

AYLESBURY VALE ISLAMIC CENTRE

England & Wales · Charity number 1167242

Details

Status Registered

Legal form CIO

Registered 2016-05-20

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

Contact

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Unit 10
Chamberlain Road
Aylesbury
Buckinghamshire
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Website www.aylesburyislamiccentre.com

Activities

Objects: - THE ADVANCEMENT OF ISLAMIC RELIGION. TO OUR AIM IS TO ADVANCE THE PURE TEACHINGS OF THE ISLAMIC RELIGION BASED ON THE UNDERSTANDING OF THE PIOUS PREDECESSORS FOR THE BENEFIT OF THE PUBLIC THROUGH MANY MEANS INCLUDING EDUCATION (LECTURES, SEMINARS, CLASSES); AND PRODUCING AND DISTRIBUTING LITERATURE AND SACRED TEXTS TO ENLIGHTEN OTHERS OF THE TEACHINGS.- TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF AYLESBURY 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, GENDER, 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 THEIR CONDITIONS OF LIFE.

Activities: 1. Regular Friday prayers for the whole community of Aylesbury and wider public - inviting speakers from local towns in the area2. Regular Saturday evening classes explaining the key concepts of Islam to the community3. Ramadan prayers in the evenings during the month of Ramadan for the whole community and wider public4. Eid prayers to the whole community of Aylesbury and wider public

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities, Recreation
- **Who:** Children/young People, Elderly/old People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£139,229	£83,674	-	-
2024-03-31	£238,362	£56,742	-	-
2023-03-31	£64,064	£43,614	-	-
2022-03-31	£209,840	£52,394	-	-
2021-03-31	£282,342	£11,438	-	-

Trustees

Name	Role	Appointed
AMIR ILYAS BSC, MSC,	Chair	2016-05-20
MD Zahangir Allama		2020-06-18
Rory Anthony Jason Collymore		2020-07-08

AYLESBURY VALE ISLAMIC CENTRE

England & Wales - Charity number 1167242

Accounts

The Charity Registration Number is :- 1167242

AYLESBURY VALE ISLAMIC CENTRE

Report and Accounts

31 March 2025

AYLESBURY VALE ISLAMIC CENTRE

Report and accounts for the year ended 31 March 2025

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AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- AYLESBURY VALE ISLAMIC CENTRE

The charity is also known by its operating name, Aylesbury Vales Islamic Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1167242

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The Governing Document is dated 19 April 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

201 Prince Rupert Drive
Aylesbury
HP19 9DF

The Trustees in office on the date the report was approved were:-

Mr Amir Ilyas, Mr Rory Anthony Jason Collymore, and Mr Zahangir Allama.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2025

The following persons served as Trustees during the year ended 31 March 2025 :-

Same as above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1) The advancement of Islamic religion. To our aim is to advance the pure teachings of the Islamic religion based on the understanding of the pious predecessors for the benefit of the public through many means including education (lectures, seminars, classes); and producing and distributing literature and sacred texts to enlighten others of the teachings.

2) To promote for the benefit of the inhabitants of Aylesbury 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, gender, 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 their conditions of life.

The main activities undertaken in relation to those purposes during the year.

We have actively encouraged our community to raise funds for humanitarian causes, supporting those in urgent need of basic necessities such as food, water, and medicine. Our efforts particularly focus on assisting individuals and communities affected by conflict and severe natural disasters around the world. We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food/food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Regular Friday sermons are delivered to the Aylesbury community and the wider public, often featuring guest speakers from neighbouring towns.
2. Saturday evening talks are held to explain key religious concepts, with invited scholars and speakers engaging the community in open discussions.
3. Ramadan prayers are conducted every evening throughout the holy month, open to the entire Aylesbury community and the wider public.
4. Eid prayers are organised twice a year, welcoming all members of the local and wider community.
5. The charity also raises funds for international relief efforts, supporting those affected by wars and natural disasters worldwide.

The trustees have had due regard to the Charity Commission's guidance on public benefit in planning and managing all activities of the charity.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2025

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have placed particular emphasis on combating extremism and terrorism by educating our community about the dangers of radical ideologies, social grooming, and the manipulation of vulnerable individuals. Through our sermons, community talks, and outreach programmes, we aim to raise awareness, promote critical thinking, and encourage vigilance against those who seek to exploit religion for harmful purposes.

We make it clear that such extreme ideologies have no connection to the true teachings of Islam, a faith that is firmly rooted in peace, compassion, and justice. The very word Islam is derived from the Arabic root word Salaam, meaning peace. Our objective is to promote unity, understanding, and mutual respect within the community while guiding individuals towards a balanced and peaceful interpretation of faith.

The significant charitable activities undertaken in the year.

1. Friday Jummah collections were organised at various mosques across the UK.
2. Dedicated fundraising events were held under the AVIC initiative.
3. Financial support was received from local business owners through donations and long-term loans.
4. Members of the local community also contributed through donations and loans.
5. Additional donations were received from community members in the towns and cities visited throughout the year.

Bankers

HSBC Bank

Accountants

Birchtree Sullivan Chartered Certified Accountants

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	55,555	181,620
Unrestricted Revenue Funds available for the general purposes of the charity	257,965	202,410
Restricted Revenue Funds	334,766	334,766
Total Funds	592,731	537,176

Financial review of the position at the reporting date, 31 March 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Aylesbury Vale Islamic Centre (AVIC) maintains a prudent reserves policy aimed at ensuring the organisation's long-term financial stability and sustainability. The policy seeks to preserve sufficient capital reserves to enable AVIC to meet its ongoing financial obligations, including operational costs, project commitments, and unforeseen contingencies, as they arise. Maintaining these reserves safeguards AVIC's ability to continue delivering its charitable objectives without interruption and provides confidence to donors, stakeholders, and beneficiaries that the organisation is managed responsibly and sustainably. Furthermore, this approach ensures that AVIC can continue to raise funds and invest in future community initiatives without compromising its financial resilience.

Details of The Independent Examiner

Imran Asif FCCA

Chartered Certified Accountant

Birchtree Sullivan

Unit 301, Lock Studios

7 Corsican Square

London

E3 3YD

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 22 October 2025.



Zahangir Allama (Oct 23, 2025, 5:05pm)

Mr Zahangir Allama
Trustee

AYLESBURY VALE ISLAMIC CENTRE

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 22 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

AYLESBURY VALE ISLAMIC CENTRE

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 301
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 22 October 2025

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	125,479	24,756	150,235	237,584
Investments	A4	13,750	-	13,750	-
Total income	A	139,229	24,756	163,985	237,584
Expenditure on:					
Raising funds	B1	4,824	-	4,824	1,743
Charitable activities	B2	74,850	24,756	99,606	54,999
Total expenditure	B	79,674	24,756	104,430	56,742
Net income for the year		59,555	-	59,555	180,842
Prior Year Adjustment	C	(4,000)	-	(4,000)	778
Net income after transfers	A-B-C	55,555	-	55,555	181,620
Net movement in funds		55,555	-	55,555	181,620
Reconciliation of funds:-					
Total funds brought forward		202,410	334,766	537,176	355,556
Total funds carried forward		257,965	334,766	592,731	537,176

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2025

AYLESBURY VALE ISLAMIC CENTRE - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income from:				
Donations & Legacies	A1	233,236		237,584
Total income	A	<u>233,236</u>	<u>-</u>	<u>237,584</u>
Expenditure on:				
Raising funds	B1	8,450	-	1,743
Charitable activities	B2	43,944	-	54,999
Total expenditure	B	<u>52,394</u>	<u>-</u>	<u>56,742</u>
Net income for the year		180,842	-	180,842
Transfers between funds	C	1,556	-	(778)
Net income after transfers		<u>182,398</u>	<u>-</u>	<u>180,064</u>
Net movement in funds		<u>182,398</u>	<u>-</u>	<u>180,064</u>
Reconciliation of funds:-				
Total funds brought forward	E	20,790	334,766	355,556
Total funds carried forward		<u>203,188</u>	<u>334,766</u>	<u>535,620</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2025

AYLESBURY VALE ISLAMIC CENTRE - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	55,555	181,620
Resources applied on functional fixed assets	-	(202,561)
Net resources available to fund charitable activities	55,555	(20,941)

The notes attached on pages 13 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	202,410	334,766	537,176	355,556
Recognised gains and losses before transfers	59,555	-	59,555	180,842
	261,965	334,766	596,731	536,398
(From)/To unrestricted revenue funds	(4,000)	-	(4,000)	778
Closing revenue funds	257,965	334,766	592,731	537,176

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	257,965	334,766	592,731	537,176

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2025

**AYLESBURY VALE ISLAMIC CENTRE
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	150,235	237,584
Investment income		
Income from investments, other than interest receivable	13,750	-
Gross income in the year before exceptional items	163,985	237,584
Gross income in the year including exceptional items	163,985	237,584
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	98,736	54,249
Fundraising costs	4,824	1,743
Governance costs	870	750
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	104,430	56,742
Net income before tax in the financial year	59,555	180,842
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	59,555	180,842
Retained surplus for the financial year	59,555	180,842

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Balance Sheet as at 31 March 2025

	SORP		2025	2024
	Note	Ref	£	£
Fixed assets				
Tangible assets	6	A2	815,268	815,268
Current assets				
Cash at bank and in hand		B4	62,718	66,923
Creditors: amounts falling due within one year	7	C1	<u>(1,740)</u>	<u>(1,500)</u>
Net current assets			60,978	65,423
			<u>876,246</u>	<u>880,691</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	8	C2	<u>(283,515)</u>	<u>(343,515)</u>
The total net assets of the charity			<u>592,731</u>	<u>537,176</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	13	D2	334,766	334,766
Unrestricted Funds				
Unrestricted Revenue Funds	13	D3	257,965	202,410
Designated Funds				
Total charity funds			<u>592,731</u>	<u>537,176</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, which applies to companies subject to the small companies regime.



