

NORTH LONDON CENTRAL MOSQUE TRUST

England & Wales · Charity number 299884

Details

Status Registered

Legal form Trust

Registered 1988-08-16

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

Contact

Address 7-11 St. Thomas's Road
London
N4 2QH

Phone 02074245252

Website www.nlcentralmosque.com

Activities

Objects: TO ADVANCE AND PROMOTE THE KNOWLEDGE OF THE RELIGION OF ISLAM IN UK AND ABROAD IN PARTICULAR BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING BY THE PROVISION OF A MOSQUE AND RELIGIOUS CENTRE

Activities: - Youth Club for boys and girls- Gym- Open Guided Tours- Summer Retreats- Weekend School- Community Gatherings- Neighbourhood Day- Community Advise- Conferences

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** GREATER LONDON AREA
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£207,446	£63,759	-	-
2024-07-31	£113,751	£69,875	-	-
2023-07-31	£105,653	£43,440	-	-
2022-07-31	£880,008	£64,138	£3,569,490	0
2021-07-31	£37,059	£16,112	-	-
2020-07-31	£42,336	£72	-	-

Trustees

Name	Role	Appointed
AHMED BARUD		2019-08-10
AZIZ RAJE		
Ayop Ballaz		2025-05-07
KHALID Oumar		2013-10-23
MAHMOOD-UL HASSAN		
MOHAMAD ABDUL KARIM KOZBAR		

NORTH LONDON CENTRAL MOSQUE TRUST

England & Wales - Charity number 299884

Accounts



North London Central Mosque Trust

Report and Financial Statements

For the year ended

31 July 2025

Charity no: 299884

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2025

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Legal and administrative information

Trustees

M Kozbar (chairman)
A Raje (Treasurer)
K Oumar (Secretary)
M Hassan
A I Barud
A Ballaz (Appointed on 07 May 2025)

Chairman

M Kozbar

Correspondence address

7-11 St Thomas's Road
Finsbury Park
London
N4 2QH

Bankers

Al Rayan Bank
77-79 Edgware Road
London
W2 2HZ

Report of the trustees for the year ended 31 July 2025

The trustees present their report along with the financial statements of the charity for the year ended 31 July 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and fully comply with the charity's trust deed and applicable law.

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Objectives and Activities

The charity's objectives are to advance and propagate the knowledge of Islam in the UK and abroad but without prejudice to the generality of foregoing by the provisions of a mosque and religious Centre for the furtherance of the objectives but not otherwise.

In furtherance of these objectives the mosque is serving as a religious Centre as well as providing daily prayers and Friday prayer (Juma).

Financial review

During the year the charity received income of £207,446 (2024: £113,750) which comprises of 11,329 (2024: £22,530) of Investment Income and £196,117 (2024: £91,221) of Rental Income. Expenditure incurred of £63,759 (2024: £69,875). Overall there was a surplus of £143,687 (2024: £43,876).

In addition to purchase of investment property comprising of 15 flats in 2024, the charity furthered its investment portfolio by purchasing another investment property comprising of 5 flats and 1 shop in 2025.

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2025

Trustees' responsibilities in relation to financial statements

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on its behalf by:



M Kozbar

Trustee

31st March 2026

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2025

Independent examiner's report to the Trustees of North London Central Mosque Trust

I report on the accounts of the charity for the year ended 31 July 2025, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2025

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S M Q Accountancy and Management Consultancy Ltd

124 City Road

London

EC1V 2NX

Date: 31st March 2026

North London Central Mosque Trust
Statement of financial activities for the year ended 31 July 2025

Annual report and financial statements for the year ended 31 July 2025

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		£	£	2025	2024
				£	£
Incoming resources					
General donation		-	-	-	-
Investment	2	11,329		11,329	22,530
Other Income		196,117		196,117	91,221
Total Incoming resources		207,446	-	207,446	113,751
Resources Expended					
Direct charitable expenditure		38,000		38,000	16,500
Governance cost	3	720	-	720	309
Other Costs	4	25,039		25,039	53,066
Total resources expended		63,759	-	63,759	69,875
Net Incoming/ (outgoing) Resources for the year		143,687	-	143,687	43,876
Balance at 1 August 2024		3,675,579	-	3,675,579	3,631,703
Balance at 31 July 2025		3,819,346	-	3,819,346	3,675,579

