

Charity registration number 1156440 (England and Wales)

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. T Shaikh Mr. Y M Shaikh Ms. S T Sheikh Mr. S Ahmad Mr. S Alim Mr. S M Shaikh Dr. A S Billoo Mr R Mohammed Hadi
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Charity number (England and Wales)	1156440
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Principal address	30 Oakthorpe Road London N13 5JL
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Auditor	JF Francis Ltd Francis House 2 Park Road Barnet Herts EN5 5RN
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MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

CONTENTS

	Page
Trustees' Annual report	1 - 7
Independent auditor's report	8 - 10
Statement of financial activities	11
Statement of financial position	12
Statement of cash flows	13
Notes to the financial statements	14 - 23

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of these financial statements.

Objectives and activities

The aims and objectives of the charity are:

1. To advance the religion of Islam for the benefit of the public through:
 - The holding of prayer meetings, lectures and public celebration of religious festivals.
 - The provision of a place of public religious worship and education by persons professing the religion of Islam.
 - The provision of marriage and funeral services in accordance with Islamic rites.
 - The production and/or distribution of literature on Islamic belief and practice to help educate the public about the religion of Islam.
2. The specific education of the general public in Quranic, Islamic studies and Arabic.
3. To develop the capacity and skills focusing on, but not restricting to, members of the socially and economically disadvantaged Muslim community primarily in the London Boroughs of Enfield and Barnet and also some areas of Hertfordshire in such a way that they are better able to identify and help meet their needs and to participate more fully in the society. It also provides help to the needy and vulnerable inside UK and around the world by feeding the homeless and supporting sustainable projects.

Public Benefit Statement

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

In setting objectives and planning activities, the trustees have carefully considered their duty under Section 17 of the Charities Act 2011 to have regard to the Charity Commission's public benefit guidance. Our projects and services have continued to grow, with new initiatives benefiting an even wider community.

In line with MCEC's objectives, we continue to develop our worship facilities. We now provide full facilities for all daily prayers as well as prayers on a special occasions. Attendance at daily and Friday prayers have grown significantly. It is estimated that around 3,000 people visit the mosque weekly, with nearly 1,500 attending Friday (Jumaa) prayers and larger gatherings during Ramadan. To accommodate nearly 10,000 worshippers during Eid, we held five separate prayer sessions for both Eid celebrations during the reporting period, each attended by around 2,000 people including families, business owners and individuals. To serve the local Muslim community, our Imams deliver sermons and classes in English.

We also provide coordinated support through Question & Answer sessions and educational tours for our new Muslims and non-Muslims individuals, tailored to meet their needs. We have introduced a Fatwa service, enabling people to seek religious advice from scholars in person, by email, or in groups. We extend this scholarly support to RE teachers and school staff to help them better understand Islam and the needs of Muslim students. In partnership with the local schools, we train staff and teachers enhancing their awareness of Islam and its similarities with other Abrahamic faiths: Judaism and Christianity.

Islamic marriage ceremonies, informal marital counselling and personalised religious advice are regularly provided at the Centre. These services help strengthen families by promoting peace and harmony in the households.

Our Islamic funeral facilities are now well established. Bereaved families receive guidance and support from the time of death through to dignified burial.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Parents & Toddlers group continues under the care of dedicated volunteers. Weekly ladies' Quran classes remain popular and we have introduced a women's fitness class run by a qualified instructor. Evening adult classes also run weekly. All counselling and classes are free of charge.

MCEC Green Stars Youth Club and community activities:

Green Stars provides a platform for young people to socialise, learn, and participate in organised workshops and activities. It helps them make friends and integrate into the wider community.

