

REGISTERED CHARITY NUMBER: 1071261

Report of the Trustees and
Audited Financial Statements for the Year Ended 5 April 2017
for

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

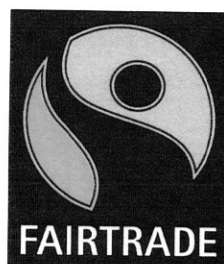
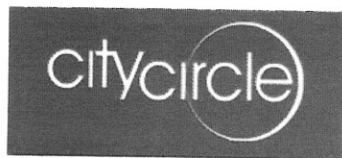
Reddy Siddiqui LLP
Chartered Accountants
183-189 The Vale
London W3 7RW

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

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for the Year Ended 5 April 2017

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HCM Partnerships



**EAST LONDON MOSQUE &
LONDON MUSLIM CENTRE**



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HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Report of the Trustees
for the Year Ended 5 April 2017

The trustees present their report with the Audited Financial Statements of Harrow Central Mosque & Masood Islamic Centre ('the charity') for the year ended 5 April 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives, aims and Strategies

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

The advancement of the religion of Islam according to Qur'an, Sunnah and Hadith.

Harrow Central Mosque was established to advance the spiritual and social welfare of people through the religion of Islam. Its prime objectives are to serve the Muslim Community of Harrow and surrounding areas and to make the mosque accessible and welcoming to people of all faiths and backgrounds.

Our Aim

To become the UK's leading Mosque and Educational Institute renowned as a centre of excellence offering spiritual and personal advancement.

Our Mission

To meet the needs of the community by providing excellent prayer facilities, establishing a high quality educational institute and developing services to meet the social, physical and intellectual needs of all ages and backgrounds, working in partnership with local public, private and third sector organisations.

Our Objectives

- To establish an efficient and effective governance structure with clear policies and procedures
- To improve the educational services offered by establishing a high quality centre of learning for both religious and secular teachings meeting the broad needs of the community
- To ensure women are provided with the highest standard of prayer facilities, educational services and social support
- To maintain and strengthen our partnerships with local and central government, interfaith forums, the Metropolitan Police and many other groups including local mosques
- To effectively manage the operations and expenditure of the Mosque with clarity and transparency
- To promote and encourage the participation from youth and women
- To reject and condemn extremism and terrorism in all its forms
- To make the Mosque a vibrant, welcoming and active focal point for the whole community, Muslim and non-Muslim

Our objectives are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Strategies

- To ensure that we have a robust management structure, operational team and team of volunteers to deliver our objectives
- To engage with the community to ensure our objectives are aligned with their needs and expectations and secular teachings meeting the broad needs of the community
- To engage with the non-Muslim community, local authority and local charities to strengthen relationships with the wider community and deliver support and services for all
- To ensure that the Mosque supports those in need through the effective and robust collection and distribution of Zakat and Sadaqah payments.
- To continually review the educational needs of the community and identify how the offering can be strengthened.

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Report of the Trustees
for the Year Ended 5 April 2017**

OBJECTIVES AND ACTIVITIES

Significant activities

New Building Project

The Building Control Certificate for the whole building was issued in December 2014 following completion of the mechanical, electrical and public health works. Previously building control approval had not been obtained for the basement. This has allowed us to open our free funeral services in May 2017 (see below). Also, some further minor works were carried out during the year.

Outstanding works that now remain include:

- Roofing: A new roofing system is required on top of the existing roof to eradicate water ingress problems in several locations due to poor design and workmanship dating back to work undertaken pre 2012. Patch repairs have been completed with partial success.
- External Landscaping: Planning condition required external landscaping.
- Basement works: Finishing works are outstanding and there are water ingress issues below ground level due to inadequate water proof tanking. Many areas are letting water in.
- External calligraphy
- Internal calligraphy and Mehrab
- Chandelier or lighting for the dome hall

Commercial Units

The Charity has three commercial units:

- Retail Unit** The retail unit has been occupied by commercial tenants since 2012.
- Café unit** Negotiations are currently in progress with a prospective tenant to commence to commence a lease of this unit.
- Gym Unit** The area earmarked for a commercial gym, has now been converted into a bereavement room for our free funeral services. At present, use of the room on the day of the funeral is free but use on other days will chargeable.

The intention is for the Mosque to work in partnership with both commercial tenants to ensure they meet the needs of our diverse community.

Mortuary

Following the aforementioned corrective works (mechanical and electrical), the mortuary in the basement is now complete and a donation based free funeral service for the residents of Harrow has been launched on the 14 May 2017.

Old Mosque Redevelopment

This continues to be a core focus and HCM remains in close discussion with the council, having independently sought professional advice and assistance to ensure the best interests of the Mosque are achieved within the parameters of the planning conditions. The intention is to make HCM self-sufficient for the running & management cost of both buildings and not to be reliant solely on the charitable donations of the local Muslim community.

HCM submitted **two alternative concept plans** to the Harrow Council Planners:

- Option 1:** Converting the existing building into 6 flats. This option will cost about £350,000 - £400,000 according to the broad estimate by the specialists involved. This will generate income of £60,000 net per annum
- Option 2:** A new building construction of 11 flats by knocking down and rebuilding on the existing site at an estimated all inclusive cost of £1.9M - £2M. This option will generate estimated rental income of £72,000 net per annum.

The preference is to obtain approval for option 1 that requires lower investment and results in quicker payback of the invested capital amount; it will be quicker to complete and hence generate an earlier rental income. Following several meetings and consultations between HCM, its professional advisors and Harrow Council, we are now quite optimistic about getting the final planning approval for this option.

**HARROW CENTRAL MOSQUE & MASOOD
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**Report of the Trustees
for the Year Ended 5 April 2017**

OBJECTIVES AND ACTIVITIES

Significant activities

EDUCATION

The foundation of the religion of Islam is knowledge and Allah said to the Messenger ﷺ when he supplicates to say 'oh Allah increase me in Knowledge', and the prophet ﷺ said that 'seeking knowledge is compulsory for every Muslim', man and woman.

1. Our Vision

The Prophet ﷺ transformed the Companions (May Allah Be Pleased With Them) to be a different people. Our main objective at the Education department is to transform knowledge of information to characteristics and actions. To achieve this we offer a wide variety of courses designed to meet the range (all levels and all ages) of needs of the community which will facilitate classical Islamic sciences taught by qualified teachers.

