Charity number: 1196314

BRENTWOOD MOSQUE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

BRENTWOOD MOSQUE

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BRENTWOOD MOSQUE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 OCTOBER 2025

Trustees

M S Alleesaib, Chairman
R Dustagheer
R Syed
N Dustagheer

Charity registered number

1196314

Principal office

5 Mascalls Lane
Brentwood
CM14 5LR

Accountants

S Tagauly & Co
Chartered Certified Accountants
57 Sandford Avenue
London
N22 5EJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the period from 1 November 2024 to 31 October 2025.

The financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Charity's constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019).

Objectives and Activities

a. Policies and objectives

The objectives of the Charity are to advance the Islamic religion (in accordance with the Quran and sunnah of the prophet (PBUH)) for the benefit of the public particularly, but not exclusively through the provision and maintenance of a place of worship and community centre, teaching of the holy Quran, interfaith activities, raising awareness and understanding of Islamic beliefs and practices and carrying out outreach and pastoral care for the community. The relief of humanitarian suffering and poverty in any part of the world for the benefit of the public.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities for achieving objectives and undertaken to further the charity's purposes for the public benefit

The Charity has a Mosque and provides madrassa facilities for children aged 5 and over where the pupils learn about their religion, the Quran and have the opportunity to meet and associate with other children like themselves. The classes are run on Saturday mornings.

We provide facilities for the five daily prayers and the Jummah prayer on Fridays which is run by the Imam and volunteers.

During the month of Ramadan, in addition to the daily prayers, we also have facilities for the community to join together to break their fast and offer Taraweeh prayer which is recited by a Hafiz.

When time permits the madrassa classes are also run on Wednesday evenings for adults who wish to learn or revise their learning of the Quran which is also provided free of charge.

We also offer counselling support and advice for users of the Mosque.

The Mosque also collect funds to support poor people in the local community and abroad.

All of the above services are provided free of charge to the users of the Mosque.

Achievements and performance

a. Review of activities

The Trustees report that during the year, the Charity received donation of £108,323 (2024 - £97,139). Total resources expended during the period amounted to £34,070 (2024 - £39,307) which the Trustees consider to be satisfactory. The Trustees are seeking to expand activities in accordance with available resources.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The Trustees have agreed to keep a reserve of £12,000 to ensure that main operations can continue for a period of three months to ensure the smooth running of the Mosque and other activities undertaken. The reserves have been built up from the unrestricted income and the level of reserves will be monitored and reviewed on at least an annual basis by the Trustees. This policy will also be reviewed yearly or whenever there are significant changes in its activities.

Structure, governance and management

a. Constitution

Brentwood Mosque is set up as a charitable incorporated organisation and is registered with the Charity Commission under registration number 1196314. The Charity is governed by its constitution dated 14 October 2021 and it is managed by a Board of Trustees

b. Method of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution. The method of appointment of new trustees is as set out in the Charity's constitution.

c. Organisational structure and decision making

The Board of Trustees administers the Charity and the day-to-day management of the organisation.

All Trustees give their time voluntarily and receive no remuneration or other benefits.

Trustees' responsibilities statement

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

The law applicable to charities in England & Wales 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 of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

This report was approved by the Trustees, on 6 October 2026 and signed on their behalf by:

M S Alleesaib
Trustee

BRENTWOOD MOSQUE

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 OCTOBER 2025

Independent Examiner's Report to the Trustees of Brentwood Mosque (the 'Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 October 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Dated: 6 October 2026

S Tagauly FCCA

57 Sandford Avenue
London
N22 5EJ

BRENTWOOD MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations	2	**108,323**	**108,323**	97,139
Total income		**108,323**	**108,323**	97,139
Expenditure on:				
Charitable activities	3,4,5	**34,070**	**34,070**	39,307
Total expenditure		**34,070**	**34,070**	39,307
Net income before other recognised gains and losses		**74,253**	**74,253**	57,832
Net movement in funds		**74,253**	**74,253**	57,832
Reconciliation of funds:				
Total funds brought forward		**700,175**	**700,175**	642,343
Total funds carried forward		**774,428**	**774,428**	700,175

The notes on pages 8 to 13 form part of these financial statements.