Zahangir Allama (Oct 23, 2025, 5:05pm)

Mr Zahangir Allama

Trustee

Approved by the board of trustees on 22 October 2025

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	815,268	-	-	815,268
At 31 March 2025	815,268	-	-	815,268
Depreciation				
At 31 March 2025	-	-	-	-
Net book value				
At 31 March 2025	815,268	-	-	815,268
At 31 March 2024	815,268	-	-	815,268

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2025

7 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	<u>1,740</u>	<u>1,500</u>

8 Creditors: amounts falling due after one year	2025	2024
	£	£
Other creditors	<u>283,515</u>	<u>343,515</u>

9 Loans to trustees included in debtors

Nil

10 Income and Expenditure account summary	2025	2024
	£	£
At 1 April 2024	537,176	355,556
(Transfers out)/transfers in for the year	(4,000)	778
At 1 April 2024	533,176	356,334
Surplus after tax for the year	59,555	180,842
At 31 March 2025	<u>592,731</u>	<u>537,176</u>

11 No related party transactions

There were no transactions with related parties during the financial year.

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	509,457	-	305,811	815,268
Current Assets	(47,528)	-	110,246	62,718
Current Liabilities	(1,740)	-	-	(1,740)
Long Term Liabilities	(151,000)	-	(132,515)	(283,515)
	<u>309,189</u>	<u>-</u>	<u>283,542</u>	<u>592,731</u>

At 1 April 2024	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	815,268	-	-	815,268
Current Assets	(149,824)	-	216,747	66,923
Current Liabilities	(1,500)	-	-	(1,500)
Long Term Liabilities	(268,515)	-	(75,000)	(343,515)
	<u>395,429</u>	<u>-</u>	<u>141,747</u>	<u>537,176</u>

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2025

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 14 £	See Note 15 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	202,410	59,555	(4,000)	257,965
Total unrestricted and designated funds	202,410	59,555	(4,000)	257,965
Restricted funds:-				
Restricted Revenue Funds	334,766	-	-	334,766
Total restricted funds	334,766	-	-	334,766
Total charity funds	537,176	59,555	(4,000)	592,731

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	139,229	(79,674)	-	59,555
Restricted funds:-				
	24,756	(24,756)	-	-
	163,985	(104,430)	-	59,555

Gains and losses are detailed in notes 0,0, 0, 0 and 0

15 Details of transfers between funds in the year as shown in Note 13

The transfers shown in note 13 above are:-	2025 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(4,000)
Net transfers	(4,000)

16 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

17 Ultimate controlling party

The charity is under the control of its legal members.

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	102,223	24,756	126,979	113,122
YK Pathan	-	-	-	37,000
M Shafi	-	-	-	1,000
N Javed	-	-	-	1,000
Ibrahim Usman	-	-	-	1,050
A Hussain	1,000	-	1,000	-
N Rahman	1,000	-	1,000	-
Nacer Deboub	3,500	-	3,500	-
Sheik Chand	1,000	-	1,000	-
Total donations and gifts from individuals	108,723	24,756	133,479	153,172
Revenue grants from government and public bodies				
Gift Aid	9,256	-	9,256	5,246
Total public sector revenue grants	9,256	-	9,256	5,246
Revenue grants and donations from non public bodies				
AAI Investments Ltd	1,500	-	1,500	13,000
Stop + Go	-	-	-	1,000
Red Eagle	6,000	-	6,000	21,166
Emirates Transport	-	-	-	2,000
Deliver a Smile	-	-	-	37,000
The Til Ltd	-	-	-	5,000
Total private sector revenue grants	7,500	-	7,500	79,166
Total Donations and Legacies	125,479	24,756	150,235	237,584

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

19 Investment income

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Property Rental Income	13,750	-	13,750	-
Total investment income	A4 13,750	-	13,750	-

20 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Travel and Subsistence - Charitable Activities	1	-	1	430
Main Charitable Activity	44,595	-	44,595	28,253
Total direct spending	B2a 44,596	-	44,596	28,683

21 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Grants made to organisations	-	24,756	24,756	654
Total grantmaking costs	B2c -	24,756	24,756	654

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Hayat Humanitarian	-	-	-	654
One Ummah	-	24,756	24,756	-
	-	24,756	24,756	654

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

22 Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<i>Premises Expenses</i>				
Rates and water charges	1,658	-	1,658	2,968
Light heat and power	9,895	-	9,895	7,828
Cleaning and waste management	1,008	-	1,008	-
Premises repairs, renewals and maintenance	8,431	-	8,431	4,100
Property insurance	1,476	-	1,476	1,550
<i>Administrative overheads</i>				
Telephone, fax and internet	475	-	475	410
Stationery and printing	425	-	425	3,149
Advertising and marketing	2,265	-	2,265	-
Sundry expenses	2,731	-	2,731	3,297
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	870	-	870	750
<i>Financial costs</i>				
Bank charges	150	-	150	860
Support costs before reallocation	29,384	-	29,384	24,912
Total support costs	29,384	-	29,384	24,912

The basis of allocation of costs between activities is described under accounting policies

23 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	870	-	870	750
Total Governance costs	870	-	870	750

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

24 Total Charitable expenditure

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	B2a	44,596	-	44,596	28,683
Total grantmaking costs	B2c	-	24,756	24,756	654
Total support costs	B2d	29,384	-	29,384	24,912
Total Governance costs	B2e	870	-	870	750
Total charitable expenditure	B2	74,850	24,756	99,606	54,999

25 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Fundraising publicity & marketing		1,093	-	1,093	1,743
Costs of staging fundraising events		3,731	-	3,731	-
Total fundraising costs	B1	4,824	-	4,824	1,743

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classsified by activity and not by conventional nominal descriptions.

26 Analysis of income by activity

	SOFA ref	2025 £	2024 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	150,235	237,584
Investment income	A4	13,750	-
Total income as shown in the SOFA	A	163,985	237,584
Categories of income			
Income from exchange transactions		163,985	237,584

27 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
Charitable activity					
Direct costs	44,596	-	-	44,596	28,683
Premises expenses	-	22,468	-	22,468	16,446
Administrative overheads	-	5,896	-	5,896	6,856
Financial costs	-	150	-	150	860
Grantmaking costs	-	-	24,756	24,756	654
Total Charitable activity	44,596	28,514	24,756	97,866	53,499

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Other charitable activities					
Professional fees	-	870	-	870	750

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Charitable activity	44,596	28,514	24,756	97,866	53,499
Total Other charitable activities	-	870	-	870	750
Total Governance costs as detailed in Note 23	-	870	-	870	750
Total charitable expenditure	44,596	30,254	24,756	99,606	54,999

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 24

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Charitable activity		150	-	28,364	28,514
Other charitable activities	870	-	-	870	1,740
Grand Total	870	150	-	29,234	30,254

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2025 £	2025 £	2025 £	2025 £	2024 £
Charitable activity	24,756	-	-	24,756	654
	<u>24,756</u>	<u>-</u>	<u>-</u>	<u>24,756</u>	<u>654</u>

Fuller details of grants made and related costs, including support costs, are shown in note 21.

28 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising activities 2025 £	Fundraising activities 2024 £
Direct fundraising costs	4,824	1,743
Indirect fundraising costs:-	-	-

Governance costs

	Governance costs 2025 £	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 23	870	750

Total non charitable expenditure

	2025 £	2024 £
Total costs of Fundraising activities	4,824	1,743
Total non charitable expenditure	<u>4,824</u>	<u>1,743</u>

AYLESBURY VALE ISLAMIC CENTRE

England & Wales - Charity number 1167242

Accounts

The Charity Registration Number is :- 1167242

AYLESBURY VALE ISLAMIC CENTRE

Report and Accounts

31 March 2024

AYLESBURY VALE ISLAMIC CENTRE

Report and accounts for the year ended 31 March 2024

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AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- AYLESBURY VALE ISLAMIC CENTRE

The charity is also known by its operating name, Aylesbury Vales Islamic Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1167242

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The Governing Document is dated 19 April 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

201 Prince Rupert Drive
Aylesbury
HP19 9DF

The Trustees in office on the date the report was approved were:-

Mr Amir Ilyas, Mr Rory Anthony Jason Collymore, and Mr Zahangir Allama.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2024

The following persons served as Trustees during the year ended 31 March 2024 :-

Same as above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1) The advancement of Islamic religion. To our aim is to advance the pure teachings of the Islamic religion based on the understanding of the pious predecessors for the benefit of the public through many means including education (lectures, seminars, classes); and producing and distributing literature and sacred texts to enlighten others of the teachings.

2) To promote for the benefit of the inhabitants of Aylesbury 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, gender, 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 their conditions of life.

The main activities undertaken in relation to those purposes during the year.

We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food/food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Regular Friday sermon to the whole community of Aylesbury and the wider public - inviting speakers from local towns in the area.
2. Regular Saturday evening talks explaining key concepts of the religion to the community. We invite specialist speakers from the local area and invite the whole community to participate in these events.
3. Ramadan prayer every evening of Ramadan to the whole community of Aylesbury and the wider public
4. Two Eid prayers to the whole community of Aylesbury and the wider community
5. Raising money for international relief efforts for countries affected by natural disasters and war.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2024

The main achievements and performance of the charity during the year.

We have worked tremendously hard this year to improve the quantity and quality of activities that we have provided to the local community and the wider Aylesbury public. All of our events are open to everyone in the community men, women, children from all faiths and backgrounds.