2. Scholar in Residence/Head of Education and Program Director for Larayb

HCM has been fortunate to have had Shaykh Faid Mohammed Said as Scholar in Residence and Head of Education since 2014, who has left for new ventures after laying the foundations and setting a direction towards a successful Islamic school. Imam Rashid ul Malik a renowned scholar within the community has agreed to continue leading the education department in the interim whilst a new Head of Education is appointment. We give thanks to respected Shaykh Faid for his tireless service, dedication and energy.

3. Nur Madrassah

The objectives of the Madrassah are to:

- Offer Islamic education of a high standard to children aged 6 to 15
- Offer the correct teachings of Tajweed (pronunciation) rules to enable students to recite the Glorious Qur'an correctly
- Teach good morals and etiquette
- Teach how to be a Muslim that benefits the wider community

The aim of the Madrassah is to ensure that students are receiving the best of Islamic education, in order for them to excel in their learning of the Glorious Qur'an and the Sunnah. We have endeavoured to:

- **Streamline the classes:** We have divided the classes into different levels depending on student age groups and gender.
- **Recruit excellent teachers:** In order to provide the best of Islamic education to our children, we have recruited three new Madrassah teachers and two new volunteer assistant teachers to help achieve our aims.
- **Hold Regular Madrassah Assemblies:** The Madrassah students participated in a Hajj assembly on 16th October 2014, where all the parents were invited to show their support and give encouragement to our children. Other Madrassah assemblies are focused on the holy months of Ramadhan and Rabi ul Awal
- **New Curriculum:** We are delighted to announce that Nur Madrassah has introduced its first ever structured curriculum. A special function was held on 13 May 2017 to formally launch the new curriculum which was a huge success. We wish to thank our respected Shaykh Faid for his tremendous efforts in the preparation and implementation of this excellent achievement.
- **Database:** The school has introduced a cloud based database increasing efficiency and productivity levels where students progress, progress and fees can be monitored. The system also allows parents/guardians a login to track the progress of their children.
- **Hifz -** In addition the boys hifz class an additional beginner's boys class and a girls class have been introduced. The madrassa now boasts over 50 students aiming to become Hufaaz. During the 2017 Ramadan, our students were given the opportunity to lead all 20 rakaats of the taraweeh prayer which was a huge achievement for the madrassa and community. This is an initiative which we hope to continue for the years to come in order to create Imams and leaders for the community.

4. Management and Administration

- We currently have a total of fifteen Qur'an and Islamic Studies teachers at the Madrassah.
- Two administrators report to a senior administrator who reports to the Head of Education.
- A database system has been designed and introduced for effective management of student data, complying with related legislation.

**HARROW CENTRAL MOSQUE & MASOOD
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**Report of the Trustees
for the Year Ended 5 April 2017**

OBJECTIVES AND ACTIVITIES

Significant activities

4. Management and Administration (continued.....)

- We have produced a detailed Madrassah handbook which provides the community with information on the Madrassa's aims and objectives, details of how the Madrassah operates and what the expectations of students and parents are.
- Student numbers have increased. The Madrassah now accommodates for 516 (2016: 342) students ranging from the ages 6 to 15 years old.
- Regular meetings take place with Madrassah Staff/Teachers to provide training and share information.

5. Teacher training

Training has been provided to teachers on a regular basis to ensure there is a continuous improvement in the teaching standards. Training has been provided internally and externally by reputable institutions on:

- Presenting the syllabus (specific topics and how to handle questions)
- Class control techniques and strategies
- Class management and lesson planning
- Strategies of teaching Quran
- Safeguarding

6. Establishment of a Library

As the mosque, its community and its services expand, the library is befitting of a community that is serious about establishing a seat of community, learning and nur, and becoming a beacon of such. The intention of building the library was that of some of the pious of the community, with the intention of creating a space where the entire community, even those who may not share our religion, may come learn, explore and study.

The resources of the library will include that of any higher institution of learning, including books (related to all subjects), periodicals, computing, audio/visual, a children's corner, and the creation of a space that facilitates reading and learning.

The Library is meant to be more than a repository of books, it is resource for the community and a place of continual learning. As such, in addition to facilitating library and community services, the library will host reading and study circles to unlock the light that lines its shelves. This is an initiative being led by Shaykh Faïd and still due for completion.

7. Larayb Institute for Education (LiFE)

Larayb Institute for Education (LiFE) was founded in May 2013 to offer courses, classes and activities to adult members of the community.

The following activities/courses have been delivered in 2016/17:

Arabic Language - Ustadh Safer	Tafseer - Shaykh Faïd Mohammed Said
Hanifi Fiqh - Imam Shafiuddin	Arabic Grammar - Shaykh Faïd Mohammed Said
Ladies Hifz Class - Ustadha Dina	Marriage - relationship of tranquillity
Seerah Ladies - Ustadha Nishat	Arabic Calligraphy 1-Ustadh Moustafa Hasan
Fiqh Ladies - Ustadha Amina	Arabic Calligraphy 2 - Ustadh Moustafa Hasan
Qur'an for Beginners Ladies - Ustadha Amina	Escape to Allah retreat 2016 - Shaykh Faïd

The Larayb institute of Education has also been blessed with the visit of many Mashaykh from across the world who have accepted respected Shaykh Faïd's invitation, from the likes of:

Habib Ali al-Jifri (UAE) who had held a conference of family relationships and a Mawlid gathering in the evening. Shaykh Abdul Rashid Ali Sufi (Qatar) who is a world renowned Qari that holds many Ijazaat in the Quranic sciences of recitation. Habib Ubaydullah al-Attas (Makkah), gave a lecture upon the Mercy of the Beloved Prophet ﷺ. Shaykh Waleed Mosaad (USA), Shaykh Yahya Rhodus (USA), Habib Faisal al-Kaff (Jeddah), Shaykh Faraz Rabbani (Canada), Shaykh Ahmed bin Shadan (Malaysia), Shaykh Muhammad Ba Shuaib (UK) and Shayhunaa Ambaci (Senegal) who is the advisor for the World Economic Council.

