

HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

England & Wales · Charity number 1159316

Details

Other names MHBAY

Status Registered

Legal form CIO

Registered 2014-11-24

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

Contact

Address MHbAY
603 High Road
Leytonstone
London
E11 4PA

Phone 0208 1440169

Email info@mhbay.org

Website www.mhbay.org

Activities

Objects: 1. TO ADVANCE THE ISLAMIC RELIGION FOR THE PUBLIC BENEFIT, BY PROMOTING THE KNOWLEDGE OF ALLAH (GOD) AS PORTRAYED IN THE AUTHENTIC SOURCES OF ISLAM AND ACCORDING TO THE WAY OF THE PIOUS PREDECESSORS, INCLUDING THE PROVISION OF FACILITIES FOR RELIGIOUS WORSHIP.2. TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF EAST LONDON AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.3. TO ADVANCE THE EDUCATION OF THE SAID INHABITANTS, FOR THE PUBLIC BENEFIT, IN SUCH WAYS AS THE TRUSTEES DEEM FIT.

Activities: To advance the Islamic religion for the public benefit, by promoting the knowledge of Allah (God) as portrayed in the authentic sources of Islam and according to the way of the pious predecessors, including the provision of facilities for religious worship

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Newham
- Redbridge
- Tower Hamlets
- Waltham Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£128,747	£77,142	-	-
2024-03-31	£112,279	£63,528	-	-
2023-03-31	£78,599	£51,374	-	-
2022-03-31	£118,386	£64,352	-	-
2021-03-31	£111,924	£70,402	-	-

Trustees

Name	Role	Appointed
AMER MOHIUDDIN	Chair	2014-11-24
ARSHAD MAHMOOD		2014-11-24
Kharum Mushtaq		2023-07-09
Mohammed Zahir Rashid		2017-08-23

HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

England & Wales - Charity number 1159316

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Contents of the Financial Statements
for the Year Ended 31 March 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Islamic religion for the public benefit by promoting knowledge of Allah (God) as portrayed in the authentic sources of Islam and according to the way of the pious predecessors, including the provision of facilities for religious worship.

Public benefit

The Trustees confirm that they abide by the Charity Commissions guidance on public benefit in complying with Section 17 of the Charities Act 2011 to have due regard to public benefit in meeting its objectives and activities.

ACHIEVEMENT AND PERFORMANCE

During the year the charity continued to collect donations from the members of public. There are continuous commitments from the users and members to support charity's activities. The charity provides social welfare, worship and educational support to the community and promotes social awareness among general public.

Our main activities and who we try to help are described below.

1 RELIGIOUS SERVICES

1.1 Congregational prayer

MHbAY is open for congregational prayers every day of the year. The five daily prayers, Friday prayers and Tarawih prayers during Ramadan has helped many within the local community and beyond fulfil a fundamental obligation of the Islamic faith. On average we have over 70 people attending each of the five prayers every day. On Friday, for Jumuah, we have 180 attendees.

1.2 Ramadan 2024 and 2025

The month of Ramadan was the most eventful time in MHbAY's calendar. Many local congregates participated in prayers each night. Meals to break the fast (Iftar) were also provided every evening.

mhbay.org

Updates via WhatsApp

 07444 745 767



MHBAY
ISLAMIC CENTRE
مركز خديفة بن اليمان

Follow us:



@MHbAYUK



t.me/MHbAYUK

Sponsor a Community Iftar at MHbAY This Ramadan

The Messenger of Allah ﷺ said:

"Whoever feeds a fasting person will have a reward like that of the fasting person, without any reduction in his reward."

At-Tirmidhi, authenticated by Shaykh Al-Albani (رحمه الله)



The following dates are available:

Saturday 8th March 2025

Saturday 15th March 2025

Saturday 22nd March 2025

Saturday 29th March 2025

1.3 Eid Al Fitr 2024 & 2025

Eid al Fitr prayer took place at the Islamic centre due to adverse weather conditions. We had two congregations. The first at 8:30am and the second at 9:30am. Approximately 350 attendants gathered in total.

Follow us:
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 t.me/MHBAYUK
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 @MHBAY.UK

MHBAY ISLAMIC CENTRE
 مركز خديجة بن ابي اسحاق
 603 High Road, Leytonstone

EID UL-FITR 1445/2024
 Eid prayer at MHBAY Islamic centre

**Wednesday
 10th April**

DOORS OPEN 30 MINS BEFORE JAMA'AH
1st Jama'ah: 8:30am
2nd Jama'ah: 9:30am

We will be praying at
 MHBAY Islamic centre E11 4PA

How to get there?
 We encourage everyone to arrive by public transport to MHBAY Islamic Centre.
 Bus: 257, W14 (3 min walk from bus stop) Train: High Road Leytonstone (2 min walk from station)

ALL WELCOME
 • Men, women and children all welcome
 • Please bring shoe bags

T: 020 8144 0169 W: mhbay.org E: info@mhbay.org

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 t.me/MHBAYUK
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 @MHBAY.UK

MHBAY ISLAMIC CENTRE
 مركز خديجة بن ابي اسحاق

EID UL-FITR 1446/2025
 Eid prayer at MHBAY Islamic Centre

**Sunday 30th or
 Monday 31st March**

DOORS OPEN 30 MINS BEFORE JAMA'AH STARTS
1st Jama'ah : 8:30am
2nd Jama'ah : 9:30am

We will be praying at
 Hudhayfah bin Al-Yamaan Islamic Centre E11 4PA

How to get there?
 We encourage everyone to arrive by public transport
 Bus: 257, W14 (3 min walk from bus stop) Train: High Road Leytonstone (2 min walk from station)

ALL WELCOME
 • Brothers, sisters and children all welcome
 • Free breakfast will be served after prayer
 • Free goodie bags and balloons for children

T: 020 8144 0169 W: mhbay.org E: info@mhbay.org

1.4 Eid Al Adha 2024

We also prayed Eid Al Adha at Harrow Road Playing Fields. Approximately 400 congregants joined the prayer and shared tea and light snacks. We also partnered up with a local food bank to distribute fresh meat to people who need support in the local area.

Follow us:
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 @MHBAY.UK

MHBAY ISLAMIC CENTRE
 مركز خديجة بن ابي اسحاق

EID UL-ADHA 1445/2024
 Eid prayer at Harrow Road Playing Fields

**Sunday
 16th June**

9AM SHARP

We will be praying at
 Harrow Road Playing fields E11 3QD

How to get there?
 There is FREE parking at the field
 We encourage everyone to arrive by public transport
 Bus: 257, W14 (3 min walk from bus stop) Train: High Road Leytonstone (5 min walk from station)

ALL WELCOME
 • Please bring shoe bags & your prayer mats
 • Free breakfast will be served after prayer
 • Free goodie bags and balloons for children

T: 020 8144 0169 W: mhbay.org E: info@mhbay.org

MHBAY ISLAMIC CENTRE
 مركز خديجة بن ابي اسحاق

Share Your Qurbani 1445/2024

Share your Qurbani meat
 among local families in need, low income families, homeless & refugees, elderly & vulnerable and domestic abuse victims via our local food bank partners.

DROP-OFF LOCATION:
 MHBAY Islamic Centre,
 603 High Road Leytonstone,
 London E11 4PA

DROP-OFF TIME:
 Between
Maghrib & Isha
 on 17th, 18th & 19th June

Please **complete online form** before arrival at **drop-off location**.

We can not accept your qurbani meat without completed form due to health & safety policies, thank you for understanding.