During the reporting period, we have held the following activities:

- Girls' and Boys' Youth Club – Held every Friday (twice monthly for boys and twice monthly for girls), with over 50 attendees aged 9–18 enjoying sports, arts & crafts, and workshops.
- Brazilian Jiu Jitsu (adults) – Four sessions per week, focusing on mind and body wellbeing, with around 50 regular participants.
- Brazilian Jiu Jitsu (youth boys) – Weekly for ages 7–13, with about 15 attendees learning discipline, technique and teamwork.
- 50+ Adult Sessions – Twice weekly for older adults, offering exercise, discussion and outings for both men and women.
- Parents & Toddlers Group – Weekly during term time for ages 0–5.
- Weekly cycling sessions – For men and women.
- Weekly football (16+) – Every Saturday.
- Ramadan Youth Club – 9–23 March 2025, with hands-on activities and creative learning.
- Youth Iftar Gathering – 22 March 2025, with over 100 young attendees, focusing on spirituality and Ramadan awareness.
- Community Iftar – 15 March 2025, led by Imam Hassan Ali, with over 400 participants.
- Teen Engagement Workshop – 19 January 2025, in partnership with Here for Youth.
- Sister Vibes – A monthly safe space for women aged 18–23 to connect and share, with around 15 attendees.

MCEC Supplementary Schools:

Over 200 local children attend MCEC Saturday School and Hifz (memorisation) classes. Demand is high, with waiting lists for both. This reflects the quality of education provided.

Our ethos is to offer Islamic education while teaching social and moral responsibility in a caring environment. We encourage students to gain knowledge and skills that will help them become responsible British citizens.

We emphasise respect for free will, Islamic pluralism, interfaith understanding and humanitarian values. A new curriculum helps students apply Islam in daily life while following the law of the land.

Achievements are celebrated at award ceremonies and student presentations. The annual Achievement and Awards Assembly was postponed and held on the following dates:

Workshops and visits during the year included:

- Arabic Calligraphy Session – 18 January 2025
- School trip to the Science Museum – 8 February 2025

MCEC Funeral Service:

We at MCEC conducted 120 funerals throughout the year. In addition, we work with our partnering funeral directors to ensure we are providing our service to the community as best as possible.

MCEC External Engagement

The ongoing engagements continued alongside additional ones, as outlined below:

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

MCEC Tours and Visits

During the reporting period, MCEC continued receiving requests and arranging visits for local primary and secondary schools in line with the national KS1 and KS2 Religious Education curriculum. Students, teachers and parents are welcome to visit and experience the Muslim faith and place of worship first-hand.

The open Q&A sessions have had very positive feedback. The schools, their staff and most importantly the students find these visits "highly educational and enjoyable". As a result, we generally have more than 16 local and neighbouring boroughs' schools with over 2,200 pupils visiting the Mosque. Our "Open Door and Open Mind" policy also welcomes GCSE students, adults, and researchers working on Religious Education projects, often leading to fascinating Q&A sessions. We also visited schools to teach Islam during the Academic year.

Food Bank partnership with Neighbouring Mosque

We maintain an ongoing partnership with a neighbouring mosque to support community members who are struggling or facing hardship. MCEC serves as a collection hub, and our volunteers deliver the food to the neighbouring mosque before the Food Bank opens every Monday.

We have done the following initiative:

Donate your Dates – Southgate and MCEC Food Bank Project (during Ramadan)

MCEC Breakfast Club

We have run our fortnightly breakfast club for five years, offering complimentary breakfast to all passers-by and local neighbours. Participants enjoy a continental and Turkish breakfast with hot tea and coffee. The event is well attended, with over 60 participants each time.

MCEC Annual Eid Fair:

The annual Eid Fair held on Sunday, 20th June 2024 was a joyful day for the community and the wider neighbourhood. It provided an opportunity for interfaith engagement and celebration with diverse communities. Men, women and children of all ages enjoyed fun activities, delicious food and exciting rides, truly something for everyone. The event raised a total of £22,799.

Marriage Match Event:

We resumed our marriage match events and successfully held four gatherings for community members aged 23–35 in an Islamic setting, encouraging those interested in marriage to come forward. The events took place on:

- Friday 26th April 2024
- Friday 26th July 2024
- Friday 21st February 2025

Ongoing Online and Face-to-Face teaching continues:

MCEC successfully ran a series of educational classes throughout the year via online and social media mediums, which benefited the local community.