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Report of the Trustees
for the Year Ended 5 April 2017**

OBJECTIVES AND ACTIVITIES

Significant activities

Supplementary School

In October 2012 HCM partnered with City Circle, to successfully launch a Saturday supplementary school teaching English and Maths to children. The school has expanded each year and currently teaches children in years 4-9. We are very grateful to all the volunteer teachers for their hard work and dedication for the benefit of the community.

Ramadan & Religious Festivals

Alhamdulillah we have now seen 6 Ramadans in the new Mosque and they have been a huge success with record numbers of attendees for both the night prayer (Taraweeh) and the Eid-Ul-Fitr prayers. Masha'Allah the month witnesses the delivery of over 100 talks and seminars in the English language, by a number of distinguished imams and scholars. This includes daily lectures on an array of topics, evening talks, kids' activities, youth programme, Qiyam-ul-Layl (night vigil prayer), health lectures and fiqh courses.

As Trustees it is always an honour and privilege to serve the community in this Holy month and in particular the 80 people (M'otakifeen) who performed i'tekaf this year. Daily iftars including a public iftar were held with all costs sponsored by the community and local businesses.

HCM celebrates many religious festivals including:

- Milad-un-Nabi (peace be upon him)
- Laila-tul-Barat
- Miraj-un-Nabi (peace be upon him)
- Yaum-e-Shohadah / Yaum-e-Ashura
- Mehfil-e-Ziker and many more

Youth Services

The Harrow Central Mosque Youth Club was established in 2009 for young people in Harrow and beyond. It is set apart as a place for young people's leisure time activities, mental and spiritual development for the young.

It is presently aimed at youth from 6-24. Its core values are stated as:

- Equality and Inclusion - We believe in the uniqueness, value and potential of every young person
- Quality and Excellence - We value professionalism, learning, teamwork and excellence
- Social Disadvantage - We are committed to engage young people from the most disadvantaged communities
- Environment for Growth - We provide environments of encouragement, growth, responsibility and character development.
- Islamic Perspective - We base our ethos on Islamic principles of hope, love and faith
- Leadership - We prepare young people to lead in work and civil society

A number of recreational activities and educational activities have been arranged through the year together with a regular vibrant Friday youth club.

Services for Women (Sisters)

A sisters' committee has been established with the following key objectives:

- To ensure that the day to day running of the Mosque meets the needs of sisters
- To provide educational services to meet the needs of sisters
- To promote physical wellbeing in sisters of all ages
- To provide a social platform for sisters of all ages

An ever increasing range of activities are being provided for women including:

- | | |
|-------------------------------|---|
| - Tajweed and Tafseer classes | - Qur'anic translation and Arabic classes |
| - Ghusl training | - Salat-ul-Tasbeeh and Milad events |
| - Mah Noor Circles | - Story time for sisters and children |
| - Coffee mornings | - Sewing classes/embroidery |
| - Fund raising events | - Fiqh and Aqida classes |
| - Main Milad events | - Courses for reverts |
| - Mother and toddler group | - Quranic Hifz classes |

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Report of the Trustees
for the Year Ended 5 April 2017

OBJECTIVES AND ACTIVITIES

Significant activities

Services for Elders

The now well established HCM Seniors' Forum continues to offer a wide range of activities, events and services to elders of the community. These have included:

- Health talks
- Regular coffee mornings
- Dementia awareness
- IT surgeries
- Tai chi and exercise classes
- Pensions advice sessions
- Partnership with AGE UK to offer advice on welfare benefits and care needs
- Eid dinners
- Umraah trips
- Regular day trips. Destinations have included Isle of Wight, Weymouth and the Olympic Park

The range of activities will continue to expand and a special focus will be made on meeting the needs of sisters. Further trips within the UK and abroad are planned with destinations to include Turkey and Spain.

Free Funeral Services

Since its launch in May 2017, HCM's donation based funeral service has been providing a free funeral service for the Muslim community within our pre determined catchment area. To date we have successfully undertaken 25 funerals, ranging from still births to elderly mayits including one in collaboration with Harrow council to carry out the final rights for a Muslim mayit who did not have any next of kin.

We have been providing a comprehensive service to include the pick up, storage, ghusal, Janazah Salah and transportation to the families chosen Cemeteries. We have also been offering the services of our silent room for the families to mourn and pray for their deceased.

Up till October 2017 all funeral service duties were performed by volunteers, however as part of our future planning an individual has been employed to deal with the transportation requirements.

As the funeral service is donating based, we have been relying on the continuous support of our community to maintain our service level and to date, we have seen great generosity from our community and the users of our funeral service

Relationship Advice Service

We are honoured to have our respected Scholar in Residence, Shaykh Faid Mohammed Said offer a completely confidential advice service on marital and family relationships. All advice and teachings are from the Qur'an, Sunnah and examples of the Pious Predecessors.

Adoption Awareness

We have worked closely with the charity and adoption service Coram to raise the awareness of Muslim children needing Muslim families to adopt them.

Communication

An ever increasing number of forms of communication are being adopted to ensure that our diverse community is kept informed of HCM news, activities and events. These include:

- Jumaah announcements
- Newsletters
- Weekly emailshots
- Social media (Facebook and Twitter)
- Website
- Events guide booklets
- Plasma screens

School Visits

HCM regularly organises tours and lectures for local schools. Over 40 tours a year take place and excellent feedback is always received from teachers and pupils on their experience. The Mosque is always open to requests for school visits.

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Report of the Trustees
for the Year Ended 5 April 2017

OBJECTIVES AND ACTIVITIES

Significant activities

Interfaith

HCM is part of the Harrow Interfaith Council and Harrow Interfaith Dialogue and actively takes part in inter-community activities and dialogue. We also invite interfaith members, Councillors and other community-members Mosque during the month of Ramadan for Iftar (breaking the fast) and for other special events.

Fitness Activities

Silat and Taekwondo martial arts classes have very successfully been launched for brothers and children respectively. We are looking into launching further classes for brothers, sisters and children.

Summary of Activities

In summary Harrow Central Mosque has become a vibrant and active focal point for the community. In addition to being a place of worship and in pursuance of its charitable aims, it offers a broad range of activities, events and services to meet the needs of the diverse community.