ONLINE FORM: mhbay.org/qurbani24

@MHBAYUK t.me:MHBAYUK 07444745767 02081440169 mhbay.org info@mhbay.org

1.5 Classes

A number of free classes and courses were run throughout the year to benefit the men, women and children from our local community.

mhbay.co.uk
Click Update via WhatsApp
07444 745 767

MHBAY ISLAMIC CENTRE
مركز خلدون بن الجارن

Follow us:
@MHBAYUK
Lme/MHBAYUK

WEEKLY CLASSES

Wednesday 19:30-20:30 دروس من القرآن الكريم Lessons from the Noble Qur'an Read by: Abu Yusuf Sagheer al Kashmeerie Open to all	Thursday 12:30-14:30 دروس اللغة العربية لغير الناطقين بها Arabic Language Lessons for Non-Native Speakers - Book 1 (Commonly known as Madeenah Book 1) Teacher: Female native Arabic speaker Sisters only
Friday 18:00-19:00 العربية بين يديك Arabic in Front of You Teacher: Abu Aisha Abdul Rahman Brothers only	Saturday 10:30-12:30 Kids Madrasah Teacher: Numerous teachers Open to brothers and sisters between ages 5-16 (Must be registered)
Saturday 19:30-20:30 كتاب التوحيد Book of Monotheism Teacher: Abu Abdillah Amer Mohiuddin Open to all	Sunday 10:30-12:30 Kids Madrasah Teacher: Numerous teachers Open to brothers and sisters between ages 5-16 (Must be registered)

يَرْفَعُ اللَّهُ الَّذِينَ آمَنُوا مِنْكُمْ وَالَّذِينَ أُوتُوا الْعِلْمَ دَرَجَاتٍ
Allah will raise those who have believed among you and those who were given knowledge, by degrees.

MHBAY Islamic Centre | 603 High Rd Leytonstone, London E11 4PA
T: 020 8144 0169 W: mhbay.org E: admin@mhbay.org

Report of the Trustees
for the Year Ended 31 March 2025

The Islamic centre reopened in July 2020 offering daily prayers and Friday prayers. Classes were continuing online as opposed to face-to-face to limit the risk of increasing COVID cases. Throughout the week, the Islamic Centre was regularly deep cleaned to ensure a safe space for our congregation.

In accordance with government and Public Health England guidelines we:

- " Reduced our prayer capacity to accommodate social distancing
- " Ensured prayer attendance was registered
- " Gave regular reminders by staff and medical professionals to worshippers onsite
- " Ensured that elders over 65 and vulnerable were staying safe by remaining at home
- " Provided hand sanitisation stations throughout the building
- " Provided Masks and prayer sheets provided for all worshippers
- " Monitored the operation

FINANCIAL REVIEW

Financial position

The financial statements are set out on pages 5 to 10 have been prepared implementing Financial Reporting Standard for Smaller Entities (effective January 2015).

The Statement of Financial Activities show net surplus for the year of a revenue nature of £51,605. The total reserves at the year end after accounting for unrealised (losses) /after revaluing investments of £1,280,216.

The financial position of the Charity is firm and secure with net fund of £1,280,216.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159316

Principal address

603 High Road
Leytonstone
London
E11 4PA

Trustees

Mr Arshad Mahmood
Mr Amer Mohiuddin Chairperson
Mr Mohammed Zahir Rashid

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Bankers

Barclays Bank PLC

Approved by order of the board of trustees on 20 January 2026 and signed on its behalf by:

Mr Amer Mohiuddin - Trustee

Independent examiner's report to the trustees of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

I report to the charity trustees on my examination of the accounts of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Trust as required by Section 130 of the 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.

Anwar Faruque Chowdhury FCCA

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

20 January 2026

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>128,747</u>	<u>112,279</u>
EXPENDITURE ON			
Charitable activities			
Charitable donations		1,484	-
Other		<u>75,658</u>	<u>63,528</u>
Total		<u>77,142</u>	<u>63,528</u>
NET INCOME		51,605	48,751
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,228,611</u>	<u>1,179,860</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,280,216</u></u>	<u><u>1,228,611</u></u>

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	5	1,367,324	1,367,324
CURRENT ASSETS			
Cash at bank		5,013	6,847
CREDITORS			
Amounts falling due within one year	6	(92,121)	(145,560)
NET CURRENT ASSETS		<u>(87,108)</u>	<u>(138,713)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,280,216</u>	<u>1,228,611</u>
NET ASSETS		<u>1,280,216</u>	<u>1,228,611</u>
FUNDS			
Unrestricted funds	7	<u>1,280,216</u>	<u>1,228,611</u>
TOTAL FUNDS		<u>1,280,216</u>	<u>1,228,611</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 January 2026 and were signed on its behalf by:

Mr Amer Mohiuddin - Trustee

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 2019)', 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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. STAFF COSTS

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

	31.3.25	31.3.24
Admin	<u>8</u>	<u>7</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>112,279</u>
 EXPENDITURE ON	
Other	<u>63,528</u>
 NET INCOME	 48,751
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>1,179,860</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>1,228,611</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>1,367,324</u>	<u>16,580</u>	<u>1,383,904</u>
 DEPRECIATION			
At 1 April 2024 and 31 March 2025	<u>-</u>	<u>16,580</u>	<u>16,580</u>
 NET BOOK VALUE			
At 31 March 2025	<u>1,367,324</u>	<u>-</u>	<u>1,367,324</u>
At 31 March 2024	<u>1,367,324</u>	<u>-</u>	<u>1,367,324</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	91,100	144,600
Accrued expenses	<u>1,021</u>	<u>960</u>
	<u>92,121</u>	<u>145,560</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	1,228,611	51,605	1,280,216
	<u>1,228,611</u>	<u>51,605</u>	<u>1,280,216</u>
TOTAL FUNDS	<u>1,228,611</u>	<u>51,605</u>	<u>1,280,216</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	128,747	(77,142)	51,605
	<u>128,747</u>	<u>(77,142)</u>	<u>51,605</u>
TOTAL FUNDS	<u>128,747</u>	<u>(77,142)</u>	<u>51,605</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	1,179,860	48,751	1,228,611
	<u>1,179,860</u>	<u>48,751</u>	<u>1,228,611</u>
TOTAL FUNDS	<u>1,179,860</u>	<u>48,751</u>	<u>1,228,611</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	112,279	(63,528)	48,751
	<u>112,279</u>	<u>(63,528)</u>	<u>48,751</u>
TOTAL FUNDS	<u>112,279</u>	<u>(63,528)</u>	<u>48,751</u>

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,179,860	100,356	1,280,216
	<u>1,179,860</u>	<u>100,356</u>	<u>1,280,216</u>
TOTAL FUNDS	<u>1,179,860</u>	<u>100,356</u>	<u>1,280,216</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	241,026	(140,670)	100,356
	<u>241,026</u>	<u>(140,670)</u>	<u>100,356</u>
TOTAL FUNDS	<u>241,026</u>	<u>(140,670)</u>	<u>100,356</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	102,647	93,074
Gift aid	11,023	3,250
Education centre	<u>15,077</u>	<u>15,955</u>
	<u>128,747</u>	<u>112,279</u>
Total incoming resources	128,747	112,279
EXPENDITURE		
Charitable activities		
Grants to institutions	1,000	-
Grants to individuals	<u>484</u>	<u>-</u>
	1,484	-
Support costs		
Management		
Rates and water	1,237	802
Light and heat	<u>11,124</u>	<u>9,937</u>
	12,361	10,739
Finance		
Bank charges	992	681
Other support costs		
Telephone	720	902
Postage and stationery	2,190	1,190
Sundries	2,281	3,502
Repair and maintenance	<u>5,580</u>	<u>3,215</u>
	10,771	8,809
Governance costs		
Wages	46,173	36,492
Accountancy	1,140	1,080
Casual staff costs	1,605	2,180
Cleaning and waste management	2,424	2,433
Facility/hall hire	-	960
Insurance	<u>192</u>	<u>154</u>
	<u>51,534</u>	<u>43,299</u>
Total resources expended	<u>77,142</u>	<u>63,528</u>
Net income	<u><u>51,605</u></u>	<u><u>48,751</u></u>

HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

England & Wales - Charity number 1159316

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

ACN Accountants
Chartered Certified Accountants
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OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Islamic religion for the public benefit by promoting knowledge of Allah (God) as portrayed in the authentic sources of Islam and according to the way of the pious predecessors, including the provision of facilities for religious worship.

Public benefit

The Trustees confirm that they abide by the Charity Commissions guidance on public benefit in complying with Section 17 of the Charities Act 2011 to have due regard to public benefit in meeting its objectives and activities.

