

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 November 2021
for
Ghausia Committee Aylesbury (Aylesbury
Mosque)

Danton Partners
7 Merlin Courtyard
Gatehouse Close
Aylesbury
Buckinghamshire
HP19 8DP

Ghausia Committee Aylesbury (Aylesbury Mosque)

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for the Year Ended 30 November 2021**

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Ghausia Committee Aylesbury (Aylesbury Mosque)

Report of the Trustees
for the Year Ended 30 November 2021

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to advance the religion of Islam and, the advancement of the education of Muslim children according to the tenets and doctrines of Islam.

Significant activities

The charity is actively providing Islamic education and religious activity for the local community.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grantmaking

The charity raises the majority of its income through donations from the local community. The charity is managed voluntarily by the management committee apart from the remuneration detailed in the accounts. Additional income is received from government authorities.

FINANCIAL REVIEW

Financial position

The statement of financial activities shows net income of £27,862 (2020: expenditure of £6,532) for the year. Total funds as at 30 November 2021 stand at £1,340,200 (2020: £1,312,338). The trustees consider the state of the charity's affairs to be satisfactory.

Principal funding sources

The charity's main income arises from the provision of facilities in the interest of Islamic education and religious activities.

Investment policy and objectives

The Committee has the power to invest money in the security of such stocks funds, securities or other investments or property in accordance with the Trustees Investment Act 1961.

Reserves policy

The charity ensures that reserves are kept at a sufficient level in order to carry out its charitable objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 29 December 1983 and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Apart from the first charity trustees, every trustee is appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Decision making

The Committee's decisions shall be determined by reference to a majority of the members present and voting. In case of an equality of votes, the President shall have a second casting vote.

Principal risks and uncertainties

The trustees regularly consider key risks the charity is exposed to and ensure to take corrective action to implement measures to manage and mitigate identified risks to an acceptable level.

Ghausia Committee Aylesbury (Aylesbury Mosque)

Report of the Trustees
for the Year Ended 30 November 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

288864

Principal address

Aylesbury Mosque
Havelock Street
Aylesbury
Buckinghamshire
HP20 2NX

Ghausia Committee Aylesbury (Aylesbury Mosque)

Report of the Trustees
for the Year Ended 30 November 2021

Trustees

W Khan (appointed 6.11.22)
Z H Khan (appointed 6.11.22)
N Mohammed (resigned 6.11.22)
A Mohammed (resigned 6.11.22)
S W Khan (appointed 6.11.22)
I M Khan (resigned 6.11.22)
M A Khan (resigned 6.11.22)
A Khan (resigned 6.11.22)
I Zada (resigned 6.11.22)
N Kayani (resigned 6.11.22)
M Shah (resigned 6.11.22)
O Hamid (resigned 6.11.22)
S Rahman (resigned 6.11.22)
A Mohammed (resigned 6.11.22)
A Arif (appointed 6.11.22)
M Akram (resigned 6.11.22)
M Ashraf (resigned 6.11.22)
N Gulraiz (resigned 6.11.22)
A Dar (resigned 6.11.22)
M Zaheer (resigned 6.11.22)
M Saqib (resigned 6.11.22)
M Jamil (resigned 6.11.22)
K Hussain (appointed 6.11.22)
M Azam (resigned 6.11.22)
M Ul Haq (appointed 6.11.22)
M Khan (appointed 6.11.22)
S Rehman (appointed 6.11.22)
I Raja (appointed 6.11.22)
R A Khan (appointed 6.11.22)
W Raja (appointed 6.11.22)
Z Shah (appointed 6.11.22)
M Khan (appointed 6.11.22)
M N Khan (appointed 6.11.22)
M Zeb (appointed 6.11.22)
M Junaid (appointed 6.11.22)
K Khan (appointed 6.11.22)
Y Khan (appointed 6.11.22)
Q Gul (appointed 6.11.22)
S Khan (appointed 6.11.22)
M Altaf (appointed 6.11.22)
Z Anwar (appointed 6.11.22)
T Hussain (appointed 6.11.22)
M Nazakat (appointed 6.11.22)
T Hussain (appointed 6.11.22)
I Ahmed (appointed 6.11.22)
A Gulzar (appointed 6.11.22)
M Hussain (appointed 6.11.22)
M Hussain (appointed 6.11.22)
M S Ahmed (appointed 6.11.22)
M Zaheer (appointed 6.11.22)
M Jamil (appointed 6.11.22)
T Hussain (appointed 6.11.22)
N Shaid (appointed 6.11.22)