BRENTWOOD MOSQUE

STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	**1,333,759**	1,362,517
Current assets			
Cash at bank and in hand		**23,859**	177,658
Total assets less current liabilities		**1,357,618**	1,540,175
Creditors: amounts falling due after more than one year	8	**(583,190)**	(840,000)
Net assets		**774,428**	700,175
Charity Funds			
Unrestricted funds	9	**774,428**	700,175
Total funds		**774,428**	700,175

The financial statements were approved by the Trustees on 6 October 2026 and signed on their behalf, by:

M S Alleesaib

The notes on pages 8 to 13 form part of these financial statements.

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

The financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Brentwood Mosque constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements are prepared on a going concern basis. The Charity is funded by an interest free loan repayable at the discretion of the Trustees, and the lender has confirmed it will not seek repayment within twelve months of the date of approval of these financial statements. The Trustees consider the going concern basis appropriate.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual basis. All expenses including support costs and governance costs are allocated to the applicable expenditure heading.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1. Accounting Policies (continued)

1.5 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% per annum

1.6 Cash at Bank and in hand

Cash at bank and in hand includes cash and deposits with financial institutions

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2. Income from donations

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Donations	**108,323**	**108,323**	97,139
Total 2024	97,139	97,139	

3. Charitable expenses

	Freehold property £	Total 2025 £	Total 2024 £
Depreciation	**28,758**	**28,758**	28,258
Total 2024	28,258	28,258	

4. Support costs

	Activities £	Total 2025 £	Total 2024 £
Light and heat	**2,818**	**2,818**	5,561
Water rates	**2,025**	**2,025**	587
Insurance	**-**	**-**	1,152
Repairs and maintenance	**-**	**-**	3,637
Telephone and internet	**336**	**336**	-
Website costs	**-**	**-**	24
	5,179	**5,179**	10,961
Total 2024	10,961	10,961	

5. Governance costs

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank charges	**133**	**133**	88

6. Net income/(expenditure)

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	**28,758**	28,258

During the year, no Trustees received any remuneration (2024 - £NIL).
During the year, no Trustees received any benefits in kind (2024 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2024 - £NIL).

7. Tangible fixed assets

	Freehold property
	£
Cost	
At 1 November 2024 and 31 October 2025	**1,437,870**
Depreciation	
At 1 November 2024	**75,353**
Charge for the year	**28,758**
At 31 October 2025	**104,111**
Net book value	
At 31 October 2025	**1,333,759**
At 31 October 2024	1,362,517

8. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Other loans	**583,190**	840,000

The loan is unsecured, interest free and repayable at the discretion of the Trustees.

9. Statement of funds

Statement of funds - current year

	Balance at 1 November 2024 £	Income £	Expenditure £	Balance at 31 October 2025 £
Unrestricted funds				
Other General funds	**700,175**	**108,323**	**(34,070)**	**774,428**

Statement of funds - prior year

	Balance at 1 November 2023 £	Income £	Expenditure £	Balance at 31 October 2024 £
Other General funds	642,343	97,139	(39,307)	700,175
Total of funds	642,343	97,139	(39,307)	700,175

10. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	**1,333,759**	**1,333,759**
Current assets	**23,859**	**23,859**
Creditors due in more than one year	**(583,190)**	**(583,190)**
	774,428	**774,428**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,362,517	1,362,517
Current assets	177,658	177,658
Creditors due in more than one year	(840,000)	(840,000)
	700,175	700,175

11. Related party transactions

An individual connected to a trustee has provided an interest free loan to the Charity, repayable at the discretion of the Trustees. The amount outstanding at the year end was £583,190 (2024: £840,000).