MCEC has classes in Urdu, Turkish and Albanian. For respective language speakers, other courses run in the centre in a universally understood language, English.

We have regular reminders that are published on our social media platforms.

Workshops, Events and Lectures:

MCEC successfully delivered a series of educational and interactive workshops, lectures, and classes throughout the year.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

We also organised events to benefit both the local and wider community.

- Bake Sale for Palestine – 5th April 2024
- Quran and Science Workshop – by Omar Al Zabir – 5th May 2024
- How to Improve Your GCSE Science Grades – 12th May 2024
- The Essentials of Hajj and Umrah – Led by Dr Mohamed Ali Ahdash – Four-week live interactive sessions, 19th May–9th June 2024
- B&Q's Community and Neighbourhood Service Programme – Working with B&Q Palmers Green to repaint the foyer and reception – 5th June 2024
- Urdu Language Course – Basic speaking, writing and listening – Led by Mahjabeen Shah – Five-week course, 29th July–26th August 2024
- Tajweed Course – Refine your recitation – Led by Ustad Bilal Bashuaib – Four-week course, 27th July–17th August 2024
- Public Speaking Workshop – Learn the Art of Public Speaking – Led by Kosser Abdul Aziz – Three-day course, 12th–14th August 2024
- Poetry Creative Writing Workshop – History of Poetry in Islamic Tradition – One-day course, 17th August 2024
- Arabic Calligraphy Workshop – Two-day course, 28th–29th August 2024
- An Evening with Asim Khan – Workshop on Resilience – 13th September 2024
- An Insight into the Life of the Prophet Muhammad (Peace Be Upon Him) – by Dr Mohamed Ali Ahdash and Shaykh Abdus Subhan Dalvi – 15th September 2024
- Learn How to Save a Life – Workshop in collaboration with the British Islamic Medical Association – 28th September 2024
- Volunteers Appreciation Dinner – Celebrating our volunteers, with over 80 attendees – 7th October 2024
- How to Build a Quranic Home – Led by Shaykh Ishaq Jasaat – 19th October 2024
- Happily Ever After – Keys to a Successful Marriage – Led by Dr Abdur Rahman Mangera – 7th December 2024
- Letters from the Global South – Climate Change Workshop – 20th–22nd December 2024
- Explore the Life of the Prophet Isa – Led by Dr Mohamed Ali Ahdash – 28th December 2024
- Health Care and Advice Day – Free health checks (diabetes, blood pressure, ear health, cancer awareness, midwifery, mental health) – with Health Heroes Unite – 10th January 2025
- The Night Journey (Al Isra Wal-Miraj) – Led by Dr Mohamed Ali Ahdash – 26th January 2025
- Tawheed: The Ultimate Freedom – Led by Sumaya Adnan – 9th February 2025
- Zakat Workshop – In collaboration with the National Zakat Foundation – Led by Abu Bakr – 23rd February 2025
- Preparing for Ramadan – Religious and Health Perspectives – Led by Dr Mohamed Ali Ahdash and Dr Jawad Yahya – 28th February 2025
- An Hour with a Scholar – Led by Dr Mohamed Ali Ahdash – 21st and 28th March 2025

MCEC Social Media:

Our online presence has grown throughout the year, with increased followers, views and engagement.

We publish religious reminders, centre events, educational classes, lectures, talks and information about tours and visits every week.

We continue to connect with people locally and internationally through our Website, Facebook, Instagram, Twitter, WhatsApp, Telegram and TikTok.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

The NLDN (North London Development Network) was set up in 2018 as a part of MCEC's ongoing commitment to community engagement. Our charitable work has encompassed emergency relief, food security, Wash, health, education and livelihoods.

NLDN's vision: To see a prosperous world free from poverty and hunger.

NLDN focuses on expanding charitable work, supporting the people affected by humanitarian tragedies, working to end poverty and achieving food security worldwide.

Below is a summary of the projects supported from April 2024 to March 2025.