Future plans include:

- Broadening the range of activities and services offered to the Afghan, Somali, Bengali and other communities
- Continuing to increase the range of activities offered to sisters with a special focus on health and well being
- Establishing more partnerships with local organisations to deliver services to the local Muslim and wider community
- Expand our library resources and make use of these to provide a platform for learning about Islam and qur'an by people of all faiths and backgrounds.
- Carrying out research to identify the Islamic educational needs of the community and organise the provision of courses accordingly through the Life project.

Grantmaking

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. The Mosque has given these funds to internationally recognised UK charities in working in those countries towards relieving the pain and sufferings of the people affected by such calamities.

This year, as we did last year, we administered the receipt and distribution of Zakat, which is collected and distributed in accordance with the teachings of Islam for the relief of those in poverty and the destitute. We work with partner organisations, usually the local Mosque, to identify who we can help through our Zakat Committee.

Volunteers

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities and we have **over 100 people** regularly giving their time. All our trustees also give of their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are DBS checked (formerly called **CRB**).

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Report of the Trustees
for the Year Ended 5 April 2017**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Harrow.

(A) Religious activities

HCM provides a centre for our prayers and worship and for the activities associated with Islam. During the year under review, HCM offered a range of religious services and activities including:

- Prayers:** HCM is open for daily prayers, Friday prayers and special Taraweeh prayers during Ramadan
- Festivals:** HCM provides food during Ramadan for visitors to break their fasts. Eid and the birth of the Holy Prophet Mohammed (peace and blessings be upon him) are also celebrated.
- Nikah:** HCM provides Muslim couples with an appropriate location for their Islamic marriage (Nikah). HCM strongly encourages all couples to register their marriages in accordance with English law to ensure legally enforceable rights are secured for both parties as well as the marriage being recognised in the UK.
- Hifz:** Memorisation of the holy Quran (Hifz) is considered an important element of religious education and training. Hifz teaching continues to be provided in a structured format and to date we have **four** Hifz graduates. In 2015 a special Hifz course commenced for women only.
- Education:** Since April 2012 HCM has put in place a series of programmes for all the community educating in different aspects of Islam. These are being heavily publicised through public announcements, social media and on-line and are delivered by highly reputed and respected teachers/scholars. This included a 10 week course designed for new Muslims, those interested in Islam as well as those confused by Islam.
- Inter-faith dialogue:** HCM is an active member of the Faith Communities Forum for the Harrow area. HCM use this platform to promote inter-faith dialogue and social cohesion.
- Zakat:** One of the fundamentals of Islam is that all who have suitable means should offer Zakat. Zakat does not need to be distributed through a Mosque but HCM does offer the community the opportunity to contribute to a Zakat fund. All of the Zakat collected is treated as a restricted fund and distributed in a carefully controlled manner to registered charities. The Mosque makes no charge for the collection and distribution of Zakat and measures are taken to ensure there are no conflicts of interest.

(B) Community activities

HCM's community hall, rooms and other facilities in the new Mosque provide a valuable educational and recreational resource to all in the local community. A wide variety of activities are organised and take place in the community centre.

- Hall & rooms:** Hall and meeting rooms are available for use by local groups and organisations. Local charities are encouraged to make use of our meeting rooms, and HCM are planning to host surgeries with the local MP for Harrow. When facilities are not required for community use they are available for hire on commercial terms. This year alone (2015/2016) our facilities have been used on over 100 occasions.
- Community Partnerships:** HCM intend to maintain and develop existing range of community activities working in partnership with the community, the local authority, the police, other faith groups and community interest groups. We continue to place great importance on sharing a good understanding of our faith with our non-Muslim neighbours and vice-versa.

**HARROW CENTRAL MOSQUE & MASOOD
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**Report of the Trustees
for the Year Ended 5 April 2017**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

- Funeral facilities:** HCM provides a complete funeral service in line with the teachings of Islam with the intention of relieving the deceased's bereaved relatives of the burden of organising burials. HCM plan to continue initiatives already in place in arranging special classes to teach people how to proceed with Islamic burial procedures including how to give ghusl (cleaning the deceased's body before burial).
- Elderly:** In partnership with Age Concern, the Mosque started a project to establish a special service to help the elderly in Harrow, open to both Muslims and non-Muslims alike. We hope this will benefit our respected elders in the community. May this provide an opportunity for all of us to get involved to honour and provide khidmat (service) to our elders and strengthen our bonds of love and respect for them.
- Youth:** Efforts continued with the active involvement of younger members of the congregation in carrying forward various activities for the youth. Significantly this included the Harrow Central Mosque Youth club (for ages 12 years and over) which has proved popular and is held every Friday afternoon offering various recreational activities. Also very successful was the Kids six-day Summer Camp during Ramadan. Reported in the national press as a "huge success".
- Women:** Last year a Sisters Committee was formed with a view to working towards the aforementioned key objectives. Since then various initiatives were planned out and carried forward. Details will be presented in the next Trustees Report. By way of an overview these included religious functions for ladies only and various regular religious / social gatherings, prayers, ghusl training, and study circles.

Fundraising activities

The main efforts for fundraising tend to be during Ramadhan when guest speakers are invited throughout the holy month to help fundraising for the new Mosque project and to repay the Qard e Hasanah. Further activities are planned for 2014 including a fundraising dinner and the launch of a fundraising campaign focusing on businesses as well as individuals.

Fairtrade

Alhamdulillah, Harrow Central Mosque in October 2013 was awarded Fairtrade status reflecting the mosque's keenness to purchase products which display the Fairtrade mark. We are the first and currently the only Fairtrade Mosque in London and one of four in the UK.

The Fairtrade mark is an independent consumer label which appears on UK products as a guarantee that they have been certified against internationally agreed Fairtrade standards. It shares internationally recognised Fairtrade standards with initiatives in 20 other countries, working together globally with producer networks as Fairtrade Labelling Organisations International (FLO).

What is Fairtrade: Fairtrade is about better prices, decent working conditions, local sustainability, and fair terms of trade for farmers and workers in the developing world. By requiring companies to pay sustainable prices (which must never fall lower than the market price), Fairtrade addresses the injustices of conventional trade, which traditionally discriminates against the poorest, weakest producers. It enables them to improve their position and have more control over their lives.

