

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

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for the Year Ended 31 March 2022

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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 يمان
Unit 4PA, Harrow Road, Harrow, London HA1 1JN

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 0169 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:

Twitter @MHBAYUK

Telegram t.me/MHBAYUK

Phone 07444 745 767



MHBAY
Eid Prayer 1442

ما تذكروا دعائكم من العباد
بإذن الله تعالى



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



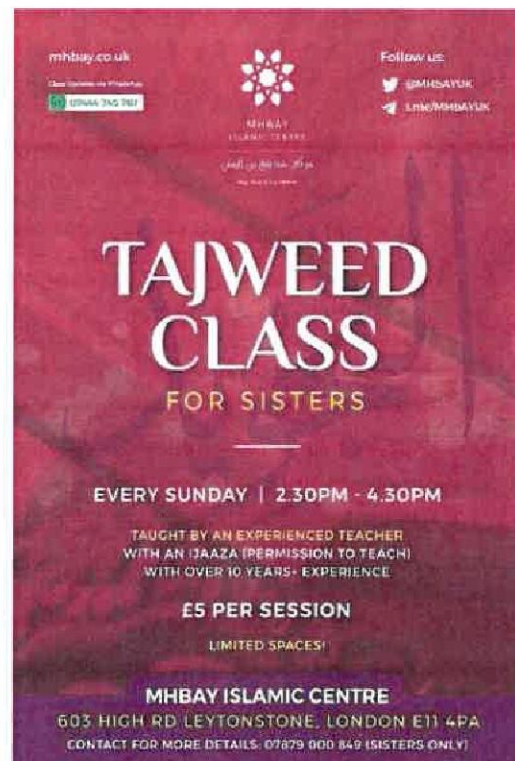
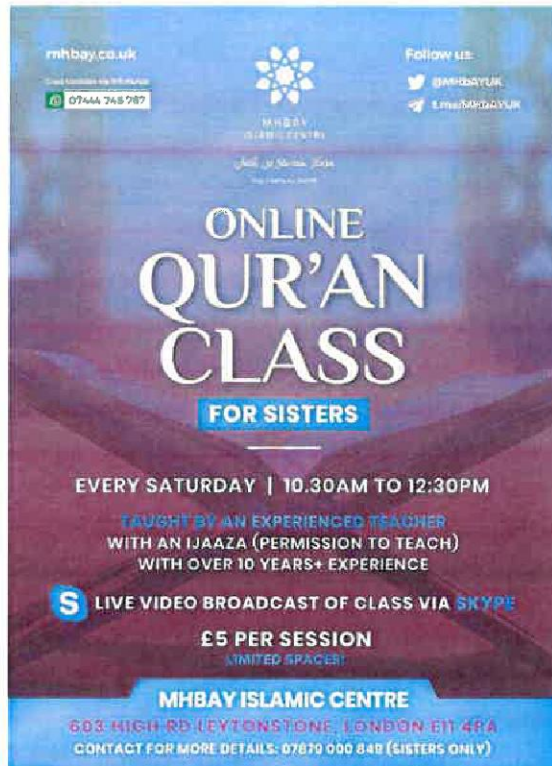
Train: High Road Leytonstone
(11 min walk to park)
Map: mhbay.org/train

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

Report of the Trustees
for the Year Ended 31 March 2022

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

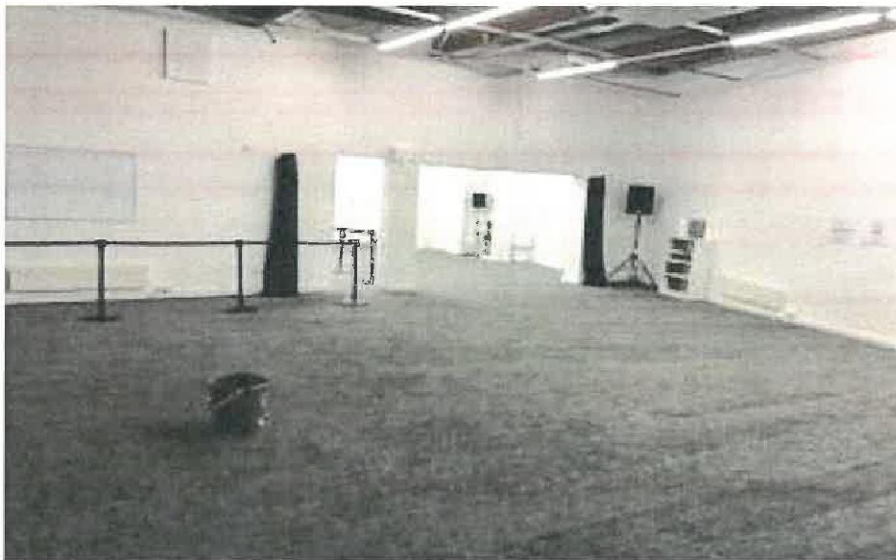
The Islamic centre was closed due to building construction works on 21/07/2021 and reopened on 31/03/2022

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



Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

The financial statements as 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		<u>64,352</u>	<u>70,402</u>
 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>

The notes form part of these financial statements

Balance Sheet
31 March 2022

		31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS	Notes		
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
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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>-</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>-</u>	<u>3,316</u>	<u>3,316</u>
At 31 March 2022	<u>-</u>	<u>16,580</u>	<u>16,580</u>
NET BOOK VALUE			
At 31 March 2022	<u>1,344,614</u>	<u>-</u>	<u>1,344,614</u>
At 31 March 2021	<u>1,055,585</u>	<u>3,316</u>	<u>1,058,901</u>

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

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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<u>111,924</u>	<u>(70,402)</u>	<u>41,522</u>

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

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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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>

This page does not form part of the statutory financial statements