Item	Description	Amount £
Pal Medical Phase Two	£40,000 of which £22,466 was raised on Friday, 9th May at Palmers Green Mosque, and the remaining £17,534 was transferred to the account details of our partnering charity Seven Spikes (Charity No 1170486) following due diligence and the signing of an MOU.	17,534
Al-Shifaa Hospital	Al-Shifaa Hospital, one of the key hospitals in Northern Gaza was targeted during the first week of the war. The haemodialysis unit at the hospital which is vital for providing filtered and pure water for dialysis patients and for other hospital departments, relies on a desalination plant that was in need of urgent repair. The haemodialysis unit serves hundreds of patients daily, while the desalination plant supplies water to the entire hospital, impacting thousands of patients, visitors, and medical staff. Funds transferred to the account details of our partnering charity, Seven Spikes Relief Foundation (Charity No 1170486) following due diligence and the signing of an MOU.	19,000
It's Humanity Foundation	Project Hatey Khori, aimed at tackling youth unemployment in Bangladesh. The initiative provides marginalised youth (18–25), including school dropouts, unemployed graduates and women, with industry-aligned vocational training and soft skills development. Through six technical courses, employment facilitation, and mentorship, the project equips participants for jobs or entrepreneurship, fostering long-term economic independence and stability. The partner organisation is It's Humanity Foundation (Charity No 1201232).	15,000
HANDS International	Hands Independent Living Centres for people with Disabilities initiated by HANDS International (Charity No 1156471) which aims to empower people with disabilities (PWDs) by prioritising consumer control, ensuring that services are managed and operated by PWDs themselves. Traditional social services often fail to meet their unique needs, but HILC addresses this gap by offering capacity building, peer support, skills training, and community development. With funding, the program aims to expand its reach, enhance PWDs' independence and social inclusion, and promote disability rights awareness. This innovative model fosters self-sufficiency and inclusion, making it a vital initiative for empowering PWDs and strengthening communities.	29,880
Mughal Eye Hospital	To establish the strategic partnership and framework arrangement between MUGHAL EYE HOSPITAL and MUSLIM COMMUNITY & EDUCATION CENTRE. The purpose of this is implementation of Cataract replacement surgery for 1000 beneficiaries. MUGHAL EYE HOSPITAL will use the funds for the supply of lenses and medication and not the cost of medical staff.	15,000

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

It's Humanity foundation	Fitra Contribution for It's Humanity Foundation Zakat Campaign 2024.	1,000
Hands International	£1,500 Fitra for Pakistan. £2,000 each Fitra for Yemen, Rohingya and Gaza.	7,500
International Waqf And Relief Foundation	Fitra for Palestine.	2,000
Seven Spikes Relief Foundation	Fitra for Egypt.	2,000
International Waqf And Relief Foundation	Fitrana to help the needy in Palestine.	3,000

Financial review

The income is generated from donations collected from Muslim people and Muslim organisations. The incoming resources and expenditures are detailed in the Statement of Financial Activities.

The financial year commenced with total cash and bank balances of £1,331,225. During the year, donations income amounting to £741,006, Investments income amounting to £64,465 and other income amounting to £2,338 were received

Resources expended in the year totalled £438,125, which included utility costs, repairs & maintenance, education & distributions in support of the poor and needy. At the year's end, there was a total cash and bank balance of £1,634,277.

Reserves Policy

The trustees have forecast the level of free reserves (that is those funds not tied up in fixed assets, designated and restricted funds) the charity will require to sustain its operations over the forthcoming year.

Plans for future periods

In looking forward, the Charity's future plans are to improve on the existing facilities provided at the Centre and also to meet demand for future educational services through Muslim Community & Education Centre (MCEC) CIO, charity number 1156440, formed for the purpose of continuing the charitable activities of the charity.

Structure, governance and management

The charity was formed to take over the net assets, funds and activities of Muslim Community and Education Centre, an unincorporated Trust and a registered charity, number 1043847. The transfer agreement was dated 31 March 2015. The Muslim community and Education Centre (MCEC) is governed and managed by its governing document.