We hope to invite the Fairtrade foundation to our Mosque to provide further information to the community on their work and how we as a community can help. We fully support the London Borough of Harrow's aim to becoming a Fairtrade Borough.

FINANCIAL REVIEW

Principal funding sources

The source of funding of the Mosque is by way of donation from the community. The donations collected are in the Mosque on Fridays and other days, by regular standing orders and through Just Giving and also a sum £23,562 (2016: £10,500) from gift aid tax recovery. The incoming resources from generated funds including gift aid tax recovered was £651,267 (2016: £621,055) and from charitable activities £78,512 (2016: £68,459). A more detailed analysis of these is included in notes 2, 3 and 4 to the financial statements.

HARROW CENTRAL MOSQUE & MASOOD
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Report of the Trustees
for the Year Ended 5 April 2017

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the reserve of the Charity. The reserve policy is that HCM holds enough funds to cover the operating costs for at least three months, excluding collection and distribution of Zakat and other restricted funds. The trustees recognise that in recent years, it has proved difficult to always maintain this level of reserves due to the huge cost of the new mosque building project. As this project is now edging to completion, the trustees will endeavour to increase the free reserves to reflect our policy.

FUTURE PLANS

Finances / Fundraising: With the aforementioned works coming to a close and the Qardh e Hasanah debt, HCM is planning further fundraising events.

Old Mosque redevelopment: With the advice of our retained professional advisors, and in compliance with the section 106 planning conditions, HCM are hoping to secure planning approvals in this respect.

Expansion of the Madrassa and supplementary schooling services: HCM hope to continue in their expansion of these services to enable more children to benefit both in terms of their religious education as well as their general academic progress and core skills.

Community Engagement: Efforts are underway and HCM are encouraging wider community engagement and contribution from its congregation at a local level addressing local issues and needs. HCM also are seeking to support social welfare initiatives working alongside other local charities, as well as supporting and delivering on community health as well as environmental initiatives.

Youth - Sisters - Seniors: With more recreational as well as educational activities planned for all members of the congregation, increasing the participation and engagement of 'all' is fundamental to the success of HCM. This remains a priority area for work. The specific sub groups are planning their activities which will be rolled out and widely publicised.

Services for the Disabled: Again another area which requires priority attention and reminding of the importance of inclusivity, is the development of HCM's services to the disabled members of our community. Plans are underway, as a start, in delivering classes to the deaf with trained staff.

Cafe Units: The Executive Committee is currently considering a proposal by a prospective tenant and hopes now to finalise the leases on the cafe unit.

Larayb Institute for Education (LIFE): The educational institute at HCM is progressing well, and with growing interest, HCM hopes to increase the number of courses being delivered.

Funeral service

Having gained the necessary experience and knowledge in the successful functioning of the funeral service, we feel that we are now in a position to extend our services to a wider community. Whilst our resources are still very limited, we feel that a "measured" expansion to our surrounding boroughs may be manageable. Again, it must be clearly highlighted as to which areas we can and can not cover.

We will propose that a reasonable charge is made payable for any funerals undertaken outside our catchment area, with a free service exclusive to the residents within the catchment area.

As a part of our long term planning, we have started researches into acquiring and developing land into a Muslim Cemetery.

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Report of the Trustees
for the Year Ended 5 April 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

Harrow Central Mosque ('HCM'), also known as Harrow Central Mosque and Masood Islamic Centre, is constituted as a charitable trust registered with the Charity Commission on 16th August, 1998 under charity number 1071261. It is governed by a deed of trust last updated in March 2003.

Recruitment and appointment of new trustees

The Trust Deed governs the appointment of the Trustees. Usually every three years, an election takes place (normally on the day of the AGM) where the prospective trustees contest in an open ballot and an executive committee is elected to govern the charity for a period of 3 years.

An existing board of Trustees is also authorised to appoint new Trustees to fill in vacancies arising through resignation or death of an existing trustee. In doing so, they consider, amongst other things, the skills sets required and time availability of the potential trustees. The general approach is that new Trustees should also be respected members of the faith and local communities. This serves to ensure that good relations are fostered between the Mosque and the people of the local community that they serve. In selecting new Trustees, the Trustees would seek to identify people who regularly attend events and functions organised by the Charity and are willing to volunteer to help in the broader community work. Potential Trustees are invited to attend Trustees' meetings as observers and are given more details of the Charity's aims and activities and, if all agree, they are then proposed as new Trustees at the subsequent Trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together on a regular basis to discuss and review and make decisions in relation to the running of the mosque and other activities provided by the charity. To assist the smooth running of the charity, the trustees have set up a number of sub committees, such as fund raising, education, mosque building project, financial management, building maintenance committees. A Sisters' Committee" has also been encouraged and established, to assist the Trustees and to address the specific needs of the women and girls.

The sub committees report back to the full meeting of the trustees for information and approval on a pre-set Agenda.

Induction and training of new trustees

Following appointment, new trustees are introduced to their new role and given copies of the trust deed, a Code of Conduct and a guide to the policies and procedures adopted by the charity. A number of publications from the Charity Commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act. Initially, new trustees work with an existing trustee assisting on particular activities and projects run by the charity. After satisfactory feedback from existing trustees, they are then given the task of leading a particular activity or project, reporting progress at trustees' meetings.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have assessed the risks the Charity faces and indeed operate a health and safety policy which is strictly monitored and updated regularly. The Trustees are satisfied that the system is in place to manage the risks that have been identified. In particular, sufficient insurance cover is in place and the finances of the mosque are kept under review.

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Report of the Trustees
for the Year Ended 5 April 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management (continued.....)

Appropriate DBS checks are made for all those who work with children or other vulnerable groups within the community.

In addressing matters of risk management, the appointment of a highly skilled and experienced Operations Manager has proved highly effective.