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2025

Balance sheet as at 31 July 2025

	Notes	31.07.2025 £	31.07.2024 £
Fixed assets			
Investment Property	4	2,989,182	3,007,409
		-	-
Current assets			
Cash at bank	5	830,934	666,420
Other debtors		280	2,800
		<hr/>	<hr/>
Creditors	6	(1,050)	(1,050)
Net current assets		3,819,346	3,675,579
Net assets		3,819,346	3,675,579
Funds			
Balance brought forward		3,675,579	3,631,703
Incoming/(outgoing) resources		143,687	43,876
Total funds		3,819,346	3,675,579

Approved by the trustees and signed on its behalf by:



M Kozbar Trustee

31st March 2026

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2025

1. Accounting policies

a) Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

b) Donations' legacies and similar income

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income and the trustees are reasonably certain they will receive it.

c) Tax reclaims on donations

Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

d) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

e) Resources expended

Expenditure is included on an accruals basis.

Grants payable are charged in the year when conditions attaching to the grant are fulfilled and a properly completed claim has been received by the charity.

Support costs relate to costs of processing grants and applications and general office expenses.

2. Investment income

	2025	2024
	£	£
Rent received	196,117	91,221

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2025 (continued)

3. Resources expended	Unrestricted	Restricted
	£	£
Direct charitable expenditure	38,000	-
Depreciation	18,227	-
Governance cost		
Professional fees	2,847	-
Repairs	4,613	-
Bank charges	71	-
	63,759	-

4. Tangible Fixed Assets	Land	Building	Total
Cost at 1 August 2024	2,123,315	911,374	3,034,689
Additions	-	-	-
Disposals	-	-	-
As at 31 July 2025	2,123,315	911,374	3,034,689
Depreciation			
Balance B/F	-	27,280	27,280
Charge for the year	-	18,227	18,227
Elimination	-	-	-
As at 31 July 2025	-	45,507	45,507
Net Book Value			
As at 31 July 2025	2,123,315	865,867	2,989,182
As at 31 July 2024	2,123,315	884,094	3,007,409

Land and Buildings apportioned on the basis of at 70% land and 30% Building.

Building element depreciated over 2% p.a. over a period of 50 years.

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2025 (continued)

5. Creditors: Amount falling due within one year

	2025	2024
	£	£
Other creditors	1,050	1,050
Depreciation	18,227	27,280
	<u>19,277</u>	<u>28,330</u>

6. Trustees Remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 July 2025 nor for the year ended 31 July 2024.

NORTH LONDON CENTRAL MOSQUE TRUST

England & Wales - Charity number 299884

Accounts



North London Central Mosque Trust

Report and Financial Statements

For the year ended

31 July 2024

Charity no: 299884

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2024

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Annual report and financial statements for the year ended 31 July 2024

Legal and administrative information

Trustees

M Kozbar (chairman)
A Raje (Treasurer)
K Oumar (Secretary)
M Hassan
A I Barud

Chairman

M Kozbar

Correspondence address

7-11 St Thomas's Road
Finsbury Park
London
N4 2QH

Bankers

Al Rayan Bank
77-79 Edgware Road
London
W2 2HZ

North London Central Mosque Trust
Annual report and financial statements for the year ended 31 July 2024

Report of the trustees for the year ended 31 July 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 July 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and fully comply with the charity's trust deed and applicable law.

Structure, Governance and Management

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Objectives and Activities

The charity's objectives are to advance and propagate the knowledge of Islam in the UK and abroad but without prejudice to the generality of foregoing by the provisions of a mosque and religious Centre for the furtherance of the objectives but not otherwise.

