CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Loans and overdrafts

	2025 £	2024 £
Qard-e-Hasna	2,000	2,000
Payable after one year	2,000	2,000
Other loans is Qard-e-Hasna (interest free loan)		

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	2,135	2,553
Accruals and deferred income	22,176	1,776
	24,311	4,329

17 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	197	260

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
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	67,182	122,744	(27,833)	162,093

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
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
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 £
At 31 March 2025:			
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>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
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>