We have invited several speakers to Aylesbury from neighbouring towns for evening seminars to educate the community on several important matters pertaining to the worship of God, prayers, charity, ensuring we are law abiding good citizens of the UK and of our own town, talking about being well-mannered and kind members of the society, as Islam teaches us to show kindness and generosity to not our family members but also to our neighbours and community. Members of our own organization have performed the Friday sermons and events such as Eid prayer, collections for good causes and bi-weekly seminars.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. There have been no other fundraising activities.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have our extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islaam as the word Islaam comes from the Arabic root word salaam which means peace.

The degree to which the achievements and performance during the year have benefited wider society.

At the end of this year we have attendees to our events from Aylesbury and other local areas that come from all over the world including many countries in Europe, Africa and Asia. We have facilitated the interaction of these multiple communities, building stronger communities and understanding among these diverse groups.

The significant charitable activities undertaken in the year.

1. We had Friday jummah collections at various mosques across the UK.
2. We did our AVIC fundraisers.
3. Local businessmen donating and giving long term loans.
4. Local community members donating and giving loans.
5. Donations coming from community members from the towns and cities we visited during the year.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2024

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	181,620	10,450
Unrestricted Revenue Funds available for the general purposes of the charity	202,410	20,790
Restricted Revenue Funds	334,766	334,766
Total Funds	537,176	355,556

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Aylesbury Vale Islamic Centre's (AVIC) policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of AVIC to raise funding and commit expenditure to its objectives.

Details of The Independent Examiner

Imran Asif FCCA

Chartered Certified Accountant

Birchtree Sullivan

Unit 301, Lock Studios

7 Corsican Square

London

E3 3YD

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 14 November 2024.

Zahangir Allama

Zahangir Allama (Sat, 23rd Nov 2024)
Mr. Zahangir Allama
Trustee

AYLESBURY VALE ISLAMIC CENTRE

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 22 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

AYLESBURY VALE ISLAMIC CENTRE

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 301
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 14 November 2024

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	237,584	-	237,584	64,064
Expenditure on:					
Raising funds	B1	1,743	-	1,743	5,718
Charitable activities	B2	54,999	-	54,999	37,896
Total expenditure	B	56,742	-	56,742	43,614
Net income for the year		180,842	-	180,842	20,450
Prior Year Adjustment	C	778	-	778	(10,000)
Net income after transfers	A-B-C	181,620	-	181,620	10,450
Net movement in funds		181,620	-	181,620	10,450
Reconciliation of funds:-	E				
Total funds brought forward		20,790	334,766	355,556	435,106
Total funds carried forward		202,410	334,766	537,176	445,556

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2024

AYLESBURY VALE ISLAMIC CENTRE - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income from:				
Donations & Legacies	A1	72,844		64,064
Total income	A	<u>72,844</u>	<u>-</u>	<u>64,064</u>
Expenditure on:				
Raising funds	B1	8,450	-	5,718
Charitable activities	B2	43,944	-	37,896
Total expenditure	B	<u>52,394</u>	<u>-</u>	<u>43,614</u>
Net income for the year		20,450	-	20,450
Transfers between funds	C	(10,000)	(100,000)	100,000
Net income after transfers		<u>10,450</u>	<u>(100,000)</u>	<u>120,450</u>
Net movement in funds		<u>10,450</u>	<u>(100,000)</u>	<u>120,450</u>
Reconciliation of funds:-				
Total funds brought forward	E	340	434,766	435,106
Total funds carried forward		<u>10,790</u>	<u>334,766</u>	<u>555,556</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2024

AYLESBURY VALE ISLAMIC CENTRE - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	181,620	10,450
Resources applied on functional fixed assets	(202,561)	70,060
Net resources available to fund charitable activities	<u>(20,941)</u>	<u>80,510</u>

The notes attached on pages 13 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	20,790	334,766	355,556	435,106
Recognised gains and losses before transfers	180,842	-	180,842	20,450
	201,632	334,766	536,398	455,556
(From)/To unrestricted revenue funds	778	-	778	(100,000)
Closing revenue funds	<u>202,410</u>	<u>334,766</u>	<u>537,176</u>	<u>355,556</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	202,410	334,766	537,176	355,556

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2024

**AYLESBURY VALE ISLAMIC CENTRE
Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006**

	2024	2023
	£	£
Income		
Income from operations	237,584	64,064
Investment income		
Gross income in the year before exceptional items	<u>237,584</u>	<u>64,064</u>
Gross income in the year including exceptional items	<u>237,584</u>	<u>64,064</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	54,249	37,176
Fundraising costs	1,743	5,718
Governance costs	750	720
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	<u>56,742</u>	<u>43,614</u>
Net income before tax in the financial year	180,842	20,450
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>180,842</u>	<u>20,450</u>
Retained surplus for the financial year	<u>180,842</u>	<u>20,450</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Balance Sheet as at 31 March 2024

	SORP		2024	2023
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	6	A2	815,268	612,707
Current assets		B		
Cash at bank and in hand		B4	66,923	12,804
Creditors: amounts falling due within one year	7	C1	<u>(1,500)</u>	<u>(1,440)</u>
Net current assets			65,423	11,364
			<u>880,691</u>	<u>624,071</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	8	C2	<u>(343,515)</u>	<u>(268,515)</u>
The total net assets of the charity			<u>537,176</u>	<u>355,556</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	13	D2	334,766	334,766
Unrestricted Funds				
Unrestricted Revenue Funds	13	D3	202,410	20,790
Designated Funds				
Total charity funds			<u>537,176</u>	<u>355,556</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Zahangir Allama

Zahangir Allama (Sat, 23rd Nov 2024

20:13:50 GMT)

Mr Zahangir Allama

Trustee

Approved by the board of trustees on 14 November 2024

The notes attached on pages 13 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	612,707	-	-	612,707
Additions	202,561	-	-	202,561
At 31 March 2024	815,268	-	-	815,268
Depreciation				
At 31 March 2024	-	-	-	-
Net book value				
At 31 March 2024	815,268	-	-	815,268
At 31 March 2023	612,707	-	-	612,707

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2024

7 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals	<u>1,500</u>	<u>1,440</u>
8 Creditors: amounts falling due after one year	2024	2023
	£	£
Other creditors	<u>343,515</u>	<u>268,515</u>
9 Loans to trustees included in debtors		
Nil		
10 Income and Expenditure account summary	2024	2023
	£	£
At 1 April 2023	355,556	435,106
Transfers in/(transfers out) for the year	778	(100,000)
At 1 April 2023	356,334	335,106
Surplus after tax for the year	180,842	20,450
At 31 March 2024	<u>537,176</u>	<u>355,556</u>

11 No related party transactions

There were no transactions with related parties in the year, apart from 2 individual donations made by the trustees to the charity.

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	509,457	-	305,811	815,268
Current Assets	(43,323)	-	110,246	66,923
Current Liabilities	(1,500)	-	-	(1,500)
Long Term Liabilities	(211,000)	-	(132,515)	(343,515)
	<u>253,634</u>	<u>-</u>	<u>283,542</u>	<u>537,176</u>
At 1 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	612,707	-	-	612,707
Current Assets	(203,943)	-	216,747	12,804
Current Liabilities	(1,440)	-	-	(1,440)
Long Term Liabilities	(193,515)	-	(75,000)	(268,515)
	<u>213,809</u>	<u>-</u>	<u>141,747</u>	<u>355,556</u>

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2024

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 14 £	See Note 15 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	20,790	180,842	778	202,410
Total unrestricted and designated funds	20,790	180,842	778	202,410
Restricted funds:-				
Restricted Revenue Funds	334,766	-	-	334,766
Total restricted funds	334,766	-	-	334,766
Total charity funds	355,556	180,842	778	537,176

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	237,584	(56,742)	-	180,842

Gains and losses are detailed in notes 0,0, 0, 0 and 0

15 Details of transfers between funds in the year as shown in Note 13

The transfers shown in note 13 above are:-

	2024 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	778
Net transfers	778

16 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

17 Ultimate controlling party

The charity is under the control of its legal members.

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	113,122	-	113,122	47,666
YK Pathan	37,000	-	37,000	-
M Shafi	1,000	-	1,000	-
N Javed	1,000	-	1,000	-
Ibrahim Usman	1,050	-	1,050	-
Total donations and gifts from individuals	153,172	-	153,172	47,666
Revenue grants from government and public bodies				
Gift Aid	5,246	-	5,246	7,901
Total public sector revenue grants	5,246	-	5,246	7,901
Revenue grants and donations from non public bodies				
AAI Investments Ltd	13,000	-	13,000	-
Stop + Go	1,000	-	1,000	-
Red Eagle	21,166	-	21,166	2,000
Emirates Transport	2,000	-	2,000	2,500
Deliver a Smile	37,000	-	37,000	-
The Til Ltd	5,000	-	5,000	-
Total private sector revenue grants	79,166	-	79,166	4,500
Sponsorship				
Crisis Aid	-	-	-	3,997
Total sponsorship income	-	-	-	3,997
Total Donations and Legacies	237,584	-	237,584	64,064

A1

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

19 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Travel and Subsistence - Charitable Activities	430	-	430	-
Main Charitable Activity	28,253	-	28,253	-
Total direct spending	28,683	-	28,683	-

20 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Grants made to organisations	654	-	654	4,472
Total grantmaking costs	654	-	654	4,472

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Hayat Humanitarian	654	-	654	3,242
Markaji Jamiat	-	-	-	80
Luton Islamic Centre	-	-	-	150
Crisis Aid	-	-	-	1,000
	654	-	654	4,472

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

21 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Volunteer costs				
Volunteers' expenses	-	-	-	8,230
Premises Expenses				
Rates and water charges	2,968	-	2,968	5,443
Light heat and power	7,828	-	7,828	3,757
Cleaning and waste management	-	-	-	1,296
Premises repairs, renewals and maintenance	4,100	-	4,100	4,480
Property insurance	1,550	-	1,550	880
Administrative overheads				
Telephone, fax and internet	410	-	410	257
Stationery and printing	3,149	-	3,149	402
Equipment expenses	-	-	-	1,413
Advertising and marketing	-	-	-	400
Sundry expenses	3,297	-	3,297	3,949
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	750	-	750	720
Management fees	-	-	-	1,114
Financial costs				
Bank charges	860	-	860	363
Support costs before reallocation	24,912	-	24,912	32,704
Total support costs	24,912	-	24,912	32,704

The basis of allocation of costs between activities is described under accounting policies

22 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	750	-	750	720
Total Governance costs	750	-	750	720

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

23 Total Charitable expenditure

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	28,683	-	28,683	-
Total grantmaking costs	B2c	654	-	654	4,472
Total support costs	B2d	24,912	-	24,912	32,704
Total Governance costs	B2e	750	-	750	720
Total charitable expenditure	B2	54,999	-	54,999	37,896

24 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Fundraising publicity & marketing		1,743	-	1,743	5,718
Total fundraising costs	B1	1,743	-	1,743	5,718

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

This analysis is classsified by activity and not by conventional nominal descriptions.