In furtherance of these objectives the mosque is serving as a religious Centre as well as providing daily prayers and Friday prayer (Juma).

Financial review

During the year the charity received income of £113,750 (2023: £105,653) which comprises of 22,530 (2023: £18,073) of Investment Income and £91,221 (2023: £87,389) of Rental Income. Expenditure incurred of £69,875 (2023: £43,440). Overall there was a surplus of £43,876 (2023: £62,213).

During the year, the charity bought an investment property comprising of 15 flats .

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2024

Trustees' responsibilities in relation to financial statements

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Approved by the trustees and signed on its behalf by:

M Kozbar



Trustee

13th May 2025

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2024

Independent examiner's report to the Trustees of North London Central Mosque Trust

I report on the accounts of the charity for the year ended 31 July 2024, which are set out on pages 6 to 10.

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- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
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Basis of independent examiners report

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Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2024

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S M Q Accountancy and Management Consultancy Ltd
Crown House-Suite 702
North Circular Road
London
NW10 7PN
Date: 13th May 2025

North London Central Mosque Trust

Statement of financial activities for the year ended 31 July 2024

Annual report and financial statements for the year ended 31 July 2024

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		£	£	2024	2023
				£	£
Incoming resources					
General donation		-	-	-	201
Investment	2	22,530		22,530	87,389
Other Income		91,221		91,221	18,073
Total Incoming resources		113,751	-	113,751	105,653
Resources Expended					
Direct charitable expenditure		16,500		16,500	-
Governance cost	3	309	-	309	87
Other Costs	4	53,066		53,066	43,353
Total resources expended		69,875	-	69,875	43,440
Net Incoming/ (outgoing) Resources for the year		43,876	-	43,876	62,213
Balance at 1 August 2023		3,631,703	-	3,631,703	3,569,490
Balance at 31 July 2024		3,675,579	-	3,675,579	3,631,703

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2024

Balance sheet as at 31 July 2024

	Notes	31.07.2024 £	31.07.2023 £
Fixed assets			
Investment Property	4	3,007,409	1,505,668
		-	-
Current assets			<hr/>
Cash at bank	5	666,420	2,130,638
Other debtors		2,800	5,500
		<hr/>	<hr/>
Creditors	6	(1,050)	(10,103)
Net current assets		3,675,579	3,631,703
Net assets		3,675,579	3,631,703
Funds			
Balance brought forward		3,631,703	3,569,490
Incoming/(outgoing) resources		43,876	62,213
Total funds		3,675,579	3,631,703

Approved by the trustees and signed on its behalf by:



M Kozbar Trustee

13th May 2025

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2024

1. Accounting policies

a) Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

b) Donations' legacies and similar income

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income and the trustees are reasonably certain they will receive it.

c) Tax reclaims on donations

Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

d) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

e) Resources expended

Expenditure is included on an accruals basis.

Grants payable are charged in the year when conditions attaching to the grant are fulfilled and a properly completed claim has been received by the charity.

Support costs relate to costs of processing grants and applications and general office expenses.

2. Investment income

	2024	2023
	£	£
Rent received	91,221	87,379

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2024 (continued)

3. Resources expended	Unrestricted £	Restricted £	
Direct charitable expenditure			
Depreciation	18,227	-	
Governance cost			
Professional fees	16,500	-	
Repairs	34,839	-	
Bank charges	309	-	
	69,875	-	
4. Tangible Fixed Assets	Land	Building	Total
Cost at 1 August 2023	1,053,000	452,668	1,505,668
Additions	1,070,315	458,706	1,529,021
Disposals	-	-	-
As at 31 July 2024	2,123,315	911,374	3,034,689
Depreciation			
Balance B/F	-	9,053	9,053
Charge for the year	-	18,227	-
Elimination	-	-	-
As at 31 July 2024	-	27,280	9,053
Net Book Value			
As at 31 July 2024	2,123,315	884,094	3,007,409
As at 31 July 2023	1,053,000	443,615	1,496,615

Land and Buildings apportioned on the basis of at 70% land and 30% Building.

