

Report of the Trustees and
Audited Financial Statements for the Year Ended 5 April 2018
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 2018

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HARROW CENTRAL MOSQUE & MASOOD
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Report of the Trustees
for the Year Ended 5 April 2018

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 2018. 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.

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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.
- Sliding partition to Function Hall to create division/segregation (the track built as part of original build)
- Internal calligraphy (Mehrab is now complete)
- External calligraphy
- 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 a lease of this unit.
Bereavement Room	This area, originally earmarked for a commercial gym, has 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 has submitted final planing application to the Harrow Council Planners for converting the existing building into 6 apartments of 3 bedrooms, 2 bedrooms and one studio. 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 conversion. We are chasing the planning consent by applying pressure through our local councillors.

EDUCATION

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

1. Our Vision

The Prophet (pbuh) 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.

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OBJECTIVES AND ACTIVITIES

Significant activities

1. Our Vision (continued...)

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. Head of Education

We are honoured to welcome Ustadh Mohammed Amar who has been appointed as the **Head of Education** and **Khateeb** for Harrow Central Mosque. His expertise in co-ordinating, leading and managing children's education supported by his recent graduation of **MA in Educational Leadership and Management** as well as his years of experience in setting up established madrasas serves as an asset to the Harrow Central Mosque. We give thanks to respected Ustadh Mohammed Amar for his relentless efforts, dedication and energy that he devotes in re-shaping our entire education system.

3. Harrow Central Mosque Madrassa

Upon the arrival of the new head of education, the current madrassa system was overhauled to make way for a better education service to be delivered to the children of the residents of Harrow and surrounding areas. The classes were renovated to create an atmosphere of warmth, learning and positivity.

The aim of the Madrassa is to ensure that students aged 5-15 are receiving the best of Islamic education alongside learning of the Qur'an in modern, tailored and systematic ways. The Madrassa also envisages to provide students with learning experiences that will guide them in becoming exemplary citizens of the communities they represent. We have endeavoured to:

- **Devise tailor made classes:** We have divided the classes into different levels depending on student age groups, ability and gender.
- **Recruit excellent teachers:** In order to provide the best of Islamic education to our children, we have recruited four new Madrassa teachers from distinctively different ethnicities.
- **Hold Regular Madrassa Assemblies/Gatherings:** The Madrassa students participated in the annual Harrow Central Mosque procession in accordance with the birth of the Best of Creation (peace and blessings be upon him). Parents were also invited to attend and the event was a great success.
- **New Curriculum:** As part of the overhaul of the madrassa, Ustadh Mohammed Amar has introduced a new curriculum designed to supplement the teachings of the Qur'an and Qaidah classes with Islamic Studies.
- **Extracurricular activities:** The first Mega student Mawlid was held for all students in which they heard the Quran, Hadith and Sirah of the Prophet Muhammad Peace and Blessings of Allah be upon Him followed by three hours of fun, games and prizes. This was a huge event for the students and teachers alike which was finished with a Dua and food for all.
- **Hifdh:** 21 boys currently sit on our intensive hifdh course where they are given the opportunity to lead taraweeh for the month of Ramadhan.

4. Management and Administration

- We currently have a total of twelve Qur'an and Islamic Studies teachers at the Madrassa.
- One 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.
- The Madrassa now accommodates for 448 (2017: 516) students with more than 50 students waiting to be enrolled.
- 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

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OBJECTIVES AND ACTIVITIES

Significant activities

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.