25 Analysis of income by activity

	SOFA ref	2024 £	2023 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	<u>237,584</u>	<u>64,064</u>
Categories of income			
Income from exchange transactions		<u>237,584</u>	<u>64,064</u>

26 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
Charitable activity					
Direct costs	28,683	-	-	28,683	-
Volunteer costs	-	-	-	-	8,230
Premises expenses	-	16,446	-	16,446	15,856
Administrative overheads	-	6,856	-	6,856	6,021
Financial costs	-	860	-	860	363
Grantmaking costs	-	-	654	654	4,472
Total Charitable activity	<u>28,683</u>	<u>24,162</u>	<u>654</u>	<u>53,499</u>	<u>34,942</u>
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
Other charitable activities					
Professional fees	-	750	-	750	1,834

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Charitable activity	28,683	24,162	654	53,499	34,942
Total Other charitable activities	-	750	-	750	1,834
Total Governance costs as detailed in Note 22	-	750	-	750	720
Total charitable expenditure	28,683	25,662	654	54,999	37,496

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 23

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Charitable activity		860	-	23,302	24,162
Other charitable activities	750	-	-	750	1,500
Grand Total	750	860	-	24,052	25,662

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Charitable activity	654	-	-	654	4,472
	654	-	-	654	4,472

Fuller details of grants made and related costs, including support costs, are shown in note 20.

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

27 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2024 £	Fundraising activities 2023 £
Direct fundraising costs	1,743	5,718
Indirect fundraising costs:-		
Administrative overheads	-	400
Total costs of Fundraising activities	1,743	6,118
<i>Governance costs</i>	Governance costs 2024 £	Governance costs 2023 £
Other Expenditure - Governance costs as detailed in Note 22	750	720
Total non charitable expenditure	2024 £	2023 £
Total costs of Fundraising activities	1,743	6,118
Total non charitable expenditure	1,743	6,118



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Parties involved with this document

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Sat, 23rd Nov 2024 18:48:57 GMT	Zahangir Allama opened the document email. (87.248.115.85)
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AYLESBURY VALE ISLAMIC CENTRE

England & Wales - Charity number 1167242

Accounts

The Charity Registration Number is :- 1167242

AYLESBURY VALE ISLAMIC CENTRE

Report and Accounts

31 March 2023

AYLESBURY VALE ISLAMIC CENTRE

Report and accounts for the year ended 31 March 2023

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AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- AYLESBURY VALE ISLAMIC CENTRE

The charity is also known by its operating name, Aylesbury Vales Islamic Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1167242

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The Governing Document is dated 19 April 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

201 Prince Rupert Drive
Aylesbury
HP19 9DF

The Trustees in office on the date the report was approved were:-

Mr Amir Ilyas, Mr Rory Anthony Jason Collymore, and Mr Zahangir Allama.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2023

The following persons served as Trustees during the year ended 31 March 2023 :-

Same as above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1) The advancement of Islamic religion. To our aim is to advance the pure teachings of the Islamic religion based on the understanding of the pious predecessors for the benefit of the public through many means including education (lectures, seminars, classes); and producing and distributing literature and sacred texts to enlighten others of the teachings.

2) To promote for the benefit of the inhabitants of Aylesbury 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, gender, 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 their conditions of life.

The main activities undertaken in relation to those purposes during the year.

We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food/food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Regular Friday sermon to the whole community of Aylesbury and the wider public - inviting speakers from local towns in the area.
2. Regular Saturday evening talks explaining key concepts of the religion to the community. We invite specialist speakers from the local area and invite the whole community to participate in these events.
3. Ramadan prayer every evening of Ramadan to the whole community of Aylesbury and the wider public
4. Two Eid prayers to the whole community of Aylesbury and the wider community
5. Raising money for international relief efforts for countries affected by natural disasters and war.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2023

The main achievements and performance of the charity during the year.

We have worked tremendously hard this year to improve the quantity and quality of activities that we have provided to the local community and the wider Aylesbury public. All of our events are open to everyone in the community men, women, children from all faiths and backgrounds.

We have invited several speakers to Aylesbury from neighbouring towns for evening seminars to educate the community on several important matters pertaining to the worship of God, prayers, charity, ensuring we are law abiding good citizens of the UK and of our own town, talking about being well-mannered and kind members of the society, as Islam teaches us to show kindness and generosity to not our family members but also to our neighbours and community. Members of our own organization have performed the Friday sermons and events such as Eid prayer, collections for good causes and bi-weekly seminars.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. There have been no other fundraising activities.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have our extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islaam as the word Islaam comes from the Arabic root word salaam which means peace.

The degree to which the achievements and performance during the year have benefited wider society.

At the end of this year we have attendees to our events from Aylesbury and other local areas that come from all over the world including many countries in Europe, Africa and Asia. We have facilitated the interaction of these multiple communities, building stronger communities and understanding among these diverse groups.

The significant charitable activities undertaken in the year.

1. We had Friday jumah collections at various mosques across the UK.
2. We did our AVIC two fundraisers organised by sisters for sisters only.
3. AVIC fundraisers where we sold cakes and box of dozen krispy kreme donuts.
4. Local businessmen donating and giving long term loans.
5. Local community members donating and giving loans.
6. Donations coming from community members from the towns and cities we visited in the last year.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2023

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net (expenditure)/income	(79,550)	147,446
Unrestricted Revenue Funds available for the general purposes of the charity	20,790	340
Restricted Revenue Funds	334,766	434,766
Total Funds	355,556	435,106

Financial review of the position at the reporting date, 31 March 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Aylesbury Vale Islamic Centre's (AVIC) policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of AVIC to raise funding and commit expenditure to its objectives.

Details of The Independent Examiner

Imran Asif FCCA

Chartered Certified Accountant

Birchtree Sullivan

Unit 301, Lock Studios

7 Corsican Square

London

E3 3YD

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 20 October 2023.



Zahangir Allama (Nov 13, 2023, 9:16pm)

Mr Zahangir Allama
Trustee

AYLESBURY VALE ISLAMIC CENTRE

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 22 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

AYLESBURY VALE ISLAMIC CENTRE

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-

Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 301
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 20 October 2023

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	64,064	-	64,064	209,840
Expenditure on:					
Raising funds	B1	5,718	-	5,718	8,450
Charitable activities	B2	37,896	-	37,896	43,944
Total expenditure	B	43,614	-	43,614	52,394
Net income for the year		20,450	-	20,450	157,446
Prior Year Adjustment	C	-	(100,000)	(100,000)	(10,000)
Net income after transfers	A-B-C	20,450	(100,000)	(79,550)	147,446
Net movement in funds		20,450	(100,000)	(79,550)	147,446
Reconciliation of funds:-					
	E				
Total funds brought forward		340	434,766	435,106	287,660
Total funds carried forward		20,790	334,766	355,556	435,106

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2023

AYLESBURY VALE ISLAMIC CENTRE - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income from:				
Donations & Legacies	A1	47,416	162,424	209,840
Total income	A	<u>47,416</u>	<u>162,424</u>	<u>209,840</u>
Expenditure on:				
Raising funds	B1	8,450	-	8,450
Charitable activities	B2	43,944	-	43,944
Total expenditure	B	<u>52,394</u>	<u>-</u>	<u>52,394</u>
Net income for the year		(4,978)	162,424	157,446
Transfers between funds	C	(10,000)	(10,000)	10,000
Net income after transfers		<u>(14,978)</u>	<u>152,424</u>	<u>167,446</u>
Net movement in funds		<u>(14,978)</u>	<u>152,424</u>	<u>167,446</u>
Reconciliation of funds:-	E			
Total funds brought forward		5,318	282,342	287,660
Total funds carried forward		<u>(9,660)</u>	<u>434,766</u>	<u>455,106</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2023

AYLESBURY VALE ISLAMIC CENTRE - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(79,550)	147,446
Resources applied on functional fixed assets	70,060	(376,956)
Net resources available to fund charitable activities	<u>(9,490)</u>	<u>(229,510)</u>

The notes attached on pages 14 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	340	434,766	435,106	287,660
Recognised gains and losses before transfers	<u>20,450</u>	<u>-</u>	<u>20,450</u>	<u>157,446</u>
	20,790	434,766	455,556	445,106
(From)/To unrestricted revenue funds	-	(100,000)	(100,000)	(10,000)
Closing revenue funds	<u>20,790</u>	<u>334,766</u>	<u>355,556</u>	<u>435,106</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	20,790	334,766	355,556	435,106

