

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

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for the Year Ended 31 March 2023

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Report of the Trustees  
for the Year Ended 31 March 2023

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 Jum'ah, 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 (رحمهما الله)

The following dates are available:

Saturday 9th April 2022

Saturday 16th April 2022

Saturday 23rd 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.



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MHBAY ISLAMIC CENTRE  
مركز خديف بن ابيمان

**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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07444 745 767

MHBAY ISLAMIC CENTRE  
مركز خديف بن ابيمان  
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

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

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

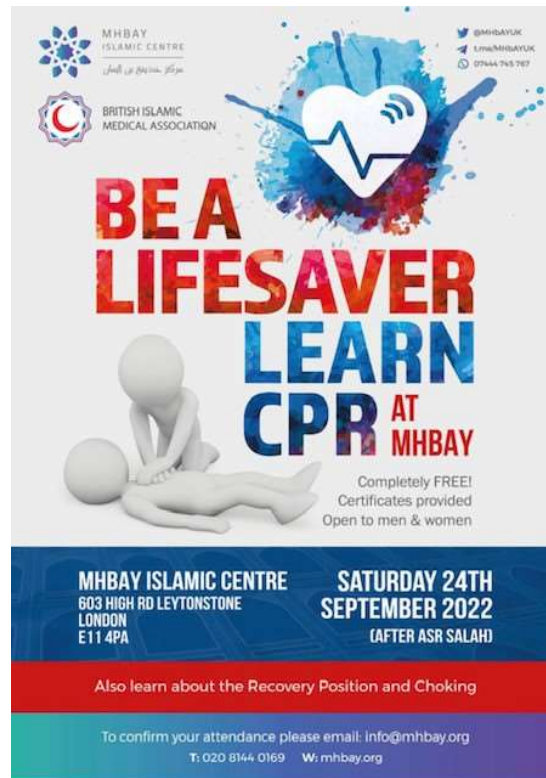
**ALL WELCOME**

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 ليدنستون

BRITISH ISLAMIC MEDICAL ASSOCIATION

**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](mailto:info@mhbay.org)  
T: 020 8144 0169 W: [mhbay.org](http://mhbay.org)



mhbay.org  
07444 745 767  
02081440169

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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  
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02081440169

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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.



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MHBAY  
 ISLAMIC CENTRE  
 مركز خديجة بن ابيان  
 Abu Khadija bin Ayyan

دروس اللغة العربية

**FREE 3-WEEK INTENSIVE  
 ARABIC COURSE  
 FOR BEGINNERS**

A STUDY OF THE FAMOUS  
 MADINAH BOOK ONE  
 BROTHERS ONLY

TAUGHT BY  
**ABU HAATIM ABSHIR**  
 AS-SOMAALEE  
 (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. 1101111  
 Check Updates via WhatsApp  
 07444 745 767

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MHBAY  
 ISLAMIC CENTRE  
 مركز خديجة بن ابيان

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 MADENAH

**ALL WELCOME**

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

Report of the Trustees  
for the Year Ended 31 March 2023

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		78,599	107,347
Other income		-	11,039
<b>Total</b>		<u>78,599</u>	<u>118,386</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable and social activities		-	300
Other		<u>51,374</u>	<u>64,052</u>
<b>Total</b>		<u>51,374</u>	<u>64,352</u>
<b>NET INCOME</b>		27,225	54,034
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>1,152,635</u>	<u>1,098,601</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	5	1,367,324	1,344,614
<b>CURRENT ASSETS</b>			
Cash at bank		9,376	10,861
<b>CREDITORS</b>			
Amounts falling due within one year	6	(196,840)	(202,840)
<b>NET CURRENT ASSETS</b>		<u>(187,464)</u>	<u>(191,979)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,179,860</u>	<u>1,152,635</u>
<b>NET ASSETS</b>		<u>1,179,860</u>	<u>1,152,635</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>1,179,860</u>	<u>1,152,635</u>
<b>TOTAL FUNDS</b>		<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	107,347
Other income	<u>11,039</u>
<b>Total</b>	<u>118,386</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable and social activities	300
Other	<u>64,052</u>
<b>Total</b>	<u>64,352</u>
<b>NET INCOME</b>	54,034
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>1,098,601</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,152,635</u>

### 5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
At 1 April 2022 and 31 March 2023	<u>-</u>	<u>16,580</u>	<u>16,580</u>
<b>NET BOOK VALUE</b>			
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
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,152,635	27,225	1,179,860
	<u>1,152,635</u>	<u>27,225</u>	<u>1,179,860</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	78,599	(51,374)	27,225
	<u>78,599</u>	<u>(51,374)</u>	<u>27,225</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,098,601	54,034	1,152,635
	<u>1,098,601</u>	<u>54,034</u>	<u>1,152,635</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	118,386	(64,352)	54,034
	<u>118,386</u>	<u>(64,352)</u>	<u>54,034</u>
<b>TOTAL FUNDS</b>	<u>118,386</u>	<u>(64,352)</u>	<u>54,034</u>



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

**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 £
<b>Unrestricted funds</b>			
General fund	1,098,601	81,259	1,179,860
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	196,985	(115,726)	81,259
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	71,139	100,719
Education centre	<u>7,460</u>	<u>6,628</u>
	78,599	107,347
<b>Other income</b>		
Other income	<u>-</u>	<u>11,039</u>
<b>Total incoming resources</b>	78,599	118,386
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Books and study materials	-	300
<b>Support costs</b>		
<b>Management</b>		
Light and heat	4,444	4,772
<b>Finance</b>		
Bank charges	1,130	601
<b>Other support costs</b>		
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
<b>Governance costs</b>		
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>
<b>Total resources expended</b>	<u>51,374</u>	<u>64,352</u>
<b>Net income</b>	<u><u>27,225</u></u>	<u><u>54,034</u></u>