Formal establishment of a Board of Advisors - Since the establishment of HCM there has always been a group of individuals, originally known as the Advisory Committee (since 1984), then titled the Mosque Support Group (since 2007) and most recently, (2014) formalised into the Board of Advisors (2015). Their role is strictly in an advisory capacity only and has been set up within the powers of the Executive Committee (Constitution, clause D (viii)).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1071261

Principal address
34 Station Road
Harrow
Middlesex
HA1 2SQ

Trustees

During the year under review, the following people served as the trustees of the charity:

Mr Nasir Bashir	Mr Mohammed Sialvi Nawaz
Mr Jahangeer Aslam Choudhry	Mr Mohammed Shakeel
Mr Tofail Ahmed	Mr Muhammad Naveed Abbasi
Mr Abdul Aziz Ahmad	Mr Muhammad Salman Shah
Mr Syed Absar Ahmed	Mr Mohammed Iftikhar
Mr Zahid Mahmood	Mr Muhammad Asif Saeed
Mr Mansoor Hussain (resigned 05.04.17)	

Appointed Office Bearers:

Chairman	Mr Nasir Bshir
General Secretary	Mr Jahangeer Aslam Choudhry
Treasurer	Mr Tofail Ahmed

Key Personnel:

Head Imam	Hafiz Muhammed Akram
Operations Manager	Mr. Nadeem Farooqi
Scholar in Residence & Head of Education	Shaykh Faid Mohammed Said
Facilities Manager	Mr Ahmed Akhoundzazadeh

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Report of the Trustees
for the Year Ended 5 April 2017**

REFERENCE AND ADMINISTRATIVE DETAILS (continued....)

Bankers

Natwest Bank
Harrow Town Centre Branch
315 Station Road
Harrow HA1 2AD

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

Auditors:

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

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 order of the board of trustees on 4 February 2018 and signed on its behalf by:



Jahangeer Aslam Chowdhry
Trustee & General Secretary

Report of the Independent Auditors to the Trustees of
HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

We have audited the financial statements of HARROW CENTRAL MOSQUE & MASOOD ISLAMIC CENTRE for the year ended 5 April 2017 on pages fifteen to twenty six. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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 auditors' 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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page thirteen, the trustees are responsible for the preparation of the financial statements which give a true and fair view.

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2017 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 Charities Act 2011.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

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


Seema Siddiqui (Senior Statutory Auditor)

For and on behalf of Reddy Siddiqui LLP

Chartered Accountants

Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

183-189 The Vale

London W3 7RW

Date: 5 February 2018

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Statement of Financial Activities
for the Year Ended 5 April 2017**

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 funds £	Total 2016 funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	397,682	164,854	562,536	562,115
Charitable activities	4				
Provision of community services		2,600	-	2,600	5,810
Provision of religious education		75,912	-	75,912	62,649
Fundraising activities	3	62,731	-	62,731	58,940
Total		538,925	164,854	703,779	689,514
EXPENDITURE ON					
Raising funds	5	7,153	-	7,153	4,832
Charitable activities	6				
Provision of religious education		208,619	-	208,619	181,419
Distribution of zakat and fitrana		-	110,000	110,000	160,450
Celebration of religious festivals		19,657	47,361	67,018	45,662
Provision of prayer facilities		113,342	-	113,342	100,572
Governance costs		38,948	-	38,948	81,186
Provision of funeral services		9,789	-	9,789	-
Total		397,508	157,361	554,869	574,121
Net gains/(losses) on investments		25,000	-	25,000	35,000
NET INCOME		166,417	7,493	173,910	150,393
RECONCILIATION OF FUNDS					
Total funds brought forward		9,590,647	67,177	9,657,824	9,507,431
TOTAL FUNDS CARRIED FORWARD		<u>9,757,064</u>	<u>74,670</u>	<u>9,831,734</u>	<u>9,657,824</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Balance Sheet
At 5 April 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	11	8,898,337	-	8,898,337	8,888,726
Investment property	12	<u>860,000</u>	<u>-</u>	<u>860,000</u>	<u>835,000</u>
		9,758,337	-	9,758,337	9,723,726
CURRENT ASSETS					
Debtors	13	53,229	-	53,229	18,124
Cash at bank and in hand		<u>196,753</u>	<u>74,670</u>	<u>271,423</u>	<u>149,382</u>
		249,982	74,670	324,652	167,506
CREDITORS					
Amounts falling due within one year	14	<u>(74,755)</u>	<u>-</u>	<u>(74,755)</u>	<u>(48,408)</u>
NET CURRENT ASSETS		<u>175,227</u>	<u>74,670</u>	<u>249,897</u>	<u>119,098</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,933,564	74,670	10,008,234	9,842,824
CREDITORS					
Amounts falling due after more than one year	15	<u>(176,500)</u>	<u>-</u>	<u>(176,500)</u>	<u>(185,000)</u>
NET ASSETS		<u>9,757,064</u>	<u>74,670</u>	<u>9,831,734</u>	<u>9,657,824</u>
FUNDS	17				
Unrestricted funds:					
General fund				9,700,789	9,590,647
Funeral fund				<u>56,275</u>	<u>-</u>
				9,757,064	9,590,647
Restricted funds:					
Zakat Fund				74,670	62,836
Festival Fund				-	1,974
Khatmul Quran Fund				<u>-</u>	<u>2,367</u>
				74,670	67,177
TOTAL FUNDS				<u>9,831,734</u>	<u>9,657,824</u>

The financial statements were approved by the Board of Trustees on 4 February 2018 and were signed on its behalf by:


Nasir Bashir
Chairman


Tofail Ahmed M.Com, FCA, CTA
Treasurer

The notes form part of these financial statements

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Cash Flow Statement
for the Year Ended 5 April 2017

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	118,861	110,598
Net cash provided by (used in) operating activities		<u>118,861</u>	<u>110,598</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(23,820)	(18,579)
Net cash provided by (used in) investing activities		<u>(23,820)</u>	<u>(18,579)</u>
Cash flows from financing activities:			
New Qarz-e-Hasna received in the year		37,000	-
Qarz-e-Hasna repaid in the year		(10,000)	(121,000)
Net cash provided by (used in) financing activities		<u>27,000</u>	<u>(121,000)</u>
Change in cash and cash equivalents in the reporting period		<u>122,041</u>	<u>(28,981)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>149,382</u>	<u>178,363</u>
Cash and cash equivalents at the end of the reporting period		<u><u>271,423</u></u>	<u><u>149,382</u></u>

The notes form part of these financial statements

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Notes to the Cash Flow Statement
for the Year Ended 5 April 2017

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2017	2016
	£	£
Net income for the reporting period (as per the statement of financial activities)	173,910	150,393
Adjustments for:		
Depreciation charges	14,210	11,006
Gain on investments	(25,000)	(35,000)
(Increase)/decrease in debtors	(35,105)	24,090
Decrease in creditors	(9,154)	(39,891)
Net cash provided by (used in) operating activities	<u>118,861</u>	<u>110,598</u>

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Notes to the Financial Statements
for the Year Ended 5 April 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Charitable activities

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

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.