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2023

**AYLESBURY VALE ISLAMIC CENTRE
Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006**

	2023	2022
	£	£
Income		
Income from operations	64,064	209,840
Investment income		
Gross income in the year before exceptional items	<u>64,064</u>	<u>209,840</u>
Gross income in the year including exceptional items	<u>64,064</u>	<u>209,840</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	37,176	43,344
Fundraising costs	5,718	8,450
Governance costs	720	600
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	<u>43,614</u>	<u>52,394</u>
Net income before tax in the financial year	20,450	157,446
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>20,450</u>	<u>157,446</u>
Retained surplus for the financial year	<u>20,450</u>	<u>157,446</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets				
Tangible assets	5	A2	612,707	682,767
Current assets				
Cash at bank and in hand		B4	12,804	22,054
Creditors: amounts falling due within one year	6	C1	<u>(1,440)</u>	<u>(1,200)</u>
Net current assets			11,364	20,854
			<u>624,071</u>	<u>703,621</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	7	C2	<u>(268,515)</u>	<u>(268,515)</u>
The total net assets of the charity			<u>355,556</u>	<u>435,106</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	12	D2	334,766	434,766
Unrestricted Funds				
Unrestricted Revenue Funds	12	D3	20,790	340
Designated Funds				
Total charity funds			<u>355,556</u>	<u>435,106</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Zahangir Allama (Nov 13, 2023, 9:16pm)

Mr Zahangir Allama

Trustee

Approved by the board of trustees on 20 October 2023

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE

Cash Flow Statement for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash (used in)/provided by operating activities as shown below	A <u>(79,310)</u>	<u>283,446</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	70,060	(376,956)
Cash flows from financing activities		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash used in all activities	A+B+C <u>(9,250)</u>	<u>(93,510)</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2023	(9,250)	(83,510)
Cash and cash equivalents at 1 April 2022	22,054	115,564
Prior Year Adjustment (Re Qard e Hasna)	-	(10,000)
Cash at bank and in hand less overdrafts at 31 March	<u>12,804</u>	<u>22,054</u>

AYLESBURY VALE ISLAMIC CENTRE

Cash Flow Statement for the year ended 31 March 2023 - Continued

Reconciliation of net (expenditure)/income to net cash flow from operating activities

Net (expenditure)/income as shown in the Statement of Financial Activities	(79,550)	147,446
Adjustments for :-		
Write downs of investments	-	-
Net losses on investment assets	-	-
Increase in creditors, excluding loans	240	136,000
Net cash (used in)/provided by operating activities	A <u>(79,310)</u>	<u>283,446</u>
Analysis of cash and cash equivalents		
	2023 £	2022 £
Cash in hand at for the year ended 31 March 2023	12,804	22,054
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	<u>12,804</u>	<u>22,054</u>

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	682,767	-	-	682,767
Additions	(70,060)	-	-	(70,060)
At 31 March 2023	612,707	-	-	612,707
Depreciation				
At 31 March 2023	-	-	-	-

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2023

Net book value

At 31 March 2023	<u>612,707</u>	-	-	<u>612,707</u>
At 31 March 2022	<u>682,767</u>	-	-	<u>682,767</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>1,440</u>	<u>1,200</u>

7 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other creditors	<u>268,515</u>	<u>268,515</u>

8 Loans to trustees included in debtors

Nil

9 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	435,106	287,660
Transfers out for the year	(100,000)	(10,000)
At 1 April 2022	335,106	277,660
Surplus after tax for the year	20,450	157,446
At 31 March 2023	<u>355,556</u>	<u>435,106</u>

10 No related party transactions

There were no transactions with related parties in the year, apart from 2 individual donations made by the trustees to the charity.

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	306,896	-	305,811	612,707
Current Assets	(97,442)	-	110,246	12,804
Long Term Liabilities	(136,000)	-	(132,515)	(268,515)
	<u>72,014</u>	-	<u>283,542</u>	<u>355,556</u>
At 1 April 2022				
	£	£	£	£
Tangible Fixed Assets	682,767	-	-	682,767
Current Assets	(194,693)	-	216,747	22,054
Current Liabilities	(1,200)	-	-	(1,200)
Long Term Liabilities	(193,515)	-	(75,000)	(268,515)
	<u>293,359</u>	-	<u>141,747</u>	<u>435,106</u>

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2023

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 13 £	See Note 29 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	340	20,450	-	20,790
Total unrestricted and designated funds	340	20,450	-	20,790
Restricted funds:-				
Restricted Revenue Funds	434,766	-	-	434,766
Total restricted funds	434,766	-	(100,000)	334,766
Total charity funds	435,106	20,450	(100,000)	355,556

13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023 £	2023 £	2023 £	2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	64,064	(43,614)	-	20,450
Restricted funds:-				
Restricted Revenue Funds	-	-	-	-
	-	-	-	-
	64,064	(43,614)	-	20,450

Gains and losses are detailed in notes 0,0, 0, 0 and 0

14 The purposes for which the funds as detailed in note 12 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

15 Ultimate controlling party

The charity is under the control of its legal members.

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	47,666	-	47,666	76,869
S Mughal	-	-	-	3,010
R khan	-	-	-	100,000
S Khan	-	-	-	1,000
Mohammed Shafi	-	-	-	1,000
Total donations and gifts from individuals	47,666	-	47,666	181,879
Revenue grants from government and public bodies				
Gift Aid	7,901	-	7,901	23,961
Total public sector revenue grants	7,901	-	7,901	23,961
Revenue grants and donations from non public bodies				
AAI Investments Ltd	-	-	-	2,000
Express Travel	-	-	-	2,000
Red Eagle	2,000	-	2,000	-
Emirates Transport	2,500	-	2,500	-
Total private sector revenue grants	4,500	-	4,500	4,000
Sponsorship				
Crisis Aid	3,997	-	3,997	-
Total sponsorship income	3,997	-	3,997	-
Total Donations and Legacies	64,064	-	64,064	209,840

17 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to organisations	4,472	-	4,472	1,500
Total grantmaking costs	4,472	-	4,472	1,500

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Hayat Humanitarian	3,242	-	3,242	1,420
Markaji Jamiat	80	-	80	80
Luton Islamic Centre	150	-	150	-
Crisis Aid	1,000	-	1,000	-
	4,472	-	3,472	1,500

18 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Volunteer costs				
Volunteers' expenses	8,230	-	8,230	-
Premises Expenses				
Rates and water charges	5,443	-	5,443	4,732
Light heat and power	3,757	-	3,757	1,581
Cleaning and waste management	1,296	-	1,296	-
Premises repairs, renewals and maintenance	4,480	-	4,480	32,467
Property insurance	880	-	880	818
Administrative overheads				
Telephone, fax and internet	257	-	257	-
Stationery and printing	402	-	402	-
Membership subscriptions	-	-	-	200
Equipment expenses	1,413	-	1,413	-
Advertising and marketing	400	-	400	290
Sundry expenses	3,949	-	3,949	592
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	720	-	720	600
Management fees	1,114	-	1,114	-
Financial costs				
Bank charges	363	-	363	564
Support costs before reallocation	32,704	-	32,704	41,844
Total support costs	32,704	-	32,704	41,844

The basis of allocation of costs between activities is described under accounting policies

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

19 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	720	-	720	600
Total Governance costs	720	-	720	600

20 Total Charitable expenditure

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total grantmaking costs	B2c 4,472	-	4,472	1,500
Total support costs	B2d 32,704	-	32,704	41,844
Total Governance costs	B2e 720	-	720	600
Total charitable expenditure	B2 37,896	-	37,896	43,944

21 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Fundraising publicity & marketing	5,718	-	5,718	8,450
Total fundraising costs	B1 5,718	-	5,718	8,450

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

This analysis is classsified by activity and not by conventional nominal descriptions.

22 Analysis of income by activity

	SOFA ref	2023 £	2022 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	64,064	209,840
Categories of income			
Income from exchange transactions		64,064	209,840

23 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Charitable activity					
Volunteer costs	-	8,230	-	8,230	-
Premises expenses	-	15,856	-	15,856	39,598
Administrative overheads	-	6,021	-	6,021	792
Professional fees	-	-	-	-	600
Financial costs	-	363	-	363	564
Grantmaking costs	-	-	4,472	4,472	1,500
Total Charitable activity	-	30,470	4,472	34,942	43,054
Other charitable activities					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Professional fees	-	1,834	-	1,834	-
Total Other charitable activities	-	1,834	-	1,834	-

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the year ended 31 March 2023

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total Charitable activity	-	30,470	4,472	34,942	43,054
Total Other charitable activities	-	1,834	-	1,834	-
Total Governance costs as detailed in Note 19	-	720	-	720	600
Total charitable expenditure	-	33,024	4,472	37,496	43,654

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 20

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Charitable activity		363	8,230	21,877	30,470
Other charitable activities	720	-	-	1,834	2,554
Grand Total	720	363	8,230	23,711	33,024

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Charitable activity	4,472	-	-	4,472	1,500
	4,472	-	-	4,472	1,500

Fuller details of grants made and related costs, including support costs, are shown in note 17.