ACHIEVEMENT AND PERFORMANCE

During the year the charity continued to collect donations from the members of public. There are continuous commitments from the users and members to support charity's activities.

The charity provides social welfare, worship and educational support to the community and promotes social awareness among general public.

FINANCIAL REVIEW

Financial position

The financial statements are set out on pages 7 to 13 have been prepared implementing Financial Reporting Standard for Smaller Entities (effective January 2015).

The Statement of Financial Activities show net surplus for the year of a revenue nature of £48,751. The total reserves at the year end after accounting for unrealised (losses) /after revaluing investments of £1,228,611.

The financial position of the Charity is firm and secure with net fund of £1,228,611.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159316

Principal address

603 High Road
Leytonstone
London
E11 4PA

Trustees

Mr Arshad Mahmood
Mr Amer Mohiuddin Chairperson
Mr Kharum Mushtaq
Mr Mohammed Zahir Rashid

Independent Examiner

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Bankers

Barclays Bank PLC

Approved by order of the board of trustees on 16 December 2024 and signed on its behalf by:

Mr Amer Mohiuddin - Trustee

ACHIEVEMENT AND PERFORMANCE

During the year the charity continued to collect donations from the members of public. There are continuous commitments from the users and members to support charity's activities. The charity provides social welfare, worship and educational support to the community and promotes social awareness among general public.

Our main activities and who we try to help are described below.

1 RELIGIOUS SERVICES

1.1 Congregational prayer

MHbAY is open for congregational prayers every day of the year. The five daily prayers, Friday prayers and Tarawih prayers during Ramadan has helped many within the local community and beyond fulfil a fundamental obligation of the Islamic faith. On average we have over 70 people attending each of the five prayers every day. On Friday, for Jumuah, we have 180 attendees.

1.2 Ramadan 2023

The month of Ramadan was the most eventful time in MHbAY’s calendar. Many local congregates participated in prayers each night. Meals to break the fast (Iftar) were also provided every evening.

mhbay.org
Updates via WhatsApp
07444 745 767



Follow us:
@MHbAYUK
t.me/MHbAYUK

Sponsor a Community Iftar at MHbAY This Ramadan



The Messenger of Allah ﷺ said:
"Whoever feeds a fasting person will have a reward like that of the fasting person, without any reduction in his reward."
At-Tirmidhi, authenticated by Shaykh Al-Albani (رحمه الله)

The following dates are available:

- Saturday 25th March, 2023
- Saturday 1st April, 2023
- Saturday 8th April, 2023
- Saturday 15th April, 2023

If you would like to contribute or sponsor a community iftar, please contact us:
Call: 020 8144 0169 WhatsApp: wa.me/447444745767

1.3 Eid Al Fitr 2023

Eid al Fitr prayer took place at the Islamic centre due to adverse weather conditions. We had two congregations. The first at 8:30am and the second at 9:30am. Approximately 350 attendants gathered in total.

1.4 Eid Al Adha 2023

We also prayed Eid Al Adha at Harrow Road Playing Fields. Approximately 400 congregants joined the prayer and shared tea and light snacks.

Follow us:
 @MHbAYUK
 t.me/MHbAYUK
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MHBAY ISLAMIC CENTRE
 مركز خديف بن اليمان

EID-UL-ADHA 1444/2023

Eid Prayer at Harrow Road Playing Field
 Men, women and children all welcome

Wednesday 28th June 2023

9am SHARP
 We will be praying in the football pitch area in Harrow Road Playing Field E11 3QD

Available on the App Store
 GET IT ON Google Play
 Download Here: mhbay.org/app

MHBAY launches its new application to improve the communication between the Islamic centre and the community.

How to get there?
 We encourage everyone to arrive by public transport to Harrow Road Playing Field.
 Bus: 257 (9 min walk to park) Map: mhbay.org/bus
 Train: High Road Leytonstone (11 min walk to park) Map: mhbay.org/train

NOTE: In the event of rain or extension of government COVID-19 rules, Eid prayer will instead take place at MHBAY and an announcement will be made regarding this.

Reg. Charity No. 1159316 T: 020 8144 0169 W: mhbay.org E: info@mhbay.org

We also partnered up with a local food bank to distribute fresh meat to people who need support in the local area.

MHBAY ISLAMIC CENTRE
 مركز خديف بن اليمان

Share Your Qurbani Report 2023

Share your Qurbani meat

We start by thanking Allaah the Most High and then the generous people for sharing your qurbani meat with our local food bank partners.

The Messenger of Allah (ﷺ) said
 “Whoever does not thank the people has not thanked Allah”

159kg of Qurbani meat generously shared by our community

80 families approx supported = this provided food on the table for 400 people approx (an average of 5 people in a family)

The Qurbani meat was given raw and people were able to cook the meat themselves

mhbay.org/qurbani23

#MHbAYUK @MHbAYUK 07444745767 02081440169 mhbay.org info@mhbay.org

1.5 Classes

A number of free classes and courses were run throughout the year to benefit the men, women and children from our local community.

mhbay.org
Reg. Charity No. 119936
Class Updates via WhatsApp
07444 745 767



MHBAY
ISLAMIC CENTRE
مركز خديجة بن ابي اسحاق

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t.me/MHBAYUK

شرح ثلاثه الاصول

FREE 3-WEEK INTENSIVE Course

ON THE FUNDAMENTALS OF ISLAM

A study of the famous book **Thalaathatul - Usool** (The Three Fundamental Principles) of Sheikh **Muhammad bin 'Abdil-Wahhaab** (rahimahullah), with the explanation of Sheikh Haytham bin Muhammad Sarhaan (Lecturer in the Prophetic Mosque, Madeenah)

Taught by: Abshir Ali
(Student at King Saud University, Riyadh, Saudi Arabia)

Starting: Tuesday 8th August 2023
Tuesday to Thursday
Finishing: Thursday 24th August 2023
Time: 7.30pm-9.00pm



All Welcome



MHBAY ISLAMIC CENTRE
603 HIGH RD LEYTONSTONE, LONDON E11 4PA
 T: 020 8144 0169 E: info@mhbay.org

mhbay.co.uk
Class Updates via WhatsApp
07444 745 767



MHBAY
ISLAMIC CENTRE
مركز خديجة بن ابي اسحاق

Follow us:
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t.me/MHBAYUK

WEEKLY CLASSES

Wednesday	19:30-20:30	Thursday	12:30-14:30
درس من القرآن الكريم Lessons from the Noble Qur'an Read by: Abu Yusuf Sagheer al Kashmeereer Open to all		دروس اللغة العربية لغير الناطقين بها Arabic Language Lessons for Non-Native Speakers - Book 1 (Commonly known as Madeenah Book 1) Teacher: Female native Arabic speaker Sisters only	
العربية بين يديك Arabic in Front of You Teacher: Abu Aisha Abdul Rahman Brothers only	18:00-19:00	Kids Madrasah Teacher: Numerous teachers Open to brothers and sisters between ages 6-16 (must be registered)	10:30-12:30
كتاب التوحيد Book of Monotheism Teacher: Abu Abdilllah Amer Mohiuddin Open to all	19:30-20:30	Kids Madrasah Teacher: Numerous teachers Open to brothers and sisters between ages 6-16 (must be registered)	10:30-12:30

يَرْفَعِ اللَّهُ الَّذِينَ آمَنُوا مِنْكُمْ وَالَّذِينَ أُوتُوا الْعِلْمَ دَرَجَاتٍ

Allah will raise those who have believed among you and those who were given knowledge, by degrees.

MHBAY Islamic Centre | 603 High Rd Leytonstone, London E11 4PA
 T: 020 8144 0169 W: mhbay.org E: admin@mhbay.org

Independent examiner's report to the trustees of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

I report to the charity trustees on my examination of the accounts of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Trust as required by Section 130 of the 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.