Governing Document

Muslim Community and Education Centre (MCEC) is a Charitable Incorporated Organisation, registered on 28th March 2014 and is a registered charity, number 1156440. The trustees are as follows:

Mr. T Shaikh
Mr. Y M Shaikh
Ms. S T Sheikh
Mr. S Ahmad
Mr. S Alim
Mr. S M Shaikh
Dr. H P Ahmad
Dr. A S Billoo
Mr R Mohammed Hadi

(Resigned 23 September 2025)

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Method of appointment of Trustees and policies adopted for their induction

The basis of selecting new trustees is by way of identifying people who regularly attend events and functions organised by the CIO, show an interest in and volunteer to help out during these activities.

These people are then invited to attend Trustees' meetings as observers. They are then given more details of the CIO's aims and objectives. Upon satisfaction that these are in line with their ideology of charity work and after due consideration of the person's eligibility, personal competence, specialist knowledge and skills they are proposed as new trustees by the existing ones at the subsequent meeting where they are appointed by the current Board members.

Prior to their appointment, new trustees are introduced to the Charity's Policies to ensure adherence to various clauses of our Constitution. Charity procedures are covered, where they become aware of the scope of their responsibilities under the Charities Act. They are then attached to an existing trustee who they assist on the projects and activities run by the charity. After satisfactory feedback from existing trustees, they are appointed as board members and then given the task to deal with project/activity on their own and are regularly monitored through meetings.

Decision making

All decisions must be according to the teachings of the last Holy book Al-Qur'an and Sunnah of the last Prophet, Muhammad (peace be upon him), and based on majority ruling after proper assessment of the subject matter. The trustees are legally responsible for the overall management and control of the centre and meet on a regular basis, at least 6 times a year. The Finance and General Purposes (building) members generally meet every Friday to consider the tasks delegated to them in respect of financial, building work or any specialist adviser report, which are then communicated to the other trustees at the main board meeting for their deliberations.

Risk review

The management committee has conducted a review of the major risks, to which the charity is exposed and systems have been established to mitigate those risks. Significant external risks to funding have been reduced by the development of a strategic plan, which will allow for development only when the funds are in hand or have been guaranteed. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Statement of Trustees' annual responsibilities

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

The Trustees' annual report was approved and signed on behalf of the board of trustees by :

Yasir Shaikh

Mr. Y M Shaikh
Trustee

saqibah.sheikh@gmail.com

Ms. S T Sheik
Trustee

Shappir Alim

Mr. S Alim
Trustee

26 January 2026

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

Opinion

We have audited the financial statements of Muslim Community & Education Centre (MCEC) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' annual use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

Responsibilities of trustees

As explained more fully in the statement of Trustees' annual responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. We designed procedures capable of detecting non-compliance with laws and regulations and irregularities, including fraud, through:

- Obtaining an understanding of the Charity through discussions with Trustees, and the application of our cumulative audit knowledge and experience of the industry to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements including employment, health and safety, data protection and anti-bribery legislation and we considered the extent to which noncompliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP.
- Identifying possible risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, whether there was potential for management bias in the reporting of events and transactions in the financial statements relating to principal accounting estimates and uncertainties.

Our audit procedures were designed to respond to the identified risks relating to non-compliance with laws and regulations and irregularities (including fraud) that are material to the financial statements.

Our audit procedures in relation to non-compliance with laws and regulations included, but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations and reviewing correspondence with regulators and with solicitors; and
- Communicating identified laws and regulations with the audit team and remaining alert to any indications of non-compliance throughout the audit; and
- Considering the risk of non-compliance with laws and regulations; and
- Considering whether the financial statement disclosures fairly represent the underlying transactions.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

Our audit procedures in relation to irregularities and fraud included, but were not limited to:

- Making enquiries of trustees and management as to where they considered there was susceptibility to fraud, and whether they had knowledge of actual, suspected or alleged fraud; and
- Gaining an understanding of the internal controls established to mitigate risks relating to fraud; and
- Discussing the risk of fraud and management bias with the audit team and remaining alert to any indications of fraud and management bias throughout the audit; and
- Addressing the risk of management override of controls by testing journal entries, considering the rationale behind significant or unusual transactions, and reviewing accounting estimates

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management.