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

24 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2023 £	Fundraising activities 2022 £
Direct fundraising costs	5,718	8,450
Indirect fundraising costs:-		
Administrative overheads	400	290
Total costs of Fundraising activities	6,118	8,740
<i>Governance costs</i>	Governance costs 2023 £	Governance costs 2022 £
Other Expenditure - Governance costs as detailed in Note 19	720	600
<i>Total non charitable expenditure</i>	2023 £	2022 £
Total costs of Fundraising activities	6,118	8,740
Total non charitable expenditure	6,118	8,740



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AYLESBURY VALE ISLAMIC CENTRE

England & Wales - Charity number 1167242

Accounts

The Charity Registration Number is :- 1167242

AYLESBURY VALE ISLAMIC CENTRE

Report and Accounts

31 March 2022

AYLESBURY VALE ISLAMIC CENTRE

Report and accounts for the year ended 31 March 2022

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AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- AYLESBURY VALE ISLAMIC CENTRE

The charity is also known by its operating name, Aylesbury Vales Islamic Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1167242

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The Governing Document is dated 19 April 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

201 Prince Rupert Drive
Aylesbury
HP19 9DF

The Trustees in office on the date the report was approved were:-

Mr Amir Ilyas, Mr Rory Anthony Jason Collymore, and Mr Zahangir Allama.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2022

The following persons served as Trustees during the year ended 31 March 2022 :-

Same as above.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1) The advancement of Islamic religion. To our aim is to advance the pure teachings of the Islamic religion based on the understanding of the pious predecessors for the benefit of the public through many means including education (lectures, seminars, classes); and producing and distributing literature and sacred texts to enlighten others of the teachings.

2) To promote for the benefit of the inhabitants of Aylesbury 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, gender, 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 their conditions of life.

The main activities undertaken in relation to those purposes during the year.

We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food/food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Regular Friday sermon to the whole community of Aylesbury and the wider public - inviting speakers from local towns in the area.
2. Regular Saturday evening talks explaining key concepts of the religion to the community. We invite specialist speakers from the local area and invite the whole community to participate in these events.
3. Ramadan prayer every evening of Ramadan to the whole community of Aylesbury and the wider public
4. Two Eid prayers to the whole community of Aylesbury and the wider community
5. Raising money for international relief efforts for countries affected by natural disasters and war.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2022

The main achievements and performance of the charity during the year.

We have worked tremendously hard this year to improve the quantity and quality of activities that we have provided to the local community and the wider Aylesbury public. All of our events are open to everyone in the community men, women, children from all faiths and backgrounds.

We have invited several speakers to Aylesbury from neighbouring towns for evening seminars to educate the community on several important matters pertaining to the worship of God, prayers, charity, ensuring we are law abiding good citizens of the UK and of our own town, talking about being well-mannered and kind members of the society, as Islam teaches us to show kindness and generosity to not our family members but also to our neighbours and community. Members of our own organization have performed the Friday sermons and events such as Eid prayer, collections for good causes and bi-weekly seminars.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. There have been no other fundraising activities.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have our extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islaam as the word Islaam comes from the Arabic root word salaam which means peace.

The degree to which the achievements and performance during the year have benefited wider society.

At the end of this year we have attendees to our events from Aylesbury and other local areas that come from all over the world including many countries in Europe, Africa and Asia. We have facilitated the interaction of these multiple communities, building stronger communities and understanding among these diverse groups.

The significant charitable activities undertaken in the year.

1. We had Friday jummah collections at various mosques across the UK.
2. We did our AVIC two fundraisers organised by sisters for sisters only.
3. AVIC fundraisers where we sold cakes and box of dozen krispy kreme donuts.
4. Local businessmen donating and giving long term loans.
5. Local community members donating and giving loans.
6. Donations coming from community members from the towns and cities we visited in the last year.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2022

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	157,446	130,177
Unrestricted Revenue Funds available for the general purposes of the charity	340	5,318
Restricted Revenue Funds	434,766	282,342
Total Funds	435,106	287,660

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Aylesbury Vale Islamic Centre's (AVIC) policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of AVIC to raise funding and commit expenditure to its objectives.

Details of The Independent Examiner

Imran Asif FCCA

Chartered Certified Accountant

Birchtree Sullivan

Office 6, 58 Marsh Wall

Canary Wharf

London

E14 9TP

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2022

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 14 November 2022.

Mr Zahangir Allama
Trustee

AYLESBURY VALE ISLAMIC CENTRE

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 22 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

AYLESBURY VALE ISLAMIC CENTRE

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Office 6
58 Marsh Wall
Canary Wharf
London
E14 9TP

This report was signed on 14 November 2022

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	47,416	162,424	209,840	141,615
Expenditure on:					
Raising funds	B1	8,450	-	8,450	8,381
Charitable activities	B2	43,944	-	43,944	3,057
Total expenditure	B	52,394	-	52,394	11,438
Net income for the year		(4,978)	162,424	157,446	130,177
Net income after transfers	A-B-C	(4,978)	162,424	157,446	130,177
Net movement in funds		(4,978)	162,424	157,446	130,177
Reconciliation of funds:-					
	E				
Total funds brought forward		5,318	282,342	287,660	157,483
Total funds carried forward		340	444,766	445,106	287,660

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2022

AYLESBURY VALE ISLAMIC CENTRE - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Donations & Legacies	A1	-	141,615	141,615
Total income	A	<u>-</u>	<u>141,615</u>	<u>141,615</u>
Expenditure on:				
Raising funds	B1	8,381	-	8,381
Charitable activities	B2	3,057	-	3,057
Total expenditure	B	<u>11,438</u>	<u>-</u>	<u>11,438</u>
Net income for the year		(11,438)	141,615	130,177
Net income after transfers		<u>(11,438)</u>	<u>141,615</u>	<u>130,177</u>
Net movement in funds		<u>(11,438)</u>	<u>141,615</u>	<u>130,177</u>
Reconciliation of funds:-	E			
Total funds brought forward		16,756	140,727	157,483
Total funds carried forward		<u>5,318</u>	<u>282,342</u>	<u>287,660</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2022

AYLESBURY VALE ISLAMIC CENTRE - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	157,446	130,177
Resources applied on functional fixed assets	(376,956)	(305,811)
Net resources available to fund charitable activities	<u>(219,510)</u>	<u>(175,634)</u>

The notes attached on pages 14 to 22 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	5,318	282,342	287,660	157,483
Recognised gains and losses before transfers	<u>(4,978)</u>	<u>162,424</u>	<u>157,446</u>	<u>130,177</u>
	340	444,766	445,106	287,660
Closing revenue funds	<u>340</u>	<u>444,766</u>	<u>445,106</u>	<u>287,660</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	340	444,766	445,106	287,660

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2022

**AYLESBURY VALE ISLAMIC CENTRE
Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	209,840	141,615
Investment income		
Gross income in the year before exceptional items	209,840	141,615
Gross income in the year including exceptional items	209,840	141,615
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	43,344	2,457
Fundraising costs	8,450	8,381
Governance costs	600	600
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	52,394	11,438
Net income before tax in the financial year	157,446	130,177
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	157,446	130,177
Retained surplus for the financial year	157,446	130,177

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets				
Tangible assets	6	A2	682,767	305,811
Current assets				
Cash at bank and in hand		B4	22,054	115,564
Creditors: amounts falling due within one year	7	C1	<u>(1,200)</u>	<u>(1,200)</u>
Net current assets			20,854	114,364
			<u>703,621</u>	<u>420,175</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	8	C2	<u>(268,515)</u>	<u>(132,515)</u>
The total net assets of the charity			<u>435,106</u>	<u>287,660</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	13	D2	434,766	282,342
Unrestricted Funds				
Unrestricted Revenue Funds	13	D3	340	5,318
Designated Funds				
Total charity funds			<u>435,106</u>	<u>287,660</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr Zahangir Allama

Trustee

Approved by the board of trustees on 14 November 2022

The notes attached on pages 14 to 22 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE

Cash Flow Statement for the year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>293,446</u>	<u>187,872</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(376,956)	(305,811)
Cash flows from financing activities		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash used in all activities	A+B+C <u>(83,510)</u>	<u>(117,939)</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2022	(83,510)	(117,939)
Cash and cash equivalents at 1 April 2021	115,564	-
Prior Year Adjustment (Re Qard e Hasna)	(10,000)	-
Cash at bank and in hand less overdrafts at 31 March	<u>22,054</u>	<u>(117,939)</u>

AYLESBURY VALE ISLAMIC CENTRE

Cash Flow Statement for the year ended 31 March 2022 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	157,446	130,177
Adjustments for :-		
Write downs of investments	-	-
Net losses on investment assets	-	-
Increase in creditors, excluding loans	136,000	57,695
Net cash provided by operating activities	A <u>293,446</u>	<u>187,872</u>
Analysis of cash and cash equivalents		
	2022	2021
	£	£
Cash in hand at for the year ended 31 March 2022	22,054	115,564
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	<u>22,054</u>	<u>115,564</u>

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2022

6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	305,811	-	-	305,811
Additions	376,956	-	-	376,956
At 31 March 2022	682,767	-	-	682,767
Depreciation				
At 31 March 2022	-	-	-	-
Net book value				
At 31 March 2022	682,767	-	-	682,767
At 31 March 2021	305,811	-	-	305,811

7 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	1,200	1,200

8 Creditors: amounts falling due after one year

	2022	2021
	£	£
Other creditors	268,515	132,515

9 Revaluation reserve

	Current year Unrestricted Funds 2022	Current year Restricted Funds 2022	Current year Total Funds 2022	Prior Year Total Funds 2021
	£	£	£	£
At 1 April 2021	-	-	-	-
Prior Year Adjustment (Re: Qard e Hasna)	(10,000)	-	(10,000)	-
At 31 March 2022	(10,000)	-	(10,000)	-

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2022

10 Income and Expenditure account summary	2022 £	2021 £
At 1 April 2021	287,660	157,483
Transfers out for the year	(10,000)	-
At 1 April 2021	277,660	157,483
Surplus after tax for the year	157,446	130,177
At 31 March 2022	435,106	287,660

11 No related party transactions

There were no transactions with related parties in the year, apart from 2 individual donations made by the trustees to the charity.

