

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

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for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

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

Reg. Charity No. 1159316

T: 020 8144 0169

W: mhbay.org

E: info@mhbay.org

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 خديف بن ايمان
 603 High Road, Leytonstone, London E11 4PA

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/W24 (1 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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 مركز خديف بن ايمان
 603 High Road, Leytonstone, London E11 4PA

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/W24 (1 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.

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MHBAY ISLAMIC CENTRE
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 603 High Road, Leytonstone, London E11 4PA

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/W24 (5 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 خديف بن ايمان

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

Class Updates via WhatsApp
07444 745 757

MHBAY
ISLAMIC CENTRE
مركز خلدونغ بن الإسلام

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WEEKLY CLASSES

Wednesday 19:30-20:30 دروس من القرآن الكريم Lessons from the Noble Qur'an Read by: Abu Yusuf Sagheer al Kashmeere Open to all	Thursday 12:30-14:30 دروس اللغة العربية لفريق الناطقين بها Arabic Language Lessons for Non-Native Speakers - Book 1 (Commonly known as Madrasah 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	7		
Unrestricted funds		<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
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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 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>1,228,611</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><u>92,121</u></u>	<u><u>145,560</u></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><u>1,228,611</u></u>	<u><u>51,605</u></u>	<u><u>1,280,216</u></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><u>128,747</u></u>	<u><u>(77,142)</u></u>	<u><u>51,605</u></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><u>1,179,860</u></u>	<u><u>48,751</u></u>	<u><u>1,228,611</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	112,279	(63,528)	48,751
	<u>112,279</u>	<u>(63,528)</u>	<u>48,751</u>
TOTAL FUNDS	<u><u>112,279</u></u>	<u><u>(63,528)</u></u>	<u><u>48,751</u></u>

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

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