

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 ur 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 out 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 jumma 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:-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income</b>	(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
<b>Total Funds</b>	<b>355,556</b>	<b>435,106</b>

#### ***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.



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

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 £
<b>Income from:</b>				
Donations & Legacies	A1	47,416	162,424	<b>209,840</b>
<b>Total income</b>	<b>A</b>	<u>47,416</u>	<u>162,424</u>	<u>209,840</u>
<b>Expenditure on:</b>				
Raising funds	B1	8,450	-	<b>8,450</b>
Charitable activities	B2	43,944	-	<b>43,944</b>
<b>Total expenditure</b>	<b>B</b>	<u>52,394</u>	<u>-</u>	<u>52,394</u>
<b>Net income for the year</b>		(4,978)	162,424	<b>157,446</b>
<b>Transfers between funds</b>	<b>C</b>	(10,000)	(10,000)	<b>10,000</b>
<b>Net income after transfers</b>		<u>(14,978)</u>	<u>152,424</u>	<u>167,446</u>
<b>Net movement in funds</b>		<u>(14,978)</u>	<u>152,424</u>	<u>167,446</u>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		5,318	282,342	<b>287,660</b>
<b>Total funds carried forward</b>		<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)
<b>Net resources available to fund charitable activities</b>	<b>(9,490)</b>	<b>(229,510)</b>

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	20,450	-	20,450	157,446
	<b>20,790</b>	<b>434,766</b>	<b>455,556</b>	<b>445,106</b>
(From)/To unrestricted revenue funds	-	(100,000)	(100,000)	(10,000)
<b>Closing revenue funds</b>	<b>20,790</b>	<b>334,766</b>	<b>355,556</b>	<b>435,106</b>

**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 £
<b>Income</b>		
Income from operations	64,064	209,840
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>64,064</b>	<b>209,840</b>
<b>Gross income in the year including exceptional items</b>	<b>64,064</b>	<b>209,840</b>
<b>Expenditure</b>		
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	-	-
<b>Total expenditure in the year</b>	<b>43,614</b>	<b>52,394</b>
<b>Net income before tax in the financial year</b>	20,450	157,446
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>20,450</b>	<b>157,446</b>
<b>Retained surplus for the financial year</b>	<b>20,450</b>	<b>157,446</b>

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

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

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

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 £
<b>Cash flows from operating activities</b>		
Net cash (used in )/provided by operating activities as shown below	A (79,310)	283,446
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	70,060	(376,956)
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	C -	-
<b>Overall cash used in all activities</b>	A+B+C (9,250)	(93,510)
<b>Cash movements</b>		
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)
<b>Cash at bank and in hand less overdrafts at 31 March</b>	<b>12,804</b>	<b>22,054</b>

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

# 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

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



# **AYLESBURY VALE ISLAMIC CENTRE**

## **Notes to the Accounts for the year ended 31 March 2023**

### **Net book value**

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

### **6 Creditors: amounts falling due within one year**

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

### **7 Creditors: amounts falling due after one year**

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

### **8 Loans to trustees included in debtors**

Nil

### **9 Income and Expenditure account summary**

	<b>2023</b>	<b>2022</b>
	£	£
<b>At 1 April 2022</b>	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
<b>At 31 March 2023</b>	<b>355,556</b>	<b>435,106</b>

### **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**

<b>At 31 March 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	306,896	-	305,811	<b>612,707</b>
Current Assets	(97,442)	-	110,246	<b>12,804</b>
Long Term Liabilities	(136,000)	-	(132,515)	<b>(268,515)</b>
	<b>72,014</b>	<b>-</b>	<b>283,542</b>	<b>355,556</b>

<b>At 1 April 2022</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	682,767	-	-	<b>682,767</b>
Current Assets	(194,693)	-	216,747	<b>22,054</b>
Current Liabilities	(1,200)	-	-	<b>(1,200)</b>
Long Term Liabilities	(193,515)	-	(75,000)	<b>(268,515)</b>
	<b>293,359</b>	<b>-</b>	<b>141,747</b>	<b>435,106</b>

## 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 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	340	20,450	-	20,790
<b>Total unrestricted and designated funds</b>	<b>340</b>	<b>20,450</b>	<b>-</b>	<b>20,790</b>
<b>Restricted funds:-</b>				
Restricted Revenue Funds	434,766	-	-	434,766
<b>Total restricted funds</b>	<b>434,766</b>	<b>-</b>	<b>(100,000)</b>	<b>334,766</b>
<b>Total charity funds</b>	<b>435,106</b>	<b>20,450</b>	<b>(100,000)</b>	<b>355,556</b>