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	376,956	-	305,811	682,767
Current Assets	(88,192)	-	110,246	22,054
Current Liabilities	(1,200)	-	-	(1,200)
Long Term Liabilities	(136,000)	-	(132,515)	(268,515)
	151,564	-	283,542	435,106

At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	305,811	-	-	305,811
Current Assets	(101,183)	-	216,747	115,564
Current Liabilities	(1,200)	-	-	(1,200)
Long Term Liabilities	(57,515)	-	(75,000)	(132,515)
	145,913	-	141,747	287,660

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 14 £	Transfers between funds in 2022 See Note 0 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	5,318	(4,978)	-	340
Total unrestricted and designated funds	5,318	(4,978)	-	340

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2022

Restricted funds:-

Restricted Revenue Funds	434,766	162,424	-	597,190
Total restricted funds	-	162,424	-	162,424
Total charity funds	5,318	157,446	-	162,764

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	47,416	(52,394)	-	(4,978)
<i>Restricted funds:-</i>				
Restricted Revenue Funds	162,424	-	-	162,424
	209,840	(52,394)	-	157,446

Gains and losses are detailed in notes 0,0, 0, 0 and 0

15 The purposes for which the funds as detailed in note 13 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

16 Ultimate controlling party

The charity is under the control of its legal members.

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	23,455	53,414	76,869	116,865
S Mughal	-	3,010	3,010	-
R khan	-	100,000	100,000	-
S Khan	-	1,000	1,000	-
Mohammed Shafi	-	1,000	1,000	-
Miscellaneous	-	-	-	10,000
Total donations and gifts from individuals	23,455	158,424	181,879	126,865
Revenue grants from government and public bodies				
Gift Aid	23,961	-	23,961	-
Total public sector revenue grants	23,961	-	23,961	-
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	4,750
AAI Investments Ltd	-	2,000	2,000	-
Express Travel	-	2,000	2,000	-
Red Rose Travel Ltd	-	-	-	10,000
Total private sector revenue grants	-	4,000	4,000	14,750
Total Donations and Legacies	47,416	162,424	209,840	141,615

18 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants made to organisations	1,500	-	1,500	-
Total grantmaking costs	1,500	-	1,500	-

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Hayat Humanitarian	1,420	-	1,420	-
Markaji Jamiat	80	-	80	-
	1,500	-	1,500	-

19 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Premises Expenses				
Rates and water charges	4,732	-	4,732	-
Light heat and power	1,581	-	1,581	127
Premises repairs, renewals and maintenance	32,467	-	32,467	-
Property insurance	818	-	818	637
Administrative overheads				
Membership subscriptions	200	-	200	-
Advertising and marketing	290	-	290	449
Sundry expenses	592	-	592	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	600	-	600	600
Financial costs				
Bank charges	564	-	564	644
Support costs before reallocation	41,844	-	41,844	2,457
Total support costs	41,844	-	41,844	2,457

The basis of allocation of costs between activities is described under accounting policies

20 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	600	-	600	600
Total Governance costs	600	-	600	600

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

21 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total grantmaking costs	B2c	1,500	-	1,500	-
Total support costs	B2d	41,844	-	41,844	2,457
Total Governance costs	B2e	600	-	600	600
Total charitable expenditure	B2	43,944	-	43,944	3,057

22 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Fundraising publicity & marketing		8,450	-	8,450	8,381
Total fundraising costs	B1	8,450	-	8,450	8,381

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

This analysis is classsified by activity and not by conventional nominal descriptions.

23 Analysis of income by activity

	SOFA ref	2022 £	2021 £
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Activity

Summary of Total Income, including the items above

Donations & Legacies	A1	209,840	141,615
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Categories of income

Income from exchange transactions		209,840	141,615
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Activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022 £	2022 £	2022 £	2022 £	2021 £
Charitable activity 1					
Premises expenses	-	39,598	-	39,598	764
Administrative overheads	-	792	-	792	-
Professional fees	-	600	-	600	600
Financial costs	-	564	-	564	644
Grantmaking costs	-	-	1,500	1,500	449
Total Charitable activity 1	-	41,554	1,500	43,054	2,457

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022 £	2022 £	2022 £	2022 £	2021 £
Total Charitable activity 1	-	41,554	1,500	43,054	2,457
Total Governance costs as detailed in Note 20	-	600	-	600	600
Total charitable expenditure	-	42,154	1,500	43,654	3,057

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 21

Analysis of support and governance costs by charitable activities

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Charitable activity 1	600	564	-	40,990	42,154

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2022 £	2022 £	2022 £	2022 £	2021 £
Charitable activity 1	1,500	-	-	1,500	-
	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>-</u>

Fuller details of grants made and related costs, including support costs, are shown in note 18.

24 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2022 £	Fundraising activities 2021 £
Direct fundraising costs	8,450	8,381
Indirect fundraising costs:-		
Administrative overheads	290	-
Total costs of Fundraising activities	<u>8,740</u>	<u>8,381</u>
<i>Governance costs</i>	Governance costs 2022 £	Governance costs 2021 £
Other Expenditure - Governance costs as detailed in Note 20	600	600
Total non charitable expenditure	2022 £	2021 £
Total costs of Fundraising activities	8,740	8,381
Total non charitable expenditure	<u>8,740</u>	<u>8,381</u>

AYLESBURY VALE ISLAMIC CENTRE

England & Wales - Charity number 1167242

Accounts

The Charity Registration Number is :- 1167242

AYLESBURY VALE ISLAMIC CENTRE

Report and Accounts

31 March 2021

AYLESBURY VALE ISLAMIC CENTRE

Report and accounts for the year ended 31 March 2021

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AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- AYLESBURY VALE ISLAMIC CENTRE

The charity is also known by its operating name, Aylesbury Vales Islamic Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1167242

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The Governing Document is dated 19 April 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

201 Prince Rupert Drive
Aylesbury
HP19 9DF

The Trustees in office on the date the report was approved were:-

Mr Amir Ilyas, Mr Rory Anthony Jason Collymore (appointed on 08/07/2020), and Mr Zahangir Allama (appointed on 18/06/2020).

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2021

The following persons served as Trustees during the year ended 31 March 2021 :-

Besides the trustees mentioned above, the trustees Yasar Waheed & Obaid Afzal also served during the year partially, and both have resigned during the reporting period.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

1) The advancement of Islamic religion. To our aim is to advance the pure teachings of the Islamic religion based on the understanding of the pious predecessors for the benefit of the public through many means including education (lectures, seminars, classes); and producing and distributing literature and sacred texts to enlighten others of the teachings.

2) To promote for the benefit of the inhabitants of Aylesbury 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, gender, 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 their conditions of life.

The main activities undertaken in relation to those purposes during the year.

We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food/food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Regular Friday sermon to the whole community of Aylesbury and the wider public - inviting speakers from local towns in the area.
2. Regular Saturday evening talks explaining key concepts of the religion to the community. We invite specialist speakers from the local area and invite the whole community to participate in these events.
3. Ramadan prayer every evening of Ramadan to the whole community of Aylesbury and the wider public
4. Two Eid prayers to the whole community of Aylesbury and the wider community
5. Raising money for international relief efforts for countries affected by natural disasters and war.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2021

The main achievements and performance of the charity during the year.

We have worked tremendously hard this year to improve the quantity and quality of activities that we have provided to the local community and the wider Aylesbury public. All of our events are open to everyone in the community men, women, children from all faiths and backgrounds.

We have invited several speakers to Aylesbury from neighbouring towns for evening seminars to educate the community on several important matters pertaining to the worship of God, prayers, charity, ensuring we are law abiding good citizens of the UK and of our own town, talking about being well-mannered and kind members of the society, as Islam teaches us to show kindness and generosity to not our family members but also to our neighbours and community. Members of our own organization have performed the Friday sermons and events such as Eid prayer, collections for good causes and bi-weekly seminars.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts, whose support is valued. There have been no other fundraising activities.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We have our extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islaam as the word Islaam comes from the Arabic root word salaam which means peace.

The degree to which the achievements and performance during the year have benefited wider society.

At the end of this year we have attendees to our events from Aylesbury and other local areas that come from all over the world including many countries in Europe, Africa and Asia. We have facilitated the interaction of these multiple communities, building stronger communities and understanding among these diverse groups.

The significant charitable activities undertaken in the year.

1. We had Friday jummah collections at various mosques across the UK.
2. We did our AVIC two fundraisers organised by sisters for sisters only.
3. AVIC fundraisers where we sold cakes and box of dozen krispy kreme donuts.
4. Local businessmen donating and giving long term loans.
5. Local community members donating and giving loans.
6. Donations coming from community members from the towns and cities we visited in the last year.

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2021

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	130,177	132,742
Unrestricted Revenue Funds available for the general purposes of the charity	5,318	16,756
Restricted Revenue Funds	282,342	140,727
Total Funds	287,660	157,483

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The Aylesbury Vale Islamic Centre's (AVIC) policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of AVIC to raise funding and commit expenditure to its objectives.

Details of The Independent Examiner

Imran Asif FCCA

Chartered Certified Accountant

Birchtree Sullivan

Office 6, 58 Marsh Wall

Canary Wharf

London

E14 9TP

AYLESBURY VALE ISLAMIC CENTRE

Trustees' Annual Report for the year ended 31 March 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 1 September 2021.