Because of these inherent limitations, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

This risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees for our audit work, for this report, or for the opinions we have formed.

Frank Yiallouris (Senior Statutory Auditor)

For and on behalf of JF Francis Ltd, Statutory Auditor

Chartered Certified Accountants

Francis House

2 Park Road

Barnet

Herts

EN5 5RN

Date: 30-01-2026

JF Francis Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	587,996	153,010	741,006	448,955	119,969	568,924
Investments	4	64,465	-	64,465	61,218	-	61,218
Other income	5	2,338	-	2,338	-	-	-
Total income		654,799	153,010	807,809	510,173	119,969	630,142
Charitable activities	6	293,078	111,914	404,992	399,286	82,029	481,315
Investment property expenditure	8	33,133	-	33,133	16,414	-	16,414
Total expenditure		326,211	111,914	438,125	415,700	82,029	497,729
Net income and movement in funds		328,588	41,096	369,684	94,473	37,940	132,413
Reconciliation of funds:							
Fund balances at 1 April 2024		3,764,808	44,109	3,808,917	3,670,335	6,169	3,676,504
Fund balances at 31 March 2025		4,093,396	85,205	4,178,601	3,764,808	44,109	3,808,917

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		1,331,883		1,371,080
Investment property	13		926,367		926,367
			<u>2,258,250</u>		<u>2,297,447</u>
Current assets					
Debtors	14	302,705		195,307	
Cash at bank and in hand		1,634,277		1,331,225	
		<u>1,936,982</u>		<u>1,526,532</u>	
Creditors: amounts falling due within one year	15	(16,631)		(15,062)	
Net current assets			<u>1,920,351</u>		<u>1,511,470</u>
Total assets less current liabilities			<u>4,178,601</u>		<u>3,808,917</u>
The funds of the charity					
Restricted income funds	16	85,205		44,109	
Unrestricted funds	17	4,093,396		3,764,808	
		<u>4,178,601</u>		<u>3,808,917</u>	

The financial statements were approved by the trustees on 26 January 2026

Yasir Shaikh

Mr. Y M Shaikh
Trustee

sagibrah.sheikh@gmail.com

Ms. S T Sheikh
Trustee

Shappir Alim

Mr. S Alim
Trustee

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	20		256,167		54,822
Investing activities					
Purchase of tangible fixed assets		(21,880)		(102,637)	
Proceeds from disposal of tangible fixed assets		4,300		-	
Investment income received		64,465		61,218	
Net cash generated from/(used in) investing activities			46,885		(41,419)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			303,052		13,403
Cash and cash equivalents at beginning of year			1,331,225		1,317,822
Cash and cash equivalents at end of year			1,634,277		1,331,225

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The charity is registered charity in England and Wales and is a Charitable Incorporated Organisation. The address of the principal office is 30 Oakthorpe Road, London, N13 5JL.

1.1 Basis of preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donations are the main source of income for the Centre. Those classified as Zakaat, Fitrana and Sadaqat are for the specific purpose of distribution to the poor and are treated as restricted funds.

Gifts in kind - properties and other fixed assets donated to the charity are included as voluntary income at market value at the time of receipt.

Donated services and facilities are included as voluntary income at their estimated value to the charity when received, and under the appropriate expenditure heading depending on the nature of service or facility provided, at the same value and time.

Income from 'gift aid' tax reclaims is recognised for donations received prior to the year end for which 'gift aid' certificates apply.