7. Harrow Central Mosque Adult Education Classes

The opportunity for adults to study traditional knowledge disseminated from respected scholars and teachers has continued with the following workshops/courses being made available in 2017/18:

Qur'an for Ladies - Ustadha Amina
Hanifi Fiqh - Imam Shafiuddin
Ladies Hifz Class - Ustadha Dina
Seerah Ladies - Ustadha Nishat
Fiqh Ladies - Ustadha Amina

Tafseer - Shaykh Faid Mohammed Said
Arabic Grammar - Shaykh Faid Mohammed Said
Escape to Allah retreat 2017 - Shaykh Faid Mohammed Said
Arabic Calligraphy 1-Ustadh Moustafa Hasan
Arabic Calligraphy 2 - Ustadh Moustafa Hasan

Supplementary School

HCM partners with City Circle to successfully run 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 7 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

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

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OBJECTIVES AND ACTIVITIES

Significant activities

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

- Tajweed and Tafseer classes
- Ghusl training
- Fund raising events
- Main Milad events
- Qur'anic translation and Arabic classes
- Salatul-Tasbeeh and Milad events
- Courses for reverts
- Quranic Hifz classes

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 over 80 funerals.

We have been providing a comprehensive service to include the pick up of the deceased from Hospital or home, storage in our cold room, full Islamic ghusal, Janazah Salah and finally transportation to the families chosen Cemeteries. The deceased's family have also been given the facility of our bereavement room where the families may grieve and pray for their deceased.

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

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.

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 Adult Education project.

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OBJECTIVES AND ACTIVITIES

Significant activities

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**).

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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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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).

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.

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 £24,285 (2017: £23,562) from gift aid tax recovery. The incoming resources from generated funds including gift aid tax recovered was £624,004 (2017: £625,267) and from charitable activities £58,379 (2017: £78,512). A more detailed analysis of these is included in notes 2, 3 and 4 to the financial statements.

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.

HARROW CENTRAL MOSQUE & MASOOD
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Report of the Trustees
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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.

Funeral service

Short term plan:

Having gained vital experience over the years our Volunteers are now well versed in all the procedural requirements to be able to deliver an effective service to the public. With this in mind, there are several goals that we set ourselves for the near future.

- Potential to expand the service to a wider catchment area allowing more of the local community access to our donation based service.
- Have the ability to offer repatriation service for any family wishing to take the deceased mayit abroad.
- Employ a Funeral director to work along side management team to achieve the above.
- Purchase a second vehicle (fit for purpose)

Long term plan:

- Expand current Cold storage capacity to hold 6 mayits at any given time doubling up from the current 3 spaces..
- Initiate the process to acquire land to be converted into a Muslim only Cemetery.

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 November 2018.

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**Report of the Trustees
for the Year Ended 5 April 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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)).

HARROW CENTRAL MOSQUE & MASOOD
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Report of the Trustees
for the Year Ended 5 April 2018

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:

Nasir Bashir	Mohammed Sialvi Nawaz
Jahangeer Aslam Choudhry	Mohammed Shakeel
Tofail Ahmed	Muhammad Naveed Abbasi
Abdul Aziz Ahmad	Muhammad Salman Shah
Syed Absar Ahmed	Mohammed Iftikhar
Zahid Mahmood	Muhammad Asif Saeed

Auditors

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

REFERENCE AND ADMINISTRATIVE DETAILS

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	Nadeem Farooqi
Head of Education	Mohammed Amar
Facilities Manager	Mr Ahmed Akhoundzazadeh

Bankers

Natwest Bank	Al Rayan Bank
Harrow Town Centre Branch	Edgware Road Branch
315 Station Road	77-79 Edgware Road
Harrow HA1 2AD	London W2 2HZ

HARROW CENTRAL MOSQUE & MASOOD
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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 3 February 2019 and signed on its behalf by:



Jahangeer Aslam Chowdhry - General Secretary

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

Opinion

We have audited the financial statements of HARROW CENTRAL MOSQUE & MASOOD ISLAMIC CENTRE (the 'charity') for the year ended 5 April 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2018 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Responsibilities of trustees

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

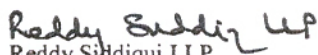
Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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.