Allocation and apportionment of costs

Support costs include administrative office functions and premises costs. These have been allocated to activity cost categories on a basis consistent with the use of resources: allocating premises costs on floor areas, staff costs by the time spent and other costs on a measure of usage. The only exception is that no allocation of cost is made against Zakat, instead the relevant share is met from general funds of the Mosque.

Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. The freehold properties are valued at historic cost and not depreciated, as these are considered to have a useful life of greater than 50 years and so any depreciation charge is considered immaterial.

Depreciation is charged on fixtures and fittings and office equipment over their estimated useful lives at the following rates:

	Annual rate	Method
Fixtures and fittings	20%	Reducing balance
Office equipment	20%	Reducing balance
Motor vehicles	25%	Reducing balance

Investment property

Investment property is shown at most recent valuation carried out by the trustees. Any aggregate surplus or deficit arising from changes in market value is directly transferred to the general fund.

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Notes to the Financial Statements - continued
for the Year Ended 5 April 2017

1. ACCOUNTING POLICIES – continued---

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
General donations and gifts	308,245	325,086
Gift aid	23,562	10,500
Membership subscriptions	10	12,910
Donations in kind - Van for the funeral service	17,977	-
Zakat and fitrana receipts	121,851	180,988
Donation for religious festivals	35,249	23,514
Khatam-ul-Quran donations	7,770	9,117
Donation for funeral services	47,872	-
	<u>562,536</u>	<u>562,115</u>

3. FUNDRAISING ACTIVITIES

	2017	2016
	£	£
Fundraising events	3,145	1,351
Advertisement income	6,050	3,200
Rent and hall hire	53,536	54,389
	<u>62,731</u>	<u>58,940</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2017	2016
	£	£
Nikah services	2,600	5,810
Madrasa tuition fees	60,857	52,168
Larayb fees and donations	15,055	10,481
	<u>78,512</u>	<u>68,459</u>

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2017**

5. RAISING FUNDS

Other trading activities

	2017	2016
	£	£
Handling charges	2,640	2,519
Support costs	<u>4,513</u>	<u>2,313</u>
	<u>7,153</u>	<u>4,832</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Provision of religious education	145,137	63,482	208,619
Distribution of zakat and fitrana	110,000	-	110,000
Celebration of religious festivals	47,361	19,657	67,018
Provision of prayer facilities	27,144	86,198	113,342
Provision of funeral services	9,789	-	9,789
Governance costs	<u>-</u>	<u>38,948</u>	<u>38,948</u>
	<u>339,431</u>	<u>208,285</u>	<u>547,716</u>

7. SUPPORT COSTS

	Premises	Management	Governance costs	Totals
	£	£	£	£
Other trading activities	-	4,513	-	4,513
Provision of religious education	45,426	18,056	-	63,482
Celebration of religious festivals	15,143	4,514	-	19,657
Provision of prayer facilities	68,142	18,056	-	86,198
Governance costs	<u>22,715</u>	<u>-</u>	<u>16,233</u>	<u>38,948</u>
	<u>151,426</u>	<u>45,139</u>	<u>16,233</u>	<u>212,798</u>

Activity	Basis of allocation
Premises	Estimated use of floor space by each activity.
Management	Estimated use of support staff time by each category of activities
Governance costs	Governance

Support costs have been allocated to various activities in the following ratio:

Activity	Premises Cost	Management
Costs of generating voluntary income	-	10%
Governance costs	15%	-
Provision of prayer facilities	45%	40%
Provision of religious education	30%	40%
Celebration of religious festivals	10%	10%

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2017**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2017 nor for the year ended 5 April 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2017 nor for the year ended 5 April 2016.

9. STAFF COSTS

	2017 £	2016 £
Wages and salaries	199,580	158,026
Social security costs	6,761	4,485
Other pension costs	<u>638</u>	<u>38</u>
	<u><u>206,979</u></u>	<u><u>162,549</u></u>

The average monthly number of employees during the year was as follows:

	2017	2016
Imams	2	2
Madrassa Teachers	15	14
Support Staff	<u>3</u>	<u>2</u>
	<u><u>20</u></u>	<u><u>18</u></u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	348,496	213,619	562,115
Charitable activities			
Provision of community services	5,810	-	5,810
Provision of religious education	62,649	-	62,649
Fundraising activities	<u>58,940</u>	<u>-</u>	<u>58,940</u>
Total	475,895	213,619	689,514
EXPENDITURE ON			
Raising funds	4,832	-	4,832
Charitable activities			
Provision of religious education	181,419	-	181,419
Distribution of zakat and fitrana	-	160,450	160,450
Celebration of religious festivals	17,373	28,289	45,662
Provision of prayer facilities	100,572	-	100,572
Governance costs	<u>81,186</u>	<u>-</u>	<u>81,186</u>
Total	385,382	188,739	574,121
Net gains/(losses) on investments	35,000	-	35,000

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2017**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	125,513	24,880	150,393
RECONCILIATION OF FUNDS			
Total funds brought forward	9,465,134	42,297	9,507,431
TOTAL FUNDS CARRIED FORWARD	<u>9,590,647</u>	<u>67,177</u>	<u>9,657,824</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Totals £
COST					
At 6 April 2016	8,844,705	83,132	-	44,375	8,972,212
Additions	-	-	23,820	-	23,820
At 5 April 2017	<u>8,844,705</u>	<u>83,132</u>	<u>23,820</u>	<u>44,375</u>	<u>8,996,032</u>
DEPRECIATION					
At 6 April 2016	-	59,398	-	24,088	83,486
Charge for year	-	4,450	5,955	3,804	14,209
At 5 April 2017	-	<u>63,848</u>	<u>5,955</u>	<u>27,892</u>	<u>97,695</u>
NET BOOK VALUE					
At 5 April 2017	<u>8,844,705</u>	<u>19,284</u>	<u>17,865</u>	<u>16,483</u>	<u>8,898,337</u>
At 5 April 2016	<u>8,844,705</u>	<u>23,734</u>	-	<u>20,287</u>	<u>8,888,726</u>

Included in cost or valuation of land and buildings is freehold land of £545,165 (2016 - £545,165) which is not depreciated.

