

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:-	E				
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:-	E			
Total funds brought forward		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		A		
Tangible assets	6	A2	815,268	815,268
Current assets		B		
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, as if it were a company 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	1,740	1,500

8 Creditors: amounts falling due after one year

	2025	2024
	£	£
Other creditors	283,515	343,515

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	592,731	537,176

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 funds	Designated funds	Restricted funds	Total 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)
	309,189	-	283,542	592,731

At 1 April 2024

	Unrestricted funds	Designated funds	Restricted funds	Total 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)
	395,429	-	141,747	537,176

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 classsified 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

A1

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 classssified by activity and not by conventional nominal descriptions.

26 Analysis of income by activity

Activity	SOFA ref	2025 £	2024 £
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
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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
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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 £
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Direct fundraising costs

4,824

1,743

Indirect fundraising costs:-

-

-

Governance costs

Governance costs 2025 £	Governance costs 2024 £
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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

4,824

1,743