Reddy Siddiqui LLP

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

Chartered Accountants

183-189 The Vale

London W3 7RW

3 February 2019

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Statement of Financial Activities
for the Year Ended 5 April 2018

		Unrestricted funds	Restricted funds	2018 Total funds	2017 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	384,218	165,049	549,267	562,536
Charitable activities	4				
Provision of community services		4,350	-	4,350	2,600
Provision of religious education		54,029	-	54,029	75,912
Fundraising activities	3	<u>74,737</u>	<u>-</u>	<u>74,737</u>	<u>62,731</u>
Total		517,334	165,049	682,383	703,779
 EXPENDITURE ON					
Raising funds	5	7,832	-	7,832	7,153
Charitable activities	6				
Provision of religious education		205,472	-	205,472	208,619
Distribution of zakat and fitrana		-	128,500	128,500	110,000
Celebration of religious festivals		22,667	43,923	66,590	67,018
Provision of prayer facilities		138,319	-	138,319	113,342
Governance costs		54,395	-	54,395	38,948
Provision of funeral services		<u>15,043</u>	<u>-</u>	<u>15,043</u>	<u>9,789</u>
Total		443,728	172,423	616,151	554,869
Net gains/(losses) on investments		<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>25,000</u>
NET INCOME/(EXPENDITURE)		113,606	(7,374)	106,232	173,910
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>9,757,064</u>	<u>74,670</u>	<u>9,831,734</u>	<u>9,657,824</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>9,870,670</u></u>	<u><u>67,296</u></u>	<u><u>9,937,966</u></u>	<u><u>9,831,734</u></u>

The notes form part of these financial statements

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Balance Sheet
At 5 April 2018**

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	11	8,951,364	-	8,951,364	8,898,337
Investment property	12	<u>900,000</u>	<u>-</u>	<u>900,000</u>	<u>860,000</u>
		9,851,364	-	9,851,364	9,758,337
CURRENT ASSETS					
Debtors	13	73,610	-	73,610	53,229
Cash at bank and in hand		<u>198,455</u>	<u>67,296</u>	<u>265,751</u>	<u>271,423</u>
		272,065	67,296	339,361	324,652
CREDITORS					
Amounts falling due within one year	14	<u>(80,259)</u>	<u>-</u>	<u>(80,259)</u>	<u>(74,755)</u>
NET CURRENT ASSETS		<u>191,806</u>	<u>67,296</u>	<u>259,102</u>	<u>249,897</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		10,043,170	67,296	10,110,466	10,008,234
CREDITORS					
Amounts falling due after more than one year	15	<u>(172,500)</u>	<u>-</u>	<u>(172,500)</u>	<u>(176,500)</u>
NET ASSETS		<u><u>9,870,670</u></u>	<u><u>67,296</u></u>	<u><u>9,937,966</u></u>	<u><u>9,831,734</u></u>
FUNDS	17				
Unrestricted funds:					
General fund				9,816,085	9,718,766
Funeral fund				<u>54,585</u>	<u>38,298</u>
				9,870,670	9,757,064
Restricted funds:					
Zakat Fund				<u>67,296</u>	<u>74,670</u>
TOTAL FUNDS				<u><u>9,937,966</u></u>	<u><u>9,831,734</u></u>

The notes form part of these financial statements

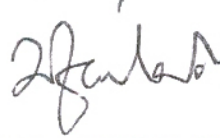
HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Balance Sheet - continued
At 5 April 2018

The financial statements were approved by the Board of Trustees on 3 February 2019 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 2018**

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>79,637</u>	<u>118,861</u>
Net cash provided by (used in) operating activities		<u>79,637</u>	<u>118,861</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(80,809)</u>	<u>(23,820)</u>
Net cash provided by (used in) investing activities		<u>(80,809)</u>	<u>(23,820)</u>
Cash flows from financing activities:			
New Qarz-e-Hasna received in the year		46,000	37,000
Qarz-e-Hasna repaid in the year		<u>(50,500)</u>	<u>(10,000)</u>
Net cash provided by (used in) financing activities		<u>(4,500)</u>	<u>27,000</u>
Change in cash and cash equivalents in the reporting period		<u>(5,672)</u>	<u>122,041</u>
Cash and cash equivalents at the beginning of the reporting period		<u>271,423</u>	<u>149,382</u>
Cash and cash equivalents at the end of the reporting period		<u><u>265,751</u></u>	<u><u>271,423</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 2018