Anwar Faruque Chowdhury FCCA

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

16 December 2024

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>112,279</u>	<u>78,599</u>
EXPENDITURE ON			
Other		<u>63,528</u>	<u>51,374</u>
NET INCOME		48,751	27,225
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,179,860</u>	<u>1,152,635</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,228,611</u></u>	<u><u>1,179,860</u></u>

Balance Sheet
31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	5	1,367,324	1,367,324
CURRENT ASSETS			
Cash at bank		6,847	9,376
CREDITORS			
Amounts falling due within one year	6	(145,560)	(196,840)
NET CURRENT ASSETS		<u>(138,713)</u>	<u>(187,464)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,228,611</u>	<u>1,179,860</u>
NET ASSETS		<u>1,228,611</u>	<u>1,179,860</u>
FUNDS			
Unrestricted funds	7	<u>1,228,611</u>	<u>1,179,860</u>
TOTAL FUNDS		<u>1,228,611</u>	<u>1,179,860</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2024 and were signed on its behalf by:

Mr Amer Mohiuddin - Trustee

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 2019)', 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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. STAFF COSTS

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

	31.3.24	31.3.23
Admin	<u>7</u>	<u>6</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>78,599</u>
 EXPENDITURE ON	
Other	<u>51,374</u>
 NET INCOME	 27,225
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>1,152,635</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>1,179,860</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>1,367,324</u>	<u>16,580</u>	<u>1,383,904</u>
DEPRECIATION			
At 1 April 2023 and 31 March 2024	<u>-</u>	<u>16,580</u>	<u>16,580</u>
NET BOOK VALUE			
At 31 March 2024	<u>1,367,324</u>	<u>-</u>	<u>1,367,324</u>
At 31 March 2023	<u>1,367,324</u>	<u>-</u>	<u>1,367,324</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Other creditors	144,600	196,000
Accrued expenses	<u>960</u>	<u>840</u>
	<u>145,560</u>	<u>196,840</u>

7. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	1,179,860	48,751	1,228,611
	<u>1,179,860</u>	<u>48,751</u>	<u>1,228,611</u>
TOTAL FUNDS	<u>1,179,860</u>	<u>48,751</u>	<u>1,228,611</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	112,279	(63,528)	48,751
	<u>112,279</u>	<u>(63,528)</u>	<u>48,751</u>
TOTAL FUNDS	<u>112,279</u>	<u>(63,528)</u>	<u>48,751</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	1,152,635	27,225	1,179,860
	<u>1,152,635</u>	<u>27,225</u>	<u>1,179,860</u>
TOTAL FUNDS	<u>1,152,635</u>	<u>27,225</u>	<u>1,179,860</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	78,599	(51,374)	27,225
	<u>78,599</u>	<u>(51,374)</u>	<u>27,225</u>
TOTAL FUNDS	<u>78,599</u>	<u>(51,374)</u>	<u>27,225</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,152,635	75,976	1,228,611
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,152,635</u>	<u>75,976</u>	<u>1,228,611</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	190,878	(114,902)	75,976
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>190,878</u>	<u>(114,902)</u>	<u>75,976</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	93,074	71,139
Gift aid	3,250	-
Education centre	<u>15,955</u>	<u>7,460</u>
	<u>112,279</u>	<u>78,599</u>
Total incoming resources	112,279	78,599
EXPENDITURE		
Support costs		
Management		
Rates and water	802	-
Light and heat	<u>9,937</u>	<u>4,444</u>
	10,739	4,444
Finance		
Bank charges	681	1,130
Other support costs		
Telephone	902	730
Postage and stationery	1,190	1,249
Sundries	3,502	3,465
Repair and maintenance	<u>3,215</u>	<u>4,804</u>
	8,809	10,248
Governance costs		
Wages	36,492	28,391
Accountancy	1,080	960
Casual staff costs	2,180	2,796
Cleaning and waste management	2,433	2,862
IT expenses	-	543
Facility/hall hire	960	-
Insurance	<u>154</u>	<u>-</u>
	<u>43,299</u>	<u>35,552</u>
Total resources expended	<u>63,528</u>	<u>51,374</u>
Net income	<u><u>48,751</u></u>	<u><u>27,225</u></u>

HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

England & Wales - Charity number 1159316

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Report of the Trustees	1 to 5
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 14
Detailed Statement of Financial Activities	15

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Islamic religion for the public benefit by promoting knowledge of Allah (God) as portrayed in the authentic sources of Islam and according to the way of the pious predecessors, including the provision of facilities for religious worship.

Public benefit

The Trustees confirm that they abide by the Charity Commissions guidance on public benefit in complying with Section 17 of the Charities Act 2011 to have due regard to public benefit in meeting its objectives and activities.

ACHIEVEMENT AND PERFORMANCE

During the year the charity continued to collect donations from the members of public. There are continuous commitments from the users and members to support charity's activities.

The charity provides social welfare, worship and educational support to the community and promotes social awareness among general public.

Our main activities and who we try to help are described below.

1 RELIGIOUS SERVICES

1.1 Congregational prayer

MHbAY is open for congregational prayers every day of the year. The five daily prayers, Friday prayers and Tarawih prayers during Ramadan has helped many within the local community and beyond fulfil a fundamental obligation of the Islamic faith. On average we have over 70 people attending each of the five prayers every day. On Friday, for Jumuah, we have 180 attendees.

1.2 Ramadan 2023

The month of Ramadan was the most eventful time in MHbAY's calendar. Many local congregates participated in prayers each night. Meals to break the fast (Iftar) were also provided every evening.

mhbay.org
Updates via WhatsApp
07444 745 767



Follow us:
@MHbAYUK
t.me/MHbAYUK

Sponsor a **Community Iftar** at MHbAY This **Ramadan**



The Messenger of Allah ﷺ said:
"Whoever feeds a fasting person will have a reward like that of the fasting person, without any reduction in his reward."
Al-Tirmidhi, authenticated by Shaykh Al-Albani (رحمه الله)

The following dates are available:

Saturday 9th April 2022

 Saturday 23rd April 2022

Saturday 16th April 2022

Saturday 30th April 2022

If you would like to contribute or

1.3 Eid Al Fitr 2022

Eid al Fitr prayer took place at the local park at Harrow Road Playing Fields. Approximately 400 congregants joined the prayer and shared tea and light snacks.



Follow us:
@MhBAYUK
t.me/MhBAYUK
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MHBAY ISLAMIC CENTRE
مركز خديعة بن ابيان

EID-UL-FITR 1443/2022
Eid Prayer at Harrow Road Playing Field
Men, women and children all welcome

Monday 2nd May 2022
9am SHARP

We will be praying in the football pitch area in Harrow Road Playing Field E11 3QD

How to get there?
We encourage everyone to arrive by public transport to Harrow Road Playing Field.
Bus: 257 (9 min walk to park) Map: mhbay.org/bus
Train: High Road Leytonstone (11 min walk to park) Map: mhbay.org/train

NOTE: In the event of rain or extension of government COVID-19 rules, Eid prayer will instead take place at MhBAY and an announcement will be made regarding this.

Reg. Charity No. 1159316 T: 020 8144 0169 W: mhbay.org E: info@mhbay.org

1.4 Eid Al Adha 2022

We also prayed Eid Al Adha at Harrow Road Playing Fields. Approximately 400 congregants joined the prayer and shared tea and light snacks.



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MHBAY ISLAMIC CENTRE
مركز خديعة بن ابيان
Reg. Charity No. 1159316

EID-UL-ADHA 1443/2022
Eid Prayer at Harrow Road Playing Field

9am SHARP
Saturday 9th July 2022

We will be praying in the football pitch area in Harrow Road Playing Field E11 3QD

Available on the App Store
GET IT ON Google Play
Download Here: mhbay.org/app

• REMEMBER to bring your prayer mat and shoe bag
• FREE breakfast will be served after prayer • FREE goodie bags and balloons for children
ALL WELCOME

NOTE: In the event of rain or extension of government COVID-19 rules, Eid prayer will instead take place at MhBAY and an announcement will be made regarding this.

How to get there?
We encourage everyone to arrive by public transport to Harrow Road Playing Field.
Bus: 257 Train: High Road Leytonstone

1.5 Classes

A number of free classes and courses were run throughout the year to benefit the men, women and children from our local community.