Building element depreciated over 2% p.a. over a period of 50 years.

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2024 (continued)

5. Creditors: Amount falling due within one year

	2024	2023
	£	£
Other creditors	1,050	1,050
Depreciation	18,227	9,053
	<u>19,277</u>	<u>10,103</u>

6. Trustees Remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 July 2024 nor for the year ended 31 July 2023.

NORTH LONDON CENTRAL MOSQUE TRUST

England & Wales - Charity number 299884

Accounts



North London Central Mosque Trust

Report and Financial Statements

For the year ended

31 July 2023

Charity no: 299884

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2023

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Annual report and financial statements for the year ended 31 July 2023

Legal and administrative information

Trustees

M Kozbar (chairman)
A Raje (Treasurer)
K Oumar (Secretary)
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H A Ahmad
A I Barud

Chairman

M Kozbar

Correspondence address

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Al Rayan Bank
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North London Central Mosque Trust
Annual report and financial statements for the year ended 31 July 2023

Report of the trustees for the year ended 31 July 2023

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Objectives and Activities

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In furtherance of these objectives the mosque is serving as a religious Centre as well as providing daily prayers and Friday prayer (Juma).

Financial review

During the year the charity received income of £105,653 which comprises of 18,073 Investment Income and £87,379 Rental Income. Expenditure incurred of £43,440. Overall there was a surplus of £62,213.

We extended the lease of our property to the current leaseholder and we invested the money in another freehold building. This seems to be the way forward for our long term goal of having income for the Trust so that we self-sufficient and can carry our many more community projects.

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2023

Trustees' responsibilities in relation to financial statements

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Approved by the trustees and signed on its behalf by:



M Kozbar

Trustee

14th May 2024

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2023

Independent examiner's report to the Trustees of North London Central Mosque Trust

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Respective responsibilities of trustees and examiner

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Basis of independent examiners report

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Independent examiner's statement

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(1) Which gives me reasonable cause to believe that in any material respect the requirements

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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2023

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S M Q Accountancy and Management Consultancy Ltd
Crown House-Suite 702
North Circular Road
London
NW10 7PN
Date: 14th May 2024

North London Central Mosque Trust

Statement of financial activities for the year ended 31 July 2023

Annual report and financial statements for the year ended 31 July 2023

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		£	£	2023	2022
				£	£
Incoming resources					
General donation		201	-	201	-
Investment	2	87,379		87,379	4,748
Other Income		18,073		18,073	875,260
Total Incoming resources		105,653	-	105,653	880,008
Resources Expended					
Direct charitable expenditure		-		-	-
Governance cost	3	87	-	87	72
Other Costs	4	43,353		43,353	64,066
Total resources expended		43,440	-	43,440	64,138
Net Incoming/ (outgoing) Resources for the year		62,213	-	62,213	815,870
Balance at 1 August 2022		3,569,490	-	3,569,490	2,753,620
Balance at 31 July 2023		3,631,703	-	3,631,703	3,569,490

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2023

Balance sheet as at 31 July 2023

	Notes	31.07.2023 £	31.07.2022 £
Fixed assets			
Investment Property	4	1,505,668	-
		-	-
Current assets			
Cash at bank	5	2,130,638	3,570,540
Other debtors		5,500	-
		<u> </u>	<u> </u>
Creditors	6	(10,103)	(1,050)
Net current assets		3,631,703	3,569,490
Net assets		3,631,703	3,569,490
Funds			
Balance brought forward		3,569,490	2,753,620
Incoming/(outgoing) resources		62,213	815,870
Total funds		3,631,703	3,569,490

Approved by the trustees and signed on its behalf by:



M Kozbar Trustee

14th May 2024

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2023

1. Accounting policies

a) Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

b) Donations' legacies and similar income

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income and the trustees are reasonably certain they will receive it.

c) Tax reclaims on donations

Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

d) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

e) Resources expended

Expenditure is included on an accruals basis.