The old mosque building is no longer used by the charity. It is now held as an investment property. The historical cost of the property has been reclassified as investment property (see note 13)

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Notes to the Financial Statements - continued
for the Year Ended 5 April 2017

12. INVESTMENT PROPERTY

MARKET VALUE	£
At 6 April 2016	835,000
Revaluation	<u>25,000</u>
At 5 April 2017	<u>860,000</u>
NET BOOK VALUE	
At 5 April 2017	<u>860,000</u>
At 5 April 2016	<u>835,000</u>

The old mosque buildings has been classified as investment property as it is no longer used by the charity. These properties are stated at the trustees valuation of the properties at the year end.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Gift aid recoverable	34,062	10,500
Prepayments	2,479	2,624
Other debtors	<u>16,688</u>	<u>5,000</u>
	<u>53,229</u>	<u>18,124</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Other loans (see note 16)	45,500	10,000
Trade creditors	6,282	21,628
Social security and other taxes	3,898	4,911
Other creditors	900	2,711
Accruals and deferred income	<u>18,175</u>	<u>9,158</u>
	<u>74,755</u>	<u>48,408</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2017	2016
	£	£
Other loans (see note 16)	<u>176,500</u>	<u>185,000</u>

Qarz-e-Hasna (meaning moral obligation to repay if possible) is a private interest-free unsecured loan given to the Mosque, mostly by worshippers from the local community to assist with the completion of the New Mosque Building project. Although most of these loans are repayable within one year, some lenders have indicated their willingness to extend the loan period beyond one year. These loans have been included in the Creditors: amounts falling due after more than one year above.

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2017**

16. LOANS

An analysis of the maturity of loans is given below:

	2017 £	2016 £
Amounts falling due within one year on demand: Qarz-e-Hasna (see note 16)	<u>45,500</u>	<u>10,000</u>
Amounts falling between one and two years: Qarz-e-Hasna	<u>176,500</u>	<u>185,000</u>

17. MOVEMENT IN FUNDS

	At 6.4.16 £	Net movement in funds £	At 5.4.17 £
Unrestricted funds			
General fund	9,590,647	110,142	9,700,789
Funeral fund	-	56,275	56,275
	<u>9,590,647</u>	166,417	9,757,064
Restricted funds			
Zakat Fund	62,836	11,834	74,670
Festival Fund	1,974	(1,974)	-
Khatmul Quran Fund	2,367	(2,367)	-
	<u>67,177</u>	7,493	74,670
TOTAL FUNDS	<u>9,657,824</u>	<u>173,910</u>	<u>9,831,734</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	473,076	(387,934)	25,000	110,142
Funeral fund	65,849	(9,574)	-	56,275
	538,925	(397,508)	25,000	166,417
Restricted funds				
Zakat Fund	121,834	(110,000)	-	11,834
Festival Fund	35,250	(37,224)	-	(1,974)
Khatmul Quran Fund	7,770	(10,137)	-	(2,367)
	164,854	(157,361)	-	7,493
TOTAL FUNDS	<u>703,779</u>	<u>(554,869)</u>	<u>25,000</u>	<u>173,910</u>

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2017**

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2017.

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Detailed Statement of Financial Activities
for the Year Ended 5 April 2017

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
General donations and gifts		
Gift aid	308,245	325,086
Membership subscriptions	23,562	10,500
Donations in kind - Van for the funeral service	10	12,910
Zakat and fitrana receipts	17,977	-
Donation for religious festivals	121,851	180,988
Khatam-ul-Quran donations	35,249	23,514
Donation for funeral services	7,770	9,117
	<u>47,872</u>	<u>-</u>
	562,536	562,115
Fundraising activities		
Fundraising events	3,145	1,351
Advertisement income	6,050	3,200
Rent and hall hire	<u>53,536</u>	<u>54,389</u>
	62,731	58,940
Charitable activities		
Madrassa tuition fees	60,857	52,168
Nikah services	2,600	5,810
Larayb fees and donations	<u>15,055</u>	<u>10,481</u>
	<u>78,512</u>	<u>68,459</u>
Total incoming resources	703,779	689,514
EXPENDITURE		
Other trading activities		
Handling charges	2,640	2,519
Charitable activities		
Wages	157,655	137,998
Social security	4,333	3,904
Pensions	519	38
Religious festival expenses	37,224	21,539
Zakat and fitrana distributed	110,000	160,450
Khatam-ul-Quran expenses	10,137	6,750
Religious education costs	9,774	8,600
Funeral services costs	3,834	-
Motor vehicles	<u>5,955</u>	<u>-</u>
	339,431	339,279
Support costs		

This page does not form part of the statutory financial statements

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Detailed Statement of Financial Activities
for the Year Ended 5 April 2017

	2017 £	2016 £
Support costs		
Premises		
Hire of plant and machinery	875	500
Equipment maintenance	30,669	2,530
Water rates and council tax	1,828	2,416
Insurance	8,645	10,006
Light and heat	38,483	39,391
Building security	36,733	55,431
Premises repairs	16,725	24,897
Cleaning and laundry	9,213	4,399
Depreciation of fixtures and fittings	4,451	5,934
Depreciation of office equipment	<u>3,804</u>	<u>5,072</u>
	151,426	150,576
Management		
Wages	41,925	20,028
Social security	2,428	581
Pensions	119	-
Staff training	<u>667</u>	<u>2,539</u>
	45,139	23,148
Governance costs		
Auditors' remuneration	3,000	4,800
Telephone	2,373	2,145
Printing, postage and stationery	3,919	10,687
Legal and professional	(750)	26,154
Bank charges	4,296	6,120
Subscription	743	583
Membership and election expenses	1,728	6,840
Media and publicity	292	-
Miscellaneous office expenses	<u>632</u>	<u>1,270</u>
	<u>16,233</u>	<u>58,599</u>
Total resources expended	554,869	574,121
	<u> </u>	<u> </u>
Net income	<u><u>148,910</u></u>	<u><u>115,393</u></u>