Zahangir Allama

Zahangir Allama (Sep 1, 2021, 3:08pm)
Mr Zahangir Allama
Trustee

AYLESBURY VALE ISLAMIC CENTRE

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 23 for the year ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

AYLESBURY VALE ISLAMIC CENTRE

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Office 6
58 Marsh Wall
Canary Wharf
London
E14 9TP

This report was signed on 1 September 2021

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	-	141,615	141,615	140,727
Expenditure on:					
Raising funds	B1	8,381	-	8,381	1,308
Charitable activities	B2	3,057	-	3,057	6,677
Total expenditure	B	11,438	-	11,438	7,985
Net income for the year		(11,438)	141,615	130,177	132,742
Net income after transfers	A-B-C	(11,438)	141,615	130,177	132,742
Net movement in funds		(11,438)	141,615	130,177	132,742
Reconciliation of funds:-					
	E				
Total funds brought forward		16,756	140,727	157,483	24,741
Total funds carried forward		5,318	282,342	287,660	157,483

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 23 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	-	140,727	140,727
Total income	A	<u>-</u>	<u>140,727</u>	<u>140,727</u>
Expenditure on:				
Raising funds	B1	1,308	-	1,308
Charitable activities	B2	6,677	-	6,677
Total expenditure	B	<u>7,985</u>	<u>-</u>	<u>7,985</u>
Net income for the year		(7,985)	140,727	132,742
Net income after transfers		<u>(7,985)</u>	<u>140,727</u>	<u>132,742</u>
Net movement in funds		<u>(7,985)</u>	<u>140,727</u>	<u>132,742</u>
Reconciliation of funds:-	E			
Total funds brought forward		24,741	-	24,741
Total funds carried forward		<u>16,756</u>	<u>140,727</u>	<u>157,483</u>

All activities derive from continuing operations

AYLESBURY VALE ISLAMIC CENTRE - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	130,177	132,742
Resources applied on functional fixed assets	(305,811)	-
Net resources available to fund charitable activities	<u>(175,634)</u>	<u>132,742</u>

The notes attached on pages 14 to 23 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2021

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	16,756	140,727	157,483	24,741
Recognised gains and losses before transfers	(11,438)	141,615	130,177	132,742
	5,318	282,342	287,660	157,483
Closing revenue funds	5,318	282,342	287,660	157,483

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	5,318	282,342	287,660	157,483

The notes attached on pages 14 to 23 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Statement of Financial Activities for the year ended 31 March 2021

**AYLESBURY VALE ISLAMIC CENTRE
Income and Expenditure Account for the year ended 31 March 2021 as required by the Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	141,615	140,727
Investment income		
Gross income in the year before exceptional items	<u>141,615</u>	<u>140,727</u>
Gross income in the year including exceptional items	<u>141,615</u>	<u>140,727</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	2,457	6,077
Fundraising costs	8,381	1,308
Governance costs	600	600
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	<u>11,438</u>	<u>7,985</u>
Net income before tax in the financial year	130,177	132,742
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>130,177</u>	<u>132,742</u>
Retained surplus for the financial year	<u>130,177</u>	<u>132,742</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 23 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets				
Tangible assets	5	A2	305,811	-
Current assets				
Cash at bank and in hand		B4	115,564	233,503
Creditors: amounts falling due within one year	6	C1	<u>(1,200)</u>	<u>(1,020)</u>
Net current assets			114,364	232,483
			<u>420,175</u>	<u>232,483</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	7	C2	<u>(132,515)</u>	<u>(75,000)</u>
The total net assets of the charity			<u>287,660</u>	<u>157,483</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	11	D2	282,342	140,727
Unrestricted Funds				
Unrestricted Revenue Funds	11	D3	5,318	16,756
Designated Funds				
Total charity funds			<u>287,660</u>	<u>157,483</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Zahangir Allama

Zahangir Allama (Sep 1, 2021, 3:08pm)

Mr Zahangir Allama

Trustee

Approved by the board of trustees on 1 September 2021

The notes attached on pages 14 to 23 form an integral part of these accounts.

AYLESBURY VALE ISLAMIC CENTRE

Cash Flow Statement for the year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>187,872</u>	<u>132,742</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(305,811)	-
Cash flows from financing activities		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash (used in)/provided by all activities	A+B+C <u>(117,939)</u>	<u>132,742</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2021	(117,939)	132,742
Cash and cash equivalents at 1 April 2020	233,503	-
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	<u>115,564</u>	<u>132,742</u>

AYLESBURY VALE ISLAMIC CENTRE

Cash Flow Statement for the year ended 31 March 2021 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	130,177	132,742
Adjustments for :-		
Write downs of investments	-	-
Net losses on investment assets	-	-
Increase in creditors, excluding loans	57,695	-
Net cash provided by operating activities	A <u>187,872</u>	<u>132,742</u>
Analysis of cash and cash equivalents		
	2021	2020
	£	£
Cash in hand at for the year ended 31 March 2021	115,564	233,503
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	<u>115,564</u>	<u>233,503</u>

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

5 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
Additions	305,811	-	-	305,811
At 31 March 2021	305,811	-	-	305,811
Depreciation				
At 31 March 2021	-	-	-	-
Net book value				
At 31 March 2021	305,811	-	-	305,811

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2021

6 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals	1,200	1,020
	<hr/>	<hr/>
7 Creditors: amounts falling due after one year	2021	2020
	£	£
Other creditors	132,515	75,000
	<hr/>	<hr/>
8 Income and Expenditure account summary	2021	2020
	£	£
At 1 April 2020	157,483	24,741
Surplus after tax for the year	130,177	132,742
At 31 March 2021	<hr/> 287,660 <hr/>	<hr/> 157,483 <hr/>

9 No related party transactions

There were no transactions with related parties in the year, apart from 2 individual donations made by the trustees to the charity.

10 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	-	-	305,811	305,811
Current Assets	5,318	-	110,246	115,564
Current Liabilities	(1,200)	-	-	(1,200)
Long Term Liabilities	-	-	(132,515)	(132,515)
	<hr/> 4,118 <hr/>	<hr/> - <hr/>	<hr/> 283,542 <hr/>	<hr/> 287,660 <hr/>
At 1 April 2020	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Current Assets	16,756	-	216,747	233,503
Current Liabilities	(1,020)	-	-	(1,020)
Long Term Liabilities	-	-	(75,000)	(75,000)
	<hr/> 15,736 <hr/>	<hr/> - <hr/>	<hr/> 141,747 <hr/>	<hr/> 157,483 <hr/>

11 Change in total funds over the year as shown in Note 10 , analysed by individual funds

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2021

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 12 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	16,756	(11,438)	-	5,318
Total unrestricted and designated funds	16,756	(11,438)	-	5,318
Restricted funds:-				
Total restricted funds	-	141,615	-	141,615
Total charity funds	16,756	130,177	-	146,933

12 Analysis of movements in funds over the year as shown in Note 11

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021 £	2021 £	2021 £	2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	-	(11,438)	-	(11,438)
Restricted funds:-				
	141,615	-	-	141,615
	141,615	(11,438)	-	130,177

AYLESBURY VALE ISLAMIC CENTRE

Notes to the Accounts for the year ended 31 March 2021

13 The purposes for which the funds as detailed in note 11 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

14 Ultimate controlling party

The charity is under the control of its legal members.

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

15 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	-	116,865	116,865	75,635
Rafi Khan	-	-	-	10,000
Wali Khan	-	-	-	10,000
Rehman Muhammed	-	-	-	8,000
Fazal Mawla	-	-	-	1,000
Asad Hannah	-	-	-	10,000
Yasar Waheed	-	-	-	3,045
Ibrahim Usman	-	-	-	1,000
Amar Ilyas	-	-	-	1,000
S Khan	-	-	-	7,000
A Kashabi	-	-	-	10,000
Miscellaneous	-	10,000	10,000	-
Total donations and gifts from individuals	-	126,865	126,865	136,680
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	4,750	4,750	2,047
Red Eagle	-	-	-	1,000
Din & Din	-	-	-	1,000
Red Rose Travel Ltd	-	10,000	10,000	-
Total private sector revenue grants	-	14,750	14,750	4,047
Total Donations and Legacies	A1 -	141,615	141,615	140,727

16 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Premises Expenses				
Room Hire	-	-	-	5,119
Light heat and power	127	-	127	227
Property insurance	637	-	637	-
Administrative overheads				
Advertising and marketing	449	-	449	-

AYLESBURY VALE ISLAMIC CENTRE

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	600	-	600	420
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Financial costs

Bank charges	644	-	644	311
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Support costs before reallocation	2,457	-	2,457	6,077
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Total support costs	2,457	-	2,457	6,077
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The basis of allocation of costs between activities is described under accounting policies

17 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	600	-	600	600
Total Governance costs	600	-	600	600

18 Total Charitable expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total support costs	B2d 2,457	-	2,457	6,077
Total Governance costs	B2e 600	-	600	600
Total charitable expenditure	B2 3,057	-	3,057	6,677

19 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Fundraising publicity & marketing	8,381	-	8,381	1,308
Total fundraising costs	B1 8,381	-	8,381	1,308

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

This analysis is classsified by activity and not by conventional nominal descriptions.

20 Analysis of income by activity

	SOFA ref	2021 £	2020 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	141,615	140,727
Categories of income			
Income from exchange transactions		141,615	140,727

21 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
Charitable activity 1					
Premises expenses	-	764	-	764	6,077
Professional fees	-	600	-	600	-
Financial costs	-	644	-	644	-
Total Charitable activity 1	-	2,008	-	2,008	6,077
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021 £	2021 £	2021 £	2021 £	2020 £
Total Charitable activity 1	-	2,008	-	2,008	6,077
Total Governance costs as detailed in Note 17	-	600	-	600	600
Total charitable expenditure	-	2,608	-	2,608	6,677

AYLESBURY VALE ISLAMIC CENTRE

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

22 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2021 £	Fundraising activities 2020 £
Direct fundraising costs	8,381	1,308
Indirect fundraising costs:-		
Administrative overheads	449	-
Total costs of Fundraising activities	8,830	1,308
<i>Governance costs</i>	Governance costs 2021 £	Governance costs 2020 £
Other Expenditure - Governance costs as detailed in Note 17	600	600
<i>Total non charitable expenditure</i>	2021 £	2020 £
Total costs of Fundraising activities	8,830	1,308
Total non charitable expenditure	8,830	1,308