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	Over 50 years
Fixture and fittings	25% reducing balance
Computer Equipment	15% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no significant judgements or estimates involved in the preparation of the financial statements.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations received	548,147	-	548,147	448,955	-	448,955
Zakaat, Fitrana and Sadaqat	39,849	153,010	192,859	-	119,969	119,969
	<u>587,996</u>	<u>153,010</u>	<u>741,006</u>	<u>448,955</u>	<u>119,969</u>	<u>568,924</u>

4 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Rental income	<u>64,465</u>	<u>61,218</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	<u>2,338</u>	<u>-</u>

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Depreciation and impairment	59,117	58,060
Wages & salaries	159,137	130,791
Rates & water	2,964	3,195
Light & heat	28,327	22,852
Repairs & maintenance	8,086	18,027
Insurance	5,001	4,460
Motor vehicle expenses	4,182	5,919
Telephone	895	617
Other charity operating cost	137,283	220,394
Bad debts	-	17,000
	<u>404,992</u>	<u>481,315</u>
Analysis by fund		
Unrestricted funds	293,078	399,286
Restricted funds	111,914	82,029
	<u>404,992</u>	<u>481,315</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	3,600	3,600
Depreciation of owned tangible fixed assets	59,117	58,060
Profit on disposal of tangible fixed assets	(2,338)	-
	<u></u>	<u></u>

8 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental Property expenses	<u>33,133</u>	<u>16,414</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

	2025 Number	2024 Number
Administration	8	7

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Land and buildings £	Fixture and fittings £	Computer Equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2024	1,973,324	4,300	238,418	46,660	2,262,702
Additions	-	-	2,380	19,500	21,880
Disposals	-	-	-	(34,340)	(34,340)
At 31 March 2025	1,973,324	4,300	240,798	31,820	2,250,242
Depreciation and impairment					
At 1 April 2024	720,656	2,486	133,035	35,443	891,620
Depreciation charged in the year	39,466	453	15,898	3,300	59,117
Eliminated in respect of disposals	-	-	-	(32,378)	(32,378)
At 31 March 2025	760,122	2,939	148,933	6,365	918,359
Carrying amount					
At 31 March 2025	1,213,202	1,361	91,865	25,455	1,331,883
At 31 March 2024	1,252,668	1,814	105,382	11,216	1,371,080

13 Investment property

	2025 £
Fair value	
At 1 April 2024 and 31 March 2025	926,367

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Investment property

(Continued)

The fair value of the investment property has been arrived at on the basis of a valuation carried out at 31 March 2025 by the trustees. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

	2025 £	2024 £
Freehold	926,367	926,367

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	299,000	192,700
Prepayments and accrued income	3,705	2,607
	302,705	195,307

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	6,288	3,125
Other creditors	2,824	2,565
Accruals and deferred income	7,519	9,372
	16,631	15,062

16 Restricted funds

The restricted funds of the charity consist of unspent donations and grants designated for Sadaqa and Zakat. These funds are held in trust and must be used in accordance with specific conditions set by the donors.

At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
44,109	153,010	(111,914)	85,205

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	6,169	119,969	(82,029)	44,109

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	3,764,808	654,799	(326,211)	4,093,396

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	3,670,335	510,173	(415,700)	3,764,808

18 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	1,331,883	-	1,331,883
Investment properties	926,367	-	926,367
Current assets/(liabilities)	1,835,146	85,205	1,920,351
	4,093,396	85,205	4,178,601

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	1,371,080	-	1,371,080
Investment properties	926,367	-	926,367
Current assets/(liabilities)	1,467,361	44,109	1,511,470
	3,764,808	44,109	3,808,917

MUSLIM COMMUNITY & EDUCATION CENTRE (MCEC)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Related party transactions

There were no related party transactions during the year (2024 - none).

20 Cash generated from operations	2025 £	2024 £
Surplus for the year	369,684	132,413
Adjustments for:		
Investment income recognised in statement of financial activities	(64,465)	(61,218)
Gain on disposal of tangible fixed assets	(2,338)	-
Depreciation and impairment of tangible fixed assets	59,117	58,060
Movements in working capital:		
(Increase) in debtors	(107,399)	(77,601)
Increase in creditors	1,568	3,168
Cash generated from operations	<u>256,167</u>	<u>54,822</u>

21 Analysis of changes in net funds

The charity had no material debt during the year.