#### 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 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	64,064	(43,614)	-	20,450
<b>Restricted funds:-</b>				
Restricted Revenue Funds	-	-	-	-
	-	-	-	-
	<b>64,064</b>	<b>(43,614)</b>	<b>-</b>	<b>20,450</b>

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 £
<b>Donations and gifts from individuals</b>				
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
<b>Total donations and gifts from individuals</b>	<b>47,666</b>	<b>-</b>	<b>47,666</b>	<b>181,879</b>
<b>Revenue grants from government and public bodies</b>				
Gift Aid	7,901	-	7,901	23,961
<b>Total public sector revenue grants</b>	<b>7,901</b>	<b>-</b>	<b>7,901</b>	<b>23,961</b>
<b>Revenue grants and donations from non public bodies</b>				
AAI Investments Ltd	-	-	-	2,000
Express Travel	-	-	-	2,000
Red Eagle	2,000	-	2,000	-
Emirates Transport	2,500	-	2,500	-
<b>Total private sector revenue grants</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>4,000</b>
<b>Sponsorship</b>				
Crisis Aid	3,997	-	3,997	-
<b>Total sponsorship income</b>	<b>3,997</b>	<b>-</b>	<b>3,997</b>	<b>-</b>
<b>Total Donations and Legacies</b>	<b>64,064</b>	<b>-</b>	<b>64,064</b>	<b>209,840</b>

### 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
<b>Total grantmaking costs</b>	<b>4,472</b>	<b>-</b>	<b>4,472</b>	<b>1,500</b>

## 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	-
	<b>4,472</b>	<b>-</b>	<b>3,472</b>	<b>1,500</b>

### 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
	£	£	£	£
<b>Volunteer costs</b>				
Volunteers' expenses	8,230	-	8,230	-
<b>Premises Expenses</b>				
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
<b>Administrative overheads</b>				
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
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	720	-	720	600
Management fees	1,114	-	1,114	-
<b>Financial costs</b>				
Bank charges	363	-	363	564
<b>Support costs before reallocation</b>	<b>32,704</b>	<b>-</b>	<b>32,704</b>	<b>41,844</b>
<b>Total support costs</b>	<b>32,704</b>	<b>-</b>	<b>32,704</b>	<b>41,844</b>

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
<b>Total Governance costs</b>	<b>720</b>	<b>-</b>	<b>720</b>	<b>600</b>

### 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	<b>B2c</b> 4,472	-	<b>4,472</b>	1,500
Total support costs	<b>B2d</b> 32,704	-	<b>32,704</b>	41,844
Total Governance costs	<b>B2e</b> 720	-	<b>720</b>	600
<b>Total charitable expenditure</b>	<b>B2</b> <b>37,896</b>	<b>-</b>	<b>37,896</b>	<b>43,944</b>

### 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
<b>Total fundraising costs</b>	<b>B1</b> <b>5,718</b>	<b>-</b>	<b>5,718</b>	<b>8,450</b>

## AYLESBURY VALE ISLAMIC CENTRE

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

*This analysis is classssified by activity and not by conventional nominal descriptions.*

#### 22 Analysis of income by activity

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

#### 23 Analysis of charitable expenditure by activity

<b>Activity</b>					
	<b>Direct costs</b>	<b>Support costs</b>	<b>Grant funding of activities</b>	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activity</b>					
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
<b>Total Charitable activity</b>	<b>-</b>	<b>30,470</b>	<b>4,472</b>	<b>34,942</b>	<b>43,054</b>
<b>Other charitable activities</b>					
	<b>Direct costs</b>	<b>Support costs</b>	<b>Grant funding of activities</b>	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Professional fees	-	1,834	-	1,834	-
<b>Total Other charitable activities</b>	<b>-</b>	<b>1,834</b>	<b>-</b>	<b>1,834</b>	<b>-</b>

## AYLESBURY VALE ISLAMIC CENTRE

### Activity analysis of Income and expenditure for the 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	<b>34,942</b>	43,054
Total Other charitable activities	-	1,834	-	<b>1,834</b>	-
Total Governance costs as detailed in Note 19	-	720	-	<b>720</b>	600
<b>Total charitable expenditure</b>	<b>-</b>	<b>33,024</b>	<b>4,472</b>	<b>37,496</b>	<b>43,654</b>

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
<b>Grand Total</b>	<b>720</b>	<b>363</b>	<b>8,230</b>	<b>23,711</b>	<b>33,024</b>

#### 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	-	-	<b>4,472</b>	1,500
	<b>4,472</b>	<b>-</b>	<b>-</b>	<b>4,472</b>	<b>1,500</b>

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





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