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018	2017
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	106,232	173,910
Adjustments for:		
Depreciation charges	27,782	14,209
Gain on investments	(40,000)	(25,000)
Increase in debtors	(20,381)	(35,105)
Increase/(decrease) in creditors	<u>6,004</u>	<u>(9,153)</u>
Net cash provided by (used in) operating activities	<u><u>79,637</u></u>	<u><u>118,861</u></u>

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Notes to the Financial Statements
for the Year Ended 5 April 2018

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

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 2018

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

	2018	2017
	£	£
General donations and gifts	303,020	326,222
Gift aid	24,285	23,562
Membership subscriptions	295	10
Donations in kind - Van for the funeral service	-	17,977
Zakat and fitrana receipts	121,125	121,851
Donation for religious festivals	32,629	35,249
Khatam-ul-Quran donations	11,294	7,770
Donation for funeral services	56,619	29,895
	<u>549,267</u>	<u>562,536</u>

3. FUNDRAISING ACTIVITIES

	2018	2017
	£	£
Fundraising events	839	3,145
Advertisement income	1,300	6,050
Rent and hall hire	72,598	53,536
	<u>74,737</u>	<u>62,731</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2018	2017
	Activity	£	£
Nikah services	Provision of community services	4,350	2,600
Madrasa tuition fees	Provision of religious education	44,473	60,857
Larayb fees and donations	Provision of religious education	9,556	15,055
		<u>58,379</u>	<u>78,512</u>

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2018**

5. RAISING FUNDS

Other trading activities

	2018	2017
	£	£
Handling charges	2,703	2,640
Support costs	<u>5,129</u>	<u>4,513</u>
	<u>7,832</u>	<u>7,153</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Provision of religious education	132,348	73,124	205,472
Distribution of zakat and fitrana	128,500	-	128,500
Celebration of religious festivals	43,923	22,667	66,590
Provision of prayer facilities	38,889	99,430	138,319
Provision of funeral services	15,043	-	15,043
Governance costs	<u>-</u>	<u>54,395</u>	<u>54,395</u>
	<u>358,703</u>	<u>249,616</u>	<u>608,319</u>

7. SUPPORT COSTS

	Premises	Management	Governance costs	Totals
	£	£	£	£
Other trading activities	-	5,129	-	5,129
Provision of religious education	52,611	20,513	-	73,124
Celebration of religious festivals	17,539	5,128	-	22,667
Provision of prayer facilities	78,917	20,513	-	99,430
Governance costs	<u>26,305</u>	<u>-</u>	<u>28,090</u>	<u>54,395</u>
	<u>175,372</u>	<u>51,283</u>	<u>28,090</u>	<u>254,745</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	PremisesCost	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 2018

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2018 nor for the year ended 5 April 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2018 nor for the year ended 5 April 2017.

9. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	204,050	199,580
Social security costs	5,240	6,761
Other pension costs	<u>846</u>	<u>638</u>
	<u><u>210,136</u></u>	<u><u>206,979</u></u>

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

	2018	2017
Imams	2	2
Madrassa Teachers	18	15
Support Staff	<u>4</u>	<u>3</u>
	<u><u>24</u></u>	<u><u>20</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	397,682	164,854	562,536
Charitable activities			
Provision of community services	2,600	-	2,600
Provision of religious education	75,912	-	75,912
Fundraising activities	<u>62,731</u>	<u>-</u>	<u>62,731</u>
Total	538,925	164,854	703,779
EXPENDITURE ON			
Raising funds	7,153	-	7,153
Charitable activities			
Provision of religious education	208,619	-	208,619
Distribution of zakat and fitrana	-	110,000	110,000
Celebration of religious festivals	19,657	47,361	67,018
Provision of prayer facilities	113,342	-	113,342
Governance costs	38,948	-	38,948
Provision of funeral services	<u>9,789</u>	<u>-</u>	<u>9,789</u>
Total	397,508	157,361	554,869

**HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE**

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2018**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net gains/(losses) on investments	25,000	-	25,000
NET INCOME/(EXPENDITURE)	166,417	7,493	173,910
RECONCILIATION OF FUNDS			
Total funds brought forward	9,590,647	67,177	9,657,824
TOTAL FUNDS CARRIED FORWARD	<u>9,757,064</u>	<u>74,670</u>	<u>9,831,734</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Plant and equipment £	Totals £
COST					
At 6 April 2017	8,844,705	83,132	23,820	44,375	8,996,032
Additions	-	10,750	-	70,059	80,809
At 5 April 2018	<u>8,844,705</u>	<u>93,882</u>	<u>23,820</u>	<u>114,434</u>	<u>9,076,841</u>
DEPRECIATION					
At 6 April 2017	-	63,848	5,955	27,892	97,695
Charge for year	-	6,007	4,466	17,309	27,782
At 5 April 2018	<u>-</u>	<u>69,855</u>	<u>10,421</u>	<u>45,201</u>	<u>125,477</u>
NET BOOK VALUE					
At 5 April 2018	<u>8,844,705</u>	<u>24,027</u>	<u>13,399</u>	<u>69,233</u>	<u>8,951,364</u>
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>

Included in cost or valuation of land and buildings is freehold land of £545,165 (2017 - £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 12)

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Notes to the Financial Statements - continued
for the Year Ended 5 April 2018

12. INVESTMENT PROPERTY

	£
MARKET VALUE	
At 6 April 2017	860,000
Revaluation	<u>40,000</u>
At 5 April 2018	<u>900,000</u>
NET BOOK VALUE	
At 5 April 2018	<u>900,000</u>
At 5 April 2017	<u>860,000</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

	2018 £	2017 £
Gift aid recoverable	58,347	34,062
Prepayments	2,643	2,479
Other debtors	<u>12,620</u>	<u>16,688</u>
	<u>73,610</u>	<u>53,229</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other loans (see note 16)	45,000	45,500
Trade creditors	10,780	6,282
Social security and other taxes	7,125	3,898
Other creditors	8,306	900
Accruals and deferred income	<u>9,048</u>	<u>18,175</u>
	<u>80,259</u>	<u>74,755</u>

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

	2018 £	2017 £
Other loans (see note 16)	<u>172,500</u>	<u>176,500</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 2018

16. LOANS

An analysis of the maturity of loans is given below:

	2018 £	2017 £
Amounts falling due within one year on demand:		
Qarz-e-Hasna	<u>45,000</u>	<u>45,500</u>
Amounts falling between one and two years:		
Qarz-e-Hasna	<u>172,500</u>	<u>176,500</u>

17. MOVEMENT IN FUNDS

	At 6.4.17 £	Net movement in funds £	Transfers between funds £	At 5.4.18 £
Unrestricted funds				
General fund	9,718,764	82,321	15,000	9,816,085
Funeral fund	<u>38,300</u>	<u>31,285</u>	<u>(15,000)</u>	<u>54,585</u>
	9,757,064	113,606	-	9,870,670
Restricted funds				
Zakat Fund	74,670	(7,374)	-	67,296
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>9,831,734</u>	<u>106,232</u>	<u>-</u>	<u>9,937,966</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	460,715	(418,394)	40,000	82,321
Funeral fund	<u>56,619</u>	<u>(25,334)</u>	<u>-</u>	<u>31,285</u>
	517,334	(443,728)	40,000	113,606
Restricted funds				
Zakat Fund	121,126	(128,500)	-	(7,374)
Festival Fund	32,629	(32,629)	-	-
Khatmul Quran Fund	<u>11,294</u>	<u>(11,294)</u>	<u>-</u>	<u>-</u>
	165,049	(172,423)	-	(7,374)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>682,383</u>	<u>(616,151)</u>	<u>40,000</u>	<u>106,232</u>

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Notes to the Financial Statements - continued
for the Year Ended 5 April 2018