30 Oakthorpe Road
London
N13 5JL

JF Francis Ltd
Francis House
2 Park Road
Barnet
Hertfordshire
EN5 5RN

26th January 2026

Dear Sirs,

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025.

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you, in connection with your audit of the charity's financial statements for the year ended 31st March 2025. All representations are made to the best of our knowledge and belief.

We acknowledge as trustees our collective responsibility under the Charity's governing document, under the charity Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) for presenting financial statements, which give a true and fair view and for making accurate representations to you and confirm that we have approved the Annual Report for the year ended 31st March 2025. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All changes in the governing documents of the charity have been communicated to you. All other records and related information, including minutes of all trustees, members and management meetings have been made available to you.

We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operates.

All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. All income has been recorded and restricted funds have been properly applied. There have been no breaches of terms or conditions during the period in the application of such incoming resources.

Other than those disclosed in the financial statements we are not aware of any material liabilities, provisions, contingent liabilities, contingent assets or contracted for capital commitments, that need to be provided for or disclosed in the financial statements.

The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets.

We confirm that the investment properties held by the Charity were not revalued by the Trustees as of 31st March 2025. The valuation of £926,367 was determined based on the current market conditions using valuation tools such as Zoopla and Rightmove and has remained unchanged as of that date.

We confirm that the freehold property, classified as a tangible asset, is initially measured at cost and depreciated over its estimated useful life of 50 years. The cost of the property is approximately £1.9 million, with accumulated depreciation of around £760,000 as of 31st March 2025. We have depreciated the property for 19 years.

We confirm that a loan of £299,000 was provided for various charitable purposes as of 31st March 2025.

We also confirm that during the year the charity acquired a Motor Vehicles at a total cost of £19,500. Of this amount, £16,000 was paid in cash by the charity, with the remaining £3,500 settled through the part-exchange of the old vehicle.

Charity number: 1156440
30 Oakthorpe Road
London
N13 5JL
www.mcec.org.uk

We confirm that as at 31 March 2025, the total balance of the Restricted Fund is £85,205, and the total balance of the Unrestricted Fund is £4,093,396.

We confirm that there are no going concern issues, as the charity had a cash balance of approximately £1.6 million as of 31st March 2025. This amount is sufficient to sustain the charity's operations for another 2–3 years, even in the absence of any further donations.

We confirm that we have notified you of all related party relationships and transactions that the charity has entered into with those related parties during the period of which we are aware. Other than those disclosed in the financial statements, the charity has not entered into any transactions involving trustees, officers or other related parties which require disclosure under the Charities Act or SORP.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees or volunteers who have significant roles in internal control, or those working for the charity where this could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our notice.

We have disclosed all known or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards. We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's governing document which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities have come to our notice.

We confirm that the Trustees' Report, as provided by us, together with the events described therein, presents a true and fair view of the affairs of the organisation.

We have reviewed the affairs of the charity and confirm that no income or gains are subject to income or capital gains tax.

The financial statements of the charity have been prepared on the going concern basis as we believe that adequate cash resources will be available to cover the charity's requirements for working capital and capital expenditure for at least the next twelve months. We are not aware of any other factors which could put into jeopardy the charity's going concern status during or beyond this period. Therefore, the going concern is appropriate.

There have been no events since the Balance Sheet date, which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.

We confirm that the charity has had no non-routine communication with Charity Commission during or since the period of which you are unaware.

We confirm that we have been notified by you that no unadjusted or only clearly trivial errors were identified during the audit.

We confirm that there are no adjustments to the initial Statement of Financial Activity, and Balance Sheet which we presented to you for audit.

We confirm that we have been notified by you that there are no matters which you are required to raise with us to comply with your profession's ethical guidance which are in addition to the matters included in your assignment terms letter.

We confirm receipt of your assignment terms letter and confirm receipt of your management letter.

We confirm we have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

Yours faithfully,

Shappir Alim

Mr. S Alim

sagibah.sheikh@gmail.com

Ms. S T Sheikh

Yasir Shaikh

Mr. Y M Shaikh

Signed on behalf of the board of trustees