Ghausia Committee Aylesbury (Aylesbury Mosque)

**Report of the Trustees
for the Year Ended 30 November 2021**

S Ahmed (appointed 6.11.22)

Independent Examiner

Sajjad Rajan FCCA
Danton Partners
7 Merlin Courtyard
Gatehouse Close
Aylesbury
Buckinghamshire
HP19 8DP

Approved by order of the board of trustees on 10 February 2023 and signed on its behalf by:

Z H Khan - Trustee

**Independent Examiner's Report to the Trustees of
Ghausia Committee Aylesbury (Aylesbury
Mosque)**

Independent examiner's report to the trustees of Ghausia Committee Aylesbury (Aylesbury Mosque)

I report to the charity trustees on my examination of the accounts of Ghausia Committee Aylesbury (Aylesbury Mosque) (the Trust) for the year ended 30 November 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sajjad Rajan FCCA
Danton Partners
7 Merlin Courtyard
Gatehouse Close
Aylesbury
Buckinghamshire
HP19 8DP

16 February 2023

Ghausia Committee Aylesbury (Aylesbury Mosque)

Statement of Financial Activities
for the Year Ended 30 November 2021

	Notes	Unrestricted fund £	Restricted funds £	30.11.21 Total funds £	30.11.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	161,922	-	161,922	121,441
Charitable activities					
Advancement of education		3,710	-	3,710	3,491
Other income		-	-	-	12,617
Total		165,632	-	165,632	137,549
EXPENDITURE ON					
Charitable activities					
Advancement of education	4	133,370	-	133,370	136,974
Social welfare		-	-	-	5,307
Other		4,400	-	4,400	1,800
Total		137,770	-	137,770	144,081
NET INCOME/(EXPENDITURE)		27,862	-	27,862	(6,532)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,312,338	-	1,312,338	1,318,870
TOTAL FUNDS CARRIED FORWARD		1,340,200	-	1,340,200	1,312,338

The notes form part of these financial statements

Ghausia Committee Aylesbury (Aylesbury Mosque)

Balance Sheet
30 November 2021

	Notes	Unrestricted fund £	Restricted funds £	30.11.21 Total funds £	30.11.20 Total funds £
FIXED ASSETS					
Tangible assets	10	1,038,416	-	1,038,416	1,042,584
CURRENT ASSETS					
Debtors	11	4,350	-	4,350	4,350
Cash at bank and in hand		301,670	-	301,670	279,158
		306,020	-	306,020	283,508
CREDITORS					
Amounts falling due within one year	12	(4,236)	-	(4,236)	(13,754)
NET CURRENT ASSETS		301,784	-	301,784	269,754
TOTAL ASSETS LESS CURRENT LIABILITIES		1,340,200	-	1,340,200	1,312,338
NET ASSETS		1,340,200	-	1,340,200	1,312,338
FUNDS	13				
Unrestricted funds				1,340,200	1,312,338
TOTAL FUNDS				1,340,200	1,312,338

The financial statements were approved by the Board of Trustees and authorised for issue on 10 February 2023 and were signed on its behalf by:

Z H Khan - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 November 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition issued in October 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Ghausia Committee Aylesbury (Aylesbury Mosque)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2021

2. DONATIONS AND LEGACIES

	30.11.21	30.11.20
	£	£
Donations	<u>161,922</u>	<u>121,441</u>

Included in the income is the amount of £Nil (2020: £2,260) attributable to restricted funds, and £161,922 (2020: £119,181) attributable to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	30.11.21	30.11.20
Activity	£	£
Grants Advancement of education	<u>3,710</u>	<u>3,491</u>

Grants received, included in the above, are as follows:

	30.11.21	30.11.20
	£	£
Government grant	<u>3,710</u>	<u>3,491</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Advancement of education	<u>133,370</u>

Included in the direct costs is the amount of £Nil (2020: £2,260) attributable to restricted funds, and £133,370 (2020: £140,021) relates to unrestricted funds.