MHBAY ISLAMIC CENTRE
مركز المساجد في لندن

BRITISH ISLAMIC MEDICAL ASSOCIATION

@MHBAYUK
t.me/MHBAYUK
07444 745 767

BE A LIFESAVER LEARN CPR AT MHBAY

Completely FREE!
Certificates provided
Open to men & women

MHBAY ISLAMIC CENTRE
603 HIGH RD LEYTONSTONE
LONDON E11 4PA

SATURDAY 24TH
SEPTEMBER 2022
(AFTER ASR SALAH)

Also learn about the Recovery Position and Choking

To confirm your attendance please email: info@mhbay.org
T: 020 8144 0169 W: mhbay.org

mhbay.org
07444 745 767
02081440169

Follow us:
@MHBAYUK
t.me/MHBAYUK

تصحيح التلاوة

CORRECT YOUR RECITATION OF THE QUR'AN
(WOMEN ONLY)

ARE YOU STRUGGLING TO RECITE THE QUR'AN PROPERLY?

Do you want to learn how to pronounce the Arabic letters correctly or simply get someone to check and improve your recitation? If so, this FREE personalised weekly drop-in-session could be for you.

EVERY WEDNESDAY 1:45PM | STARTING 14TH SEP-22

CONDUCTED BY A
FEMALE NATIVE - ARABIC SPEAKING (MOROCCAN) TEACHER
with over 20 years of teaching experience

ADULT WOMEN ONLY
(NO UNDER 16s)

MHBAY Islamic Centre
603 High Road Leytonstone, London E11 4PA

Places are extremely limited so it will be on a first-come-first serve basis

Please Phone or WhatsApp us to reserve your place.

mhbay.org
07444 745 767
02081440169

Follow us:
@MHBAYUK
t.me/MHBAYUK

تصحيح التلاوة

CORRECT YOUR RECITATION OF THE QUR'AN
(Men Only)

ARE YOU STRUGGLING TO RECITE THE QUR'AN PROPERLY?

Do you want to learn how to pronounce the Arabic letters correctly or simply get someone to check and improve your recitation? If so, this FREE personalised weekly drop-in-session could be for you.

EVERY MONDAY 7.30PM | STARTING 12TH SEP-22

CONDUCTED BY THE
IMAAM OF THE MASJID

ADULT MEN ONLY
(NO UNDER 16s)

MHBAY Islamic Centre
603 High Road Leytonstone, London E11 4PA

Places are extremely limited so it will be on a first-come-first serve basis

Please Phone or WhatsApp us to reserve your place.

mhbay.org
 Class Updates via WhatsApp
 07644 745 767

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 t.me/MHBAYUK

MHBAY ISLAMIC CENTRE
 مركز خديجة بن ابيان
 داروسر اللغه العربيه

FREE 3-WEEK INTENSIVE ARABIC COURSE FOR BEGINNERS

A STUDY OF THE FAMOUS MADINAH BOOK ONE
 BROTHERS ONLY

TAUGHT BY
ABU HAATIM ABSHIR
 AS-SOMAALIE
 (STUDENT AT KING SAUD UNIVERSITY, RIYADH, SAUDI ARABIA)

MONDAY-FRIDAY-STARTING TUESDAY 9TH AUGUST 2022
 FINISHING FRIDAY 26TH AUGUST 2022
 TIME: 7.30PM - 9.30PM

MHBAY ISLAMIC CENTRE
 603 HIGH RD LEYTONSTONE, LONDON E11 4PA
 T: 020 8144 0169 E: info@mhbay.org

mhbay.org
 Reg. Charity No. 1020198
 Class Updates via WhatsApp
 07644 745 767

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MHBAY ISLAMIC CENTRE
 داروسر اللغه العربيه

شرح الأربعين النووية
 AN EXPLANATION OF THE FAMOUS
AN-NAWAWEE'S FORTY AHAADEETH

WITH THE EXPLANATION OF
SHEIKH AHMED BIN YAHYA AN-NAJMEE
 (RAHIMAHULLAH)

EVERY FRIDAY 7.30PM
 STARTING FRIDAY 9TH SEPTEMBER 2022

READ BY
ABU ABDILLAH AMER MOHIUDDIN
 GRADUATE FROM FACULTY OF HADEETH, ISLAMIC UNIVERSITY OF MADEENAH

ALL WELCOME

MHBAY ISLAMIC CENTRE
 603 HIGH RD LEYTONSTONE, LONDON E11 4PA
 T: 020 8144 0169 E: info@mhbay.org

FINANCIAL REVIEW

Financial position

The financial statements are set out on pages 5 to 10 have been prepared implementing Financial Reporting Standard for Smaller Entities (effective January 2015).

The Statement of Financial Activities show net surplus for the year of a revenue nature of £27,225. The total reserves at the year end after accounting for unrealised (losses) /after revaluing investments of £1,179,860.

The financial position of the Charity is firm and secure with net fund of £1,179,860.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159316

Principal address

603 High Road
Leytonstone
London
E11 4PA

Trustees

Mr Arshad Mahmood
Mr Amer Mohiuddin Chairperson
Mr Mohammed Zahir Rashid

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Bankers

Barclays Bank PLC

Approved by order of the board of trustees on 24 January 2024 and signed on its behalf by:

Mr Amer Mohiuddin - Trustee

Independent examiner's report to the trustees of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

I report to the charity trustees on my examination of the accounts of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Trust as required by Section 130 of the 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.

Anwar Faruque Chowdhury FCCA

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

24 January 2024

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		78,599	107,347
Other income		-	11,039
Total		<u>78,599</u>	<u>118,386</u>
EXPENDITURE ON			
Charitable activities			
Charitable and social activities		-	300
Other		51,374	64,052
Total		<u>51,374</u>	<u>64,352</u>
NET INCOME		27,225	54,034
RECONCILIATION OF FUNDS			
Total funds brought forward		1,152,635	1,098,601
TOTAL FUNDS CARRIED FORWARD		<u><u>1,179,860</u></u>	<u><u>1,152,635</u></u>

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	5	1,367,324	1,344,614
CURRENT ASSETS			
Cash at bank		9,376	10,861
CREDITORS			
Amounts falling due within one year	6	(196,840)	(202,840)
NET CURRENT ASSETS		<u>(187,464)</u>	<u>(191,979)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,179,860</u>	<u>1,152,635</u>
NET ASSETS		<u>1,179,860</u>	<u>1,152,635</u>
FUNDS	7		
Unrestricted funds		<u>1,179,860</u>	<u>1,152,635</u>
TOTAL FUNDS		<u>1,179,860</u>	<u>1,152,635</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2024 and were signed on its behalf by:

Mr Amer Mohiuddin - Trustee

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 2019)', 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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

3. STAFF COSTS

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

	31.3.23	31.3.22
Admin	<u>6</u>	<u>6</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	107,347
Other income	<u>11,039</u>
Total	<u>118,386</u>
EXPENDITURE ON	
Charitable activities	
Charitable and social activities	300
Other	<u>64,052</u>
Total	<u>64,352</u>
NET INCOME	54,034
RECONCILIATION OF FUNDS	
Total funds brought forward	1,098,601
TOTAL FUNDS CARRIED FORWARD	<u>1,152,635</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	1,344,614	16,580	1,361,194
Additions	<u>22,710</u>	<u>-</u>	<u>22,710</u>
At 31 March 2023	<u>1,367,324</u>	<u>16,580</u>	<u>1,383,904</u>
DEPRECIATION			
At 1 April 2022 and 31 March 2023	<u>-</u>	<u>16,580</u>	<u>16,580</u>
NET BOOK VALUE			
At 31 March 2023	<u>1,367,324</u>	<u>-</u>	<u>1,367,324</u>
At 31 March 2022	<u>1,344,614</u>	<u>-</u>	<u>1,344,614</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	196,000	202,000
Accrued expenses	<u>840</u>	<u>840</u>
	<u>196,840</u>	<u>202,840</u>

7. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	1,152,635	27,225	1,179,860
	<u>1,152,635</u>	<u>27,225</u>	<u>1,179,860</u>
TOTAL FUNDS	<u>1,152,635</u>	<u>27,225</u>	<u>1,179,860</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	78,599	(51,374)	27,225
	<u>78,599</u>	<u>(51,374)</u>	<u>27,225</u>
TOTAL FUNDS	<u>78,599</u>	<u>(51,374)</u>	<u>27,225</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	1,098,601	54,034	1,152,635
	<u>1,098,601</u>	<u>54,034</u>	<u>1,152,635</u>
TOTAL FUNDS	<u>1,098,601</u>	<u>54,034</u>	<u>1,152,635</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,386	(64,352)	54,034
	<u>118,386</u>	<u>(64,352)</u>	<u>54,034</u>
TOTAL FUNDS	<u>118,386</u>	<u>(64,352)</u>	<u>54,034</u>

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,098,601	81,259	1,179,860
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,098,601</u>	<u>81,259</u>	<u>1,179,860</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,985	(115,726)	81,259
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>196,985</u>	<u>(115,726)</u>	<u>81,259</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	71,139	100,719
Education centre	<u>7,460</u>	<u>6,628</u>
	78,599	107,347
Other income		
Other income	<u>-</u>	<u>11,039</u>
Total incoming resources	78,599	118,386
EXPENDITURE		
Charitable activities		
Books and study materials	-	300
Support costs		
Management		
Light and heat	4,444	4,772
Finance		
Bank charges	1,130	601
Other support costs		
Telephone	730	956
Postage and stationery	1,249	1,085
Sundries	3,465	4,633
Repair and maintenance	4,804	19,662
Advertising	-	1,075
Fixtures and fittings	<u>-</u>	<u>3,316</u>
	10,248	30,727
Governance costs		
Wages	28,391	24,070
Accountancy	960	840
Casual staff costs	2,796	1,596
Cleaning and waste management	2,862	1,075
IT expenses	<u>543</u>	<u>371</u>
	<u>35,552</u>	<u>27,952</u>
Total resources expended	<u>51,374</u>	<u>64,352</u>
Net income	<u><u>27,225</u></u>	<u><u>54,034</u></u>

HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

England & Wales - Charity number 1159316

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Detailed Statement of Financial Activities	19

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Islamic religion for the public benefit by promoting knowledge of Allah (God) as portrayed in the authentic sources of Islam and according to the way of the pious predecessors, including the provision of facilities for religious worship.

Public benefit

The Trustees confirm that they abide by the Charity Commissions guidance on public benefit in complying with Section 17 of the Charities Act 2011 to have due regard to public benefit in meeting its objectives and activities.

ACHIEVEMENT AND PERFORMANCE

During the year the charity continued to collect donations from the members of public. There are continuous commitments from the users and members to support charity's activities.

The charity provides social welfare, worship and educational support to the community and promotes social awareness among general public.

Our main activities and who we try to help are described below.

1 RELIGIOUS SERVICES

1.1 Congregational prayer

MHbAY is open for congregational prayers every day of the year. The five daily prayers, Friday prayers and Tarawih prayers during Ramadan has helped many within the local community and beyond fulfil a fundamental obligation of the Islamic faith. On average we have over 70 people attending each of the five prayers every day. On Friday, for Jumuah, we have 180 attendees.

1.2 Ramadan 2022

The month of Ramadan was the most eventful time in MHbAY's calendar. Many local congregates participated in prayers each night. Meals to break the fast (Iftar) were also provided every evening.

1.3 Eid Al Fitr 2022

Eid al Fitr was conducted at the Islamic centre due to Covid restrictions still being in place.

Follow us:
@MHbAYUK
t.me/MHbAYUK
07444 745 767

MHbAY ISLAMIC CENTRE
مركز هداية بن يمامة الإسلامي
114 Park Road, Harrow, London HA1 1RN

EID-UL-FITR 1442/2021

Eid Prayer at
MHbAY Islamic Centre E11 4PA
Thursday 13th May

First Jama'ah:
8:00AM | Doors Open 7:30AM

Second Jama'ah:
9:00AM | Doors Open 8:30AM

Due to COVID 19 guidelines there are limited places available for Eid-ul-Fitr prayers (first come, first serve basis). In order for us to speed up waiting time at entrance we require you present your Unique Identification Code (UIC) before entering MHbAY Islamic Centre

If you have not registered for your UIC please do so from here
mhbay.org/register

The sisters area will remain temporarily closed. NO brothers over 70 years or under 16 allowed. All COVID 19 guidance for the safe use of MHbAY Islamic Centre restrictions are being enforced more details mhbay.org/covid-19

T: 020 8144 0189 W: mhbay.org E: info@mhbay.org

Eid al Adha took place in the park after Covid restrictions were lifted. Approximately 400 congregants joined the prayer and shared tea and light snacks at Harrow Road playing field.

Follow us:

-  @MHbAYUK
-  ln.me/MHbAYUK
-  07444 745 767



MHbAY
ISLAMIC CENTRE
ما كنز حقا نتم من العاشق
www.mhbay.org.uk



EID-UL-ADHA 1442/2021

Eid Prayer at Harrow Road Playing Field

Men, women and children all welcome

9am SHARP
Tuesday 20th July 2021

We will be praying in the football pitch area
in Harrow Road Playing Field E11 3QD



MHbAY launches its new application to improve the communication
between the Islamic centre and the community



Download Here: mhbay.org/app

NOTE: In the event of rain or extension of government COVID 19 rules, Eid prayer will
instead take place at MHbAY and an announcement will be made regarding this

How to get there?

We encourage everyone to arrive by public transport to Harrow Road Playing Field



Bus: 257
(9 min walk to park)
Map: mhbay.org/bus

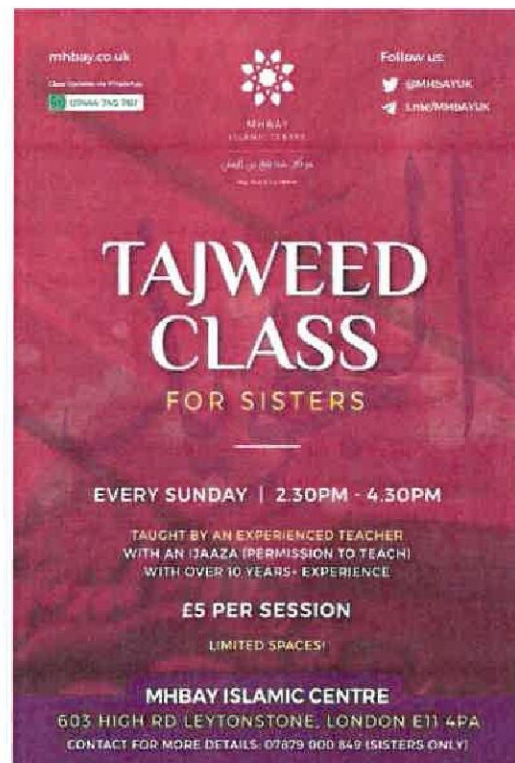
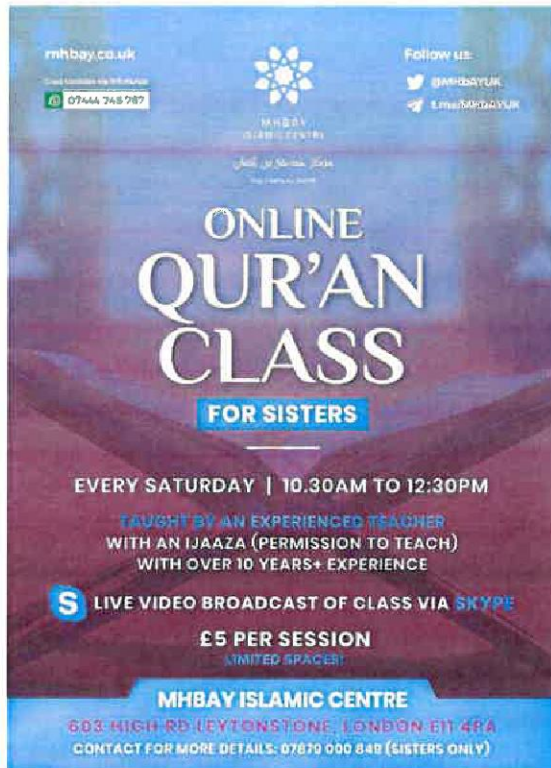


Train: High Road Leytonstone
(11 min walk to park)
Map: mhbay.org/train

T: 020 8144 0169 W: mhbay.org E: info@mhbay.org

1.4 Covid-19 Pandemic Impact

Due to the Covid-19 pandemic some of the classes were continuing online where possible as opposed to face-to-face to limit the risk of increasing COVID cases.