17. MOVEMENT IN FUNDS – continued

Comparatives for movement in funds

	At 6.4.16 £	Net movement in funds £	At 5.4.17 £
Unrestricted Funds			
General fund	9,590,647	128,119	9,718,766
Funeral fund	-	38,298	38,298
	<u>9,590,647</u>	<u>166,417</u>	<u>9,757,064</u>
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>	<u>7,493</u>	<u>74,670</u>
TOTAL FUNDS	<u><u>9,657,824</u></u>	<u><u>173,910</u></u>	<u><u>9,831,734</u></u>

Comparative 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	491,053	(387,934)	25,000	128,119
Funeral fund	47,872	(9,574)	-	38,298
	<u>538,925</u>	<u>(397,508)</u>	<u>25,000</u>	<u>166,417</u>
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)
	<u>164,854</u>	<u>(157,361)</u>	<u>-</u>	<u>7,493</u>
TOTAL FUNDS	<u><u>703,779</u></u>	<u><u>(554,869)</u></u>	<u><u>25,000</u></u>	<u><u>173,910</u></u>

Transfers between funds

During the year, £15,000 has been transferred from the Funeral Fund to the General Fund to cover the general overhead costs of running the funeral service.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2018.

HARROW CENTRAL MOSQUE & MASOOD
ISLAMIC CENTRE

Detailed Statement of Financial Activities
for the Year Ended 5 April 2018

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
General donations and gifts	303,020	326,222
Gift aid	24,285	23,562
Membership subscriptions	295	10
Donations in kind - Van for the funeral service	-	17,977
Zakat and fitrana receipts	121,125	121,851
Donation for religious festivals	32,629	35,249
Khatam-ul-Quran donations	11,294	7,770
Donation for funeral services	<u>56,619</u>	<u>29,895</u>
	549,267	562,536
Fundraising activities		
Fundraising events	839	3,145
Advertisement income	1,300	6,050
Rent and hall hire	<u>72,598</u>	<u>53,536</u>
	74,737	62,731
Charitable activities		
Madrassa tuition fees	44,473	60,857
Nikah services	4,350	2,600
Larayb fees and donations	<u>9,556</u>	<u>15,055</u>
	<u>58,379</u>	<u>78,512</u>
Total incoming resources	682,383	703,779
EXPENDITURE		
Other trading activities		
Handling charges	2,703	2,640
Charitable activities		
Wages	154,989	157,655
Social security	3,188	4,333
Pensions	676	519
Religious festival expenses	32,629	37,224
Zakat and fitrana distributed	128,500	110,000
Khatam-ul-Quran expenses	11,294	10,137
Religious education costs	12,384	9,774
Funeral services costs	10,577	3,834
Motor vehicles	<u>4,466</u>	<u>5,955</u>
	358,703	339,431

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 2018

	2018 £	2017 £
Support costs		
Premises		
Hire of plant and machinery	-	875
Equipment maintenance	33,662	30,669
Water rates and council tax	2,752	1,828
Insurance	8,936	8,645
Light and heat	39,527	38,483
Building security	39,465	36,733
Premises repairs	22,647	16,725
Cleaning and laundry	5,068	9,213
Depreciation of fixtures and fittings	6,007	4,451
Depreciation of plant and equipment	<u>17,308</u>	<u>3,804</u>
	175,372	151,426
Management		
Wages	49,061	41,925
Social security	2,052	2,428
Pensions	170	119
Staff training	<u>-</u>	<u>667</u>
	51,283	45,139
Governance costs		
Auditors' remuneration	3,000	3,000
Telephone	1,859	2,373
Printing, postage and stationery	3,601	3,919
Legal and professional	12,353	(750)
Bank charges	5,065	4,296
Subscription	438	743
Membership and election expenses	-	1,728
Media and publicity	1,120	292
Miscellaneous office expenses	<u>654</u>	<u>632</u>
	<u>28,090</u>	<u>16,233</u>
Total resources expended	616,151	554,869
	<u> </u>	<u> </u>
Net income	<u><u>66,232</u></u>	<u><u>148,910</u></u>