Grants payable are charged in the year when conditions attaching to the grant are fulfilled and a properly completed claim has been received by the charity.

Support costs relate to costs of processing grants and applications and general office expenses.

2. Investment income

	2023	2022
	£	£
Rent received	87,379	3,583

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2023 (continued)

3. Resources expended	Unrestricted £	Restricted £
Direct charitable expenditure		
Depreciation	9,053	-
Governance cost		
Professional fees	22,900	-
Repairs	11,400	-
Bank charges	87	-
	43,440	-

4. Tangible Fixed Assets	Land	Building	Total
Cost at 1 August 2022	-	-	-
Additions	1,053,000	452,668	1,505,668
Disposals	-	-	-
As at 31 July 2023	1,053,000	452,668	1,505,668
Depreciation			
Balance B/F	-	9,053	9,053
Charge for the year	-	-	-
Elimination	-	-	-
As at 31 July 2023	-	9,053	9,053
Net Book Value			
As at 31 July 2023	1,053,000	443,615	1,496,615
As at 31 July 2022	-	-	-

Land and Buildings apportioned on the basis of at 70% land and 30% Building.

Building element depreciated over 2% p.a. over a period of 50 years.

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2023 (continued)

5. Creditors: Amount falling due within one year

	2023	2022
	£	£
Other creditors	1,050	1,050
Depreciation	9,053	-
	<u>10,103</u>	<u>1,050</u>

6. Trustees Remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 July 2023 nor for the year ended 31 July 2022.

NORTH LONDON CENTRAL MOSQUE TRUST

England & Wales - Charity number 299884

Accounts



North London Central Mosque Trust

Report and Financial Statements

For the year ended

31 July 2022

Charity no: 299884

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2022

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North London Central Mosque Trust
Annual report and financial statements for the year ended 31 July 2022

Legal and administrative information

Trustees

M Kozbar (chairman)
A Raje (Treasurer)
K Oumar (Secretary)
M Hassan
H A Ahmad
A I Barud

Chairman

M Kozbar

Correspondence address

7-11 St Thomas's Road
Finsbury Park
London
N4 2QH

Bankers

Al Rayan Bank
77-79 Edgware Road
London
W2 2HZ

North London Central Mosque Trust
Annual report and financial statements for the year ended 31 July 2022

Report of the trustees for the year ended 31 July 2022

The trustees present their report along with the financial statements of the charity for the year ended 31 July 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and fully comply with the charity's trust deed and applicable law.

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Objectives and Activities

The charity's objectives are to advance and propagate the knowledge of Islam in the UK and abroad but without prejudice to the generality of foregoing by the provisions of a mosque and religious Centre for the furtherance of the objectives but not otherwise.

In furtherance of these objectives the mosque is serving as a religious Centre as well as providing daily prayers and Friday prayer (Juma).

Financial review

During the year the charity received income of £4,748 which comprises of 1,165 Investment Income and £3,583 Rental Income. Expenditure incurred of £852. Overall there was a surplus of £3,896.

Due to strategic reasons, the trustees decided to dispose off the investment property for £3,360,260. Gain on disposal of property was £875,260, which has been included as part of other income. Associated costs in selling of the property were £64,066.

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2022

Trustees' responsibilities in relation to financial statements

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which 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 Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on its behalf by:



M Kozbar

Trustee

5th May 2023

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2022

Independent examiner's report to the Trustees of North London Central Mosque Trust

I report on the accounts of the charity for the year ended 31 July 2022, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2022

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S M Q Accountancy and Management Consultancy Ltd
Crown House-Suite 702
North Circular Road
London
NW10 7PN
Date: 5th May 2023

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2022

Statement of financial activities for the year ended 31 July 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming resources					
General donation		-	-	-	1,225
Investment	2	4,748	-	4,748	35,834
Other Income		875,260		875,260	-
Total Incoming resources		880,008	-	880,008	37,059
Resources Expended					
Direct charitable expenditure		-	-	-	15,000
Governance cost	3	72	-	72	1,122
Other Costs	4	64,066		64,066	-
Total resources expended		64,138	-	64,138	16,112
Net Incoming/ (outgoing) Resources for the year		815,870	-	815,870	20,947
Balance at 1 August 2021		63,211		2,753,620	2,753,620
Balance at 31 July 2022		879,081		3,569,490	2,753,620