5. GRANTS PAYABLE

	30.11.21	30.11.20
	£	£
Social welfare	<u>-</u>	<u>1,047</u>

The total grants paid to institutions during the year was as follows:

	30.11.21	30.11.20
	£	£
Grants to other charities	<u>-</u>	<u>1,047</u>

Included within Grants payable under social welfare was the amount of £Nil (2020: £1,047) to Muslim Hands UK.

Ghausia Committee Aylesbury (Aylesbury Mosque)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2021

6. SUPPORT COSTS

	Governance costs
	£
Other resources expended	<u>4,400</u>

Support costs, included in the above, are as follows:

	30.11.21	30.11.20
	Other resources expended	Total activities
	£	£
Independence examination fee	300	300
Accountancy and legal fees	<u>4,100</u>	<u>1,500</u>
	<u>4,400</u>	<u>1,800</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

8. STAFF COSTS

	30.11.21	30.11.20
	£	£
Wages and salaries	62,249	67,790
Social security costs	1,185	1,732
Other pension costs	<u>1,084</u>	<u>1,118</u>
	<u>64,518</u>	<u>70,640</u>

The average monthly number of employees during the year was as follows:

	30.11.21	30.11.20
Employees	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Ghausia Committee Aylesbury (Aylesbury Mosque)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	119,181	2,260	121,441
Charitable activities			
Advancement of education	3,491	-	3,491
Other income	<u>12,617</u>	<u>-</u>	<u>12,617</u>
Total	<u>135,289</u>	<u>2,260</u>	<u>137,549</u>
EXPENDITURE ON			
Charitable activities			
Advancement of education	136,974	-	136,974
Social welfare	3,047	2,260	5,307
Other	<u>1,800</u>	<u>-</u>	<u>1,800</u>
Total	<u>141,821</u>	<u>2,260</u>	<u>144,081</u>
NET INCOME/(EXPENDITURE)	(6,532)	-	(6,532)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,318,870</u>	<u>-</u>	<u>1,318,870</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,312,338</u></u>	<u><u>-</u></u>	<u><u>1,312,338</u></u>

Ghausia Committee Aylesbury (Aylesbury Mosque)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2021

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 December 2020	1,019,718	82,267	4,236	1,106,221
Additions	-	-	507	507
At 30 November 2021	1,019,718	82,267	4,743	1,106,728
DEPRECIATION				
At 1 December 2020	-	60,339	3,298	63,637
Charge for year	-	4,386	289	4,675
At 30 November 2021	-	64,725	3,587	68,312
NET BOOK VALUE				
At 30 November 2021	1,019,718	17,542	1,156	1,038,416
At 30 November 2020	1,019,718	21,928	938	1,042,584

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.21 £	30.11.20 £
Other debtors	4,350	4,350

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.21 £	30.11.20 £
Taxation and social security	136	1,571
Other creditors	4,100	12,183
	4,236	13,754

13. MOVEMENT IN FUNDS

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	1,312,338	27,862	1,340,200
TOTAL FUNDS	1,312,338	27,862	1,340,200

Ghausia Committee Aylesbury (Aylesbury Mosque)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2021

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,632	(137,770)	27,862
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>165,632</u>	<u>(137,770)</u>	<u>27,862</u>

Comparatives for movement in funds

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
Unrestricted funds			
General fund	1,318,870	(6,532)	1,312,338
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,318,870</u>	<u>(6,532)</u>	<u>1,312,338</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,289	(141,821)	(6,532)
Restricted funds			
Community food parcels	2,260	(2,260)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>137,549</u>	<u>(144,081)</u>	<u>(6,532)</u>

Ghausia Committee Aylesbury (Aylesbury Mosque)

Notes to the Financial Statements - continued
for the Year Ended 30 November 2021

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.19 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	1,318,870	21,330	1,340,200
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,318,870</u>	<u>21,330</u>	<u>1,340,200</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	300,921	(279,591)	21,330
Restricted funds			
Community food parcels	2,260	(2,260)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>303,181</u>	<u>(281,851)</u>	<u>21,330</u>

Food parcels provided for the benefit of the local community during the COVID-19 pandemic.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2021.