The following services were impacted or cancelled:

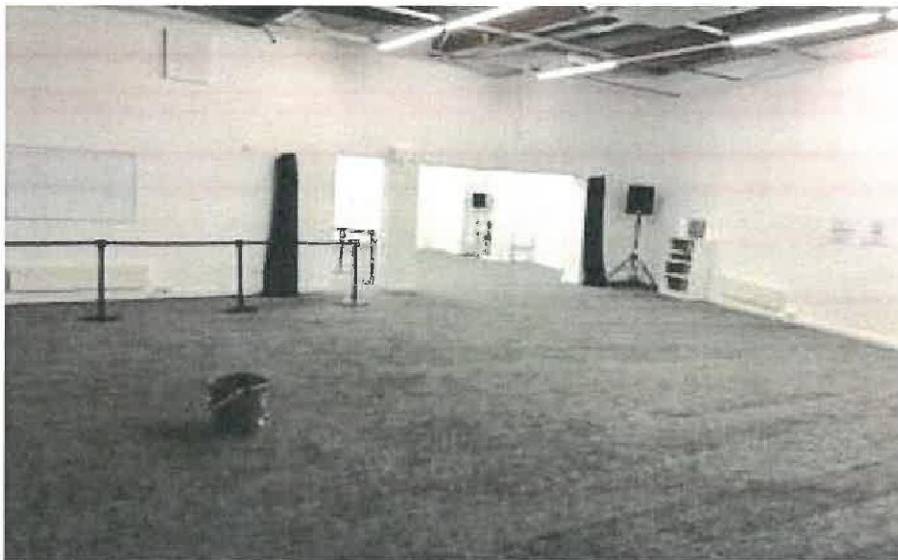
- 1 Mother and Toddler Group
- 2 Medical Seminars
- 3 Inspire Young Muslims Youth group
- 4 Tuition
- 5 Legal advice

The Islamic centre was closed due to building construction works on 21/07/2021 and reopened on 31/03/2022
The project cost was £289,029.07.

Before construction work



Men's Prayer Hall



Removal of temporary wooden structure linking main hall to the front entrance



After completion of construction work

Front entrance corridor is now a permanent structure



Men's Prayer Hall front has now moved further forward



Men's Prayer Hall - Back column was removed to open up space



Women's corridor is now a permanent structure



Women's Prayer Hall



FINANCIAL REVIEW

The financial statements are set out on pages 13 to 18 have been prepared implementing Financial Reporting Standard for Smaller Entities (effective January 2015).

The Statement of Financial Activities show net surplus for the year of a revenue nature of £54,034. The total reserves at the year-end after accounting for unrealised (losses) /after revaluing investments of £1,152,635.

The financial position of the Charity is firm and secure with net fund of £1,152,635.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159316

Principal address

603 High Road
Leytonstone
London
E11 4PA

Trustees

Mr Arshad Mahmood
Mr Amer Mohiuddin Chairperson
Mr Mohammed Zahir Rashid

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Bankers

Barclays Bank PLC

Approved by order of the board of trustees on *24 January 2023* and signed on its behalf by



.....
Mr Amer Mohiuddin - Trustee

Independent examiner's report to the trustees of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

I report to the charity trustees on my examination of the accounts of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the 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.



Anwar Faruque Chowdhury FCCA
ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Date: 24 January 2023

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		107,347	83,461
Other income		<u>11,039</u>	<u>28,463</u>
Total		118,386	111,924
EXPENDITURE ON			
Charitable activities			
Charitable and social activities		300	-
Other		<u>64,052</u>	<u>70,402</u>
Total		64,352	70,402
NET INCOME		54,034	41,522
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,098,601</u>	<u>1,057,079</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,152,635</u></u>	<u><u>1,098,601</u></u>

Balance sheet
31 March 2023

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	5	1,344,614	1,058,901
CURRENT ASSETS			
Cash at bank		10,861	42,827
CREDITORS			
Amounts falling due within one year	6	(202,840)	(3,127)
NET CURRENT ASSETS		<u>(191,979)</u>	<u>39,700</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,152,635</u>	<u>1,098,601</u>
NET ASSETS		<u>1,152,635</u>	<u>1,098,601</u>
FUNDS	7		
Unrestricted funds		<u>1,152,635</u>	<u>1,098,601</u>
TOTAL FUNDS		<u>1,152,635</u>	<u>1,098,601</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2023 and were signed on its behalf by:



Mr Amer Mohiuddin - Trustee

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 2019)', 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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. STAFF COSTS

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

	31.3.22	31.3.21
Admin	<u>6</u>	<u>6</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	83,461
Other income	<u>28,463</u>
Total	111,924
EXPENDITURE ON	
Other	<u>70,402</u>
NET INCOME	41,522
RECONCILIATION OF FUNDS	
Total funds brought forward	1,057,079
TOTAL FUNDS CARRIED FORWARD	<u>1,098,601</u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	1,055,585	16,580	1,072,165
Additions	<u>289,029</u>	-	<u>289,029</u>
At 31 March 2022	<u>1,344,614</u>	<u>16,580</u>	<u>1,361,194</u>
DEPRECIATION			
At 1 April 2021	-	13,264	13,264
Charge for year	-	<u>3,316</u>	<u>3,316</u>
At 31 March 2022	-	<u>16,580</u>	<u>16,580</u>
NET BOOK VALUE			
At 31 March 2022	<u>1,344,614</u>	-	<u>1,344,614</u>
At 31 March 2021	<u>1,055,585</u>	<u>3,316</u>	<u>1,058,901</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	-	287
Other creditors	202,000	2,000
Accrued expenses	840	840
	<u>202,840</u>	<u>3,127</u>

7. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	1,098,601	54,034	1,152,635
	<u>1,098,601</u>	<u>54,034</u>	<u>1,152,635</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,386	(64,352)	54,034
	<u>118,386</u>	<u>(64,352)</u>	<u>54,034</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	1,057,079	41,522	1,098,601
	<u>1,057,079</u>	<u>41,522</u>	<u>1,098,601</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	111,924	(70,402)	41,522
	<u>111,924</u>	<u>(70,402)</u>	<u>41,522</u>

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,057,079	95,556	1,152,635
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,057,079</u>	<u>95,556</u>	<u>1,152,635</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,310	(134,754)	95,556
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>230,310</u>	<u>(134,754)</u>	<u>95,556</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	100,719	70,352
Gift aid	-	7,428
Education centre	<u>6,628</u>	<u>5,681</u>
	107,347	83,461
Other income		
Other income	<u>11,039</u>	<u>28,463</u>
Total incoming resources	118,386	111,924
EXPENDITURE		
Charitable activities		
Books and study materials	300	-
Support costs		
Management		
Light and heat	4,772	2,932
Finance		
Bank charges	601	120
Other support costs		
Telephone	956	756
Postage and stationery	1,085	-
Sundries	4,633	1,662
Repair and maintenance	19,662	11,039
Advertising	1,075	1,372
Fixtures and fittings	<u>3,316</u>	<u>3,316</u>
	30,727	18,145
Governance costs		
Wages	24,070	38,780
Accountancy	840	3,080
Casual staff costs	1,596	2,000
Cleaning and waste management	1,075	1,580
IT expenses	371	2,565
Bookkeeping and payroll	<u>-</u>	<u>1,200</u>
	<u>27,952</u>	<u>49,205</u>
Total resources expended	<u>64,352</u>	<u>70,402</u>
Net income	<u>54,034</u>	<u>41,522</u>

HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

England & Wales - Charity number 1159316

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Detailed Statement of Financial Activities	12

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Islamic religion for the public benefit by promoting knowledge of Allah (God) as portrayed in the authentic sources of Islam and according to the way of the pious predecessors, including the provision of facilities for religious worship.