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2022

Balance sheet as at 31 July 2022

	Notes	31.07.2022 £	31.07.2021 £
Fixed assets			
Investment Property	4	-	2,485,000
		-	<u>2,485,000</u>
Current assets			
Cash at bank	5	3,570,540	269,670
Creditors	6	<u>(1,050)</u>	<u>(1,050)</u>
Net current assets		3,569,490	<u>268,620</u>
Net assets		3,569,490	2,748,620
Funds			
Balance brought forward		2,753,620	2,732,673
Incoming/(outgoing) resources		815,870	20,947
Total funds		3,569,490	2,753,620

Approved by the trustees and signed on its behalf by:



M Kozbar Trustee

5th May 2023

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2022

1. Accounting policies

a) Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

b) Donations' legacies and similar income

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income and the trustees are reasonably certain they will receive it.

c) Tax reclaims on donations

Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

d) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

e) Resources expended

Expenditure is included on an accruals basis.

Grants payable are charged in the year when conditions attaching to the grant are fulfilled and a properly completed claim has been received by the charity.

Support costs relate to costs of processing grants and applications and general office expenses.

2. Investment income

	2022	2021
	£	£
Rent received	3,583	35,834

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2022 (continued)

3. Resources expended	Unrestricted		Restricted
	£		£
Direct charitable expenditure			
Depreciation	-	-	-
Governance cost			
Accountancy	-	-	-
Bank Charges	72	-	-
	72		-

4. Tangible Fixed Assets	Land	Building	Total
Cost at 1 August 2021	1,750,000	750,000	2,500,000
Additions	-	-	-
Disposals	(1,750,000)	(750,000)	(2,500,000)
As at 31 July 2022	1,750,000	750,000	2,500,000
Depreciation			
Balance B/F	-	15,000	15,000
Charge for the year	-	-	-
Elimination	-	-	-
As at 31 July 2022	-	-	-
Net Book Value			
As at 31 July 2022	-	-	-
As at 31 July 2021	1,750,000	735,000	2,485,000

Land and Buildings apportioned on the basis of at 70% land and 30% Building.

Building element depreciated over 2% p.a. over a period of 50 years.

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2022 (continued)

5. Creditors: Amount falling due within one year

	2022	2021
	£	£
Other creditors	<u>1,050</u>	<u>1,050</u>

6. Trustees Remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 July 2022 nor for the year ended 31 July 2021.

NORTH LONDON CENTRAL MOSQUE TRUST

England & Wales - Charity number 299884

Accounts



North London Central Mosque Trust

Report and Financial Statements

For the year ended

31 July 2021

Charity no: 299884

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2021

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North London Central Mosque Trust
Annual report and financial statements for the year ended 31 July 2021

Legal and administrative information

Trustees

M Kozbar (chairman)
A Raje (Treasurer)
K Oumar (Secretary)
M Hassan
H A Ahmad
A I Barud

Chairman

M Kozbar

Correspondence address

7-11 St Thomas's Road
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Al Rayan Bank
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North London Central Mosque Trust
Annual report and financial statements for the year ended 31 July 2021

Report of the trustees for the year ended 31 July 2021

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Structure, Governance and Management

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Objectives and Activities

The charity's objectives are to advance and propagate the knowledge of Islam in the UK and abroad but without prejudice to the generality of foregoing by the provisions of a mosque and religious Centre for the furtherance of the objectives but not otherwise.

In furtherance of these objectives the mosque is serving as a religious Centre as well as providing daily prayers and Friday prayer (Juma).

Financial review

During the year the charity received income of £37,059 which comprises of £1,225 Investment Income and £35,834 Rental Income. Expenditure incurred of £16,112. Overall there was a surplus of £20,947.

