

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  
41 Orsett Road  
Grays  
Essex  
RM17 5DS

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for the Year Ended 31 March 2024

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Report of the Trustees  
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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.

Report of the Trustees  
for the Year Ended 31 March 2024

## **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 25 <sup>th</sup> March, 2023	Saturday 1 <sup>st</sup> April, 2023
Saturday 8 <sup>th</sup> April, 2023	Saturday 15 <sup>th</sup> 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:  
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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](https://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](https://mhbay.org/bus)  
Train: High Road Leytonstone (11 min walk to park) Map: [mhbay.org/train](https://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](https://mhbay.org) E: [info@mhbay.org](mailto: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](https://mhbay.org/qurbani23)

#95BAYUK t.me/95BAYUK 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 خديج بن ابيان

Follow us:  
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# شرح ثلاث الأصول

## 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 8<sup>th</sup> August 2023**  
**Tuesday to Thursday**  
**Finishing: Thursday 24<sup>th</sup> 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 خديج بن ابيان

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## WEEKLY CLASSES

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

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>112,279</u>	<u>78,599</u>
<b>EXPENDITURE ON</b>			
Other		<u>63,528</u>	<u>51,374</u>
<b>NET INCOME</b>		48,751	27,225
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>1,179,860</u>	<u>1,152,635</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	5	1,367,324	1,367,324
<b>CURRENT ASSETS</b>			
Cash at bank		6,847	9,376
<b>CREDITORS</b>			
Amounts falling due within one year	6	(145,560)	(196,840)
<b>NET CURRENT ASSETS</b>		<u>(138,713)</u>	<u>(187,464)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,228,611</u>	<u>1,179,860</u>
<b>NET ASSETS</b>		<u>1,228,611</u>	<u>1,179,860</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>1,228,611</u>	<u>1,179,860</u>
<b>TOTAL FUNDS</b>		<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>78,599</u>
<b>EXPENDITURE ON</b>	
Other	<u>51,374</u>
<b>NET INCOME</b>	27,225
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>1,152,635</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,179,860</u>

**5. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	<u>1,367,324</u>	<u>16,580</u>	<u>1,383,904</u>
<b>DEPRECIATION</b>			
At 1 April 2023 and 31 March 2024	<u>-</u>	<u>16,580</u>	<u>16,580</u>
<b>NET BOOK VALUE</b>			
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	960	840
	<u>145,560</u>	<u>196,840</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,179,860	48,751	1,228,611
	<u>1,179,860</u>	<u>48,751</u>	<u>1,228,611</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	112,279	(63,528)	48,751
	<u>112,279</u>	<u>(63,528)</u>	<u>48,751</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<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>

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	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>

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 £
<b>Unrestricted funds</b>			
General fund	1,152,635	75,976	1,228,611
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	190,878	(114,902)	75,976
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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>
<b>Total incoming resources</b>	112,279	78,599
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Rates and water	802	-
Light and heat	<u>9,937</u>	<u>4,444</u>
	10,739	4,444
<b>Finance</b>		
Bank charges	681	1,130
<b>Other support costs</b>		
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
<b>Governance costs</b>		
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>
<b>Total resources expended</b>	<u>63,528</u>	<u>51,374</u>
<b>Net income</b>	<u>48,751</u>	<u>27,225</u>