Public benefit

The Trustees confirm that they abide by the Charity Commissions guidance on public benefit in complying with Section 17 of the Charities Act 2011 to have due regard to public benefit in meeting its objectives and activities.

ACHIEVEMENT AND PERFORMANCE

During the year the charity continued to collect donations from the members of public. There are continuous commitments from the users and members to support charity's activities.

The charity provides social welfare, worship and educational support to the community and promotes social awareness among general public.

Covid-19 Pandemic Impact

In accordance with government and Public Health England guidelines the Islamic centre remained closed from 19th March 2020.

The following services were impacted or cancelled:

- 1 Daily congregational prayer
- 2 Friday prayers
- 3 Ramadan 2020
- 4 Eid in the park 2020
- 5 Mother and Toddler Group
- 6 Medical Seminars
- 7 Inspire Young Muslims Youth group
- 8 Tuition
- 9 Legal advice
- 10 Some of the classes were moved online where possible





مركز حذيفة بن اليمان

4,615 Tweets



Show this thread



مركز حذيفة بن اليمان @MHBAYUK · May 4, 2020

7 NEW Testimonials Uploaded on 04/05/20

What our class students say...

READ here... mhbay.org/sisters-class

COVID-19 Lockdown!

Must Stay Home?

Online Quran Class for Sisters @MHBAYUK

EVERY SATURDAY | 10:30AM T

The Islamic centre reopened in July 2020 offering daily prayers and Friday prayers. Classes were continuing online as opposed to face-to-face to limit the risk of increasing COVID cases. Throughout the week, the Islamic Centre was regularly deep cleaned to ensure a safe space for our congregation.

In accordance with government and Public Health England guidelines we:

- " Reduced our prayer capacity to accommodate social distancing
- " Ensured prayer attendance was registered
- " Gave regular reminders by staff and medical professionals to worshippers onsite
- " Ensured that elders over 65 and vulnerable were staying safe by remaining at home
- " Provided hand sanitisation stations throughout the building
- " Provided Masks and prayer sheets provided for all worshippers
- " Monitored the operation

FINANCIAL REVIEW

Financial position

The financial statements are set out on pages 6 to 11 have been prepared implementing Financial Reporting Standard for Smaller Entities (effective January 2015).

The Statement of Financial Activities show net surplus for the year of a revenue nature of £41,522. The total reserves at the year end after accounting for unrealised (losses) /after revaluing investments of £1,098,601.

The financial position of the Charity is firm and secure with net fund of £1,098,601.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159316

Principal address

603 High Road
Leytonstone
London
E11 4PA

Trustees

Mr Arshad Mahmood
Mr Amer Mohiuddin Chairperson
Mr Mohammed Zahir Rashid

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Bankers

Barclays Bank PLC

Approved by order of the board of trustees on 23 December 2021 and signed on its behalf by:

Mr Amer Mohiuddin - Trustee

Independent examiner's report to the trustees of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE

I report to the charity trustees on my examination of the accounts of HUDHAYFAH BIN AL YAMAAN ISLAMIC CENTRE (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the 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.

Anwar Faruque Chowdhury FCCA
ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

23 December 2021

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		83,461	173,799
Other income		<u>28,463</u>	<u>-</u>
Total		111,924	173,799
EXPENDITURE ON			
Charitable activities			
Charitable and social activities		-	11,145
Other		<u>70,402</u>	<u>57,802</u>
Total		70,402	68,947
NET INCOME		41,522	104,852
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>1,057,079</u>	<u>952,227</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,098,601</u></u>	<u><u>1,057,079</u></u>

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	5	1,058,901	1,050,981
CURRENT ASSETS			
Cash at bank		42,827	14,511
CREDITORS			
Amounts falling due within one year	6	(3,127)	(8,413)
NET CURRENT ASSETS		<u>39,700</u>	<u>6,098</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,098,601</u>	<u>1,057,079</u>
NET ASSETS		<u>1,098,601</u>	<u>1,057,079</u>
FUNDS	7		
Unrestricted funds		<u>1,098,601</u>	<u>1,057,079</u>
TOTAL FUNDS		<u>1,098,601</u>	<u>1,057,079</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2021 and were signed on its behalf by:

Mr Amer Mohiuddin - Trustee

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 2019)', 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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. STAFF COSTS

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

	31.3.21	31.3.20
Admin	<u>6</u>	<u>3</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	173,799
 EXPENDITURE ON	
Charitable activities	
Charitable and social activities	11,145
Other	<u>57,802</u>
Total	<u>68,947</u>
 NET INCOME	 104,852
 RECONCILIATION OF FUNDS	
Total funds brought forward	 <u>952,227</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>1,057,079</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	1,044,349	16,580	1,060,929
Additions	<u>11,236</u>	<u>-</u>	<u>11,236</u>
At 31 March 2021	<u>1,055,585</u>	<u>16,580</u>	<u>1,072,165</u>
 DEPRECIATION			
At 1 April 2020	-	9,948	9,948
Charge for year	<u>-</u>	<u>3,316</u>	<u>3,316</u>
At 31 March 2021	<u>-</u>	<u>13,264</u>	<u>13,264</u>
 NET BOOK VALUE			
At 31 March 2021	<u>1,055,585</u>	<u>3,316</u>	<u>1,058,901</u>
At 31 March 2020	<u>1,044,349</u>	<u>6,632</u>	<u>1,050,981</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Social security and other taxes	287	233
Other creditors	2,000	7,000
Accrued expenses	<u>840</u>	<u>1,180</u>
	<u><u>3,127</u></u>	<u><u>8,413</u></u>

7. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	1,057,079	41,522	1,098,601
	<u>1,057,079</u>	<u>41,522</u>	<u>1,098,601</u>
TOTAL FUNDS	<u><u>1,057,079</u></u>	<u><u>41,522</u></u>	<u><u>1,098,601</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	111,924	(70,402)	41,522
	<u>111,924</u>	<u>(70,402)</u>	<u>41,522</u>
TOTAL FUNDS	<u><u>111,924</u></u>	<u><u>(70,402)</u></u>	<u><u>41,522</u></u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	952,227	104,852	1,057,079
	<u>952,227</u>	<u>104,852</u>	<u>1,057,079</u>
TOTAL FUNDS	<u><u>952,227</u></u>	<u><u>104,852</u></u>	<u><u>1,057,079</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	173,799	(68,947)	104,852
	<u>173,799</u>	<u>(68,947)</u>	<u>104,852</u>
TOTAL FUNDS	<u><u>173,799</u></u>	<u><u>(68,947)</u></u>	<u><u>104,852</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	952,227	146,374	1,098,601
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>952,227</u>	<u>146,374</u>	<u>1,098,601</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	285,723	(139,349)	146,374
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>285,723</u>	<u>(139,349)</u>	<u>146,374</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	70,352	136,646
Gift aid	7,428	37,153
Education centre	<u>5,681</u>	<u>-</u>
	83,461	173,799
Other income		
Other income	<u>28,463</u>	<u>-</u>
Total incoming resources	111,924	173,799
EXPENDITURE		
Charitable activities		
Event management costs	-	11,145
Support costs		
Management		
Rates and water	-	2,338
Light and heat	<u>2,932</u>	<u>5,115</u>
	2,932	7,453
Finance		
Bank charges	120	874
Other support costs		
Telephone	756	878
Postage and stationery	-	447
Sundries	1,662	883
Repair and maintenance	11,039	-
Advertising	1,372	1,875
Fixtures and fittings	<u>3,316</u>	<u>3,316</u>
	18,145	7,399
Governance costs		
Wages	38,780	32,757
Accountancy	3,080	720
Casual staff costs	2,000	-
Cleaning and waste management	1,580	4,049
Other legal and professional	-	4,224
IT expenses	2,565	326
Bookkeeping and payroll	<u>1,200</u>	<u>-</u>
	49,205	42,076
Total resources expended	<u>70,402</u>	<u>68,947</u>
Net income	<u>41,522</u>	<u>104,852</u>

This page does not form part of the statutory financial statements

This page does not form part of the statutory financial statements