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2021

Trustees' responsibilities in relation to financial statements

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

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- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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Approved by the trustees and signed on its behalf by:



M Kozbar

Trustee

10th March 2022

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2021

Independent examiner's report to the Trustees of North London Central Mosque Trust

I report on the accounts of the charity for the year ended 31 July 2021, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2021

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S M Q Accountancy and Management Consultancy Ltd
Crown House-Suite 702
North Circular Road
London
NW10 7PN
Date: 10th March 2022

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2021

Statement of financial activities for the year ended 31 July 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources					
General donation		1,225	-	1,225	1,290
Investment	2	35,834	-	35,834	41,046
Total Incoming resources		37,059	-	37,059	42,336
Resources Expended					
Direct charitable expenditure		15,000	-	15,000	-
Governance cost	3	1,122	-	1,122	72
Total resources expended		16,112	-	16,112	72
Net Incoming/ (outgoing) Resources for the year		20,947	-	20,947	42,264
Balance at 1 August 2020		42,264		2,751,733	2,709,469
Balance at 31 July 2021		63,211		2,772,680	2,751,733

North London Central Mosque Trust

Annual report and financial statements for the year ended 31 July 2021

Balance sheet as at 31 July 2021

	Notes	31.07.2021 £	31.07.2020 £
Fixed assets			
Investment Property	4	2,485,000	2,500,000
		<u>2,485,000</u>	<u>2,500,000</u>
Current assets			
Debtors	5	-	1,650
Cash at bank		288,730	251,133
Creditors	6	<u>(1,050)</u>	<u>(1,050)</u>
Net current assets		<u>287,680</u>	<u>251,733</u>
Net assets		<u>2,772,680</u>	<u>2,751,733</u>
Funds			
Balance brought forward		2,751,733	2,709,469
Incoming/(outgoing) resources		20,947	42,264
Total funds		<u>2,772,680</u>	<u>2,751,733</u>

Approved by the trustees and signed on its behalf by:



M Kozbar Trustee

10th March 2022

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2021

1. Accounting policies

a) Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

b) Donations' legacies and similar income

These are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income and the trustees are reasonably certain they will receive it.

c) Tax reclaims on donations

Tax reclaims are included in the SOFA at the same time as the gift to which they relate.

d) Investment income

Investment income is accounted for in the period in which the charity is entitled to receipt.

e) Resources expended

Expenditure is included on an accruals basis.

Grants payable are charged in the year when conditions attaching to the grant are fulfilled and a properly completed claim has been received by the charity.

Support costs relate to costs of processing grants and applications and general office expenses.

2. Investment income

	2021	2020
	£	£
Rent received	35,834	41,046

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2021 (continued)

3. Resources expended	Unrestricted £	Restricted £
Direct charitable expenditure		
Depreciation	15,000	-
Governance cost		
Accountancy	1,050	-
Bank Charges	72	-
	1,112	-

4. Tangible Fixed Assets	Land	Building	Total
Cost at 1 August 2020	1,750,000	750,000	2,500,000
Additions	-	-	-
As at 31 July 2021	1,750,000	750,000	2,500,000
Depreciation			
Balance B/F	-	-	-
Charge for the year	-	15,000	15,000
As at 31 July 2021	-	15,000	2,485,000
Net Book Value			
As at 31 July 2021	1,750,000	735,000	2,485,000
As at 31 July 2020	1,750,000	750,000	2,500,000

Land and Buildings apportioned on the basis of at 70% land and 30% Building.

Building element depreciated over 2% p.a. over a period of 50 years.

North London Central Mosque Trust

Notes forming part of the financial statements for the year ended 31 July 2021 (continued)

5. Debtors	2021	2020
	£	£
M Toumiat (Personal Loan)	<u>0</u>	1,650
6. Creditors: Amount falling due within one year	2021	2020
	£	£
Other creditors	<u>1,050</u>	<u>1,050</u>

7. Trustees Remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 July 2021 nor for the year ended 31 July 2020.