REGISTERED CHARITY NUMBER: 288864

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 30 November 2025

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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Ghausia Committee Aylesbury (Aylesbury Mosque)

Report of the Trustees for the Year Ended 30 November 2025

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 makes grants to organisations whose activities further its charitable objectives. During the year grants were made in support of humanitarian and social welfare activities.

FINANCIAL REVIEW

Financial position

The statement of financial activities shows net income of £45,176 (2024: Net expenditure of £21,044) for the year. Total funds as at 30 November 2025 stand at £1,426,229 (2024: £1,381,053). 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.The charity raises the majority of its income through donations from the local community.

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 trustees seek to maintain sufficient unrestricted reserves to meet the charity's ongoing operating commitments and to provide resilience against fluctuations in income and unexpected expenditure. In determining the appropriate level of reserves, the trustees take account of the charity's future plans and the extent to which its funds are represented by property and other fixed assets.

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.

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 2025

Trustees

M Khan Chairman
W Raja Vice Chairman
I Raja Secretary
Z Shah Vice Treasurer
S Rehman Treasurer
A Arif
K Hussain
M Ul Haq
W Khan
S W Khan
M Khan
M N Khan (resigned 23.11.25)
M Zeb (resigned 23.11.25)
M Junaid
K Khan
Y Khan (resigned 23.11.25)
Q Gul (resigned 23.11.25)
S Khan (resigned 23.11.25)
M Altaf
Z Anwar (resigned 23.11.25)
T Hussain
M Nazakat
T Hussain
I Ahmed
M Hussain
M Hussain
M S Ahmed (resigned 23.11.25)
M Zaheer (resigned 23.11.25)
M Jamil (resigned 23.11.25)
T Hussain
N Shaid
S Ahmed (resigned 23.11.25)
K Altaf (appointed 23.11.25)
I Khan (appointed 23.11.25)
M Khan (appointed 23.11.25)
F Qureshi (appointed 23.11.25)
A Khan Vice Secretary (appointed 23.11.25)
Z Iqbal (appointed 23.11.25)
F Rahman (appointed 23.11.25)
I Ali (appointed 23.11.25)
A Shah (appointed 23.11.25)
R Khan

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 30 September 2026 and signed on its behalf by:

S Rehman - 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 2025.

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

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

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

30 September 2026

Ghausia Committee Aylesbury (Aylesbury Mosque)

Statement of Financial Activities for the Year Ended 30 November 2025

	Notes	Unrestricted fund £	Restricted funds £	30.11.25 Total funds £	30.11.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**287,881**	-	**287,881**	232,162
Charitable activities	3				
Funeral services		**84,057**	-	**84,057**	60,948
Total		**371,938**	-	**371,938**	293,110
EXPENDITURE ON					
Charitable activities	4				
Advancement of education		**229,330**	-	**229,330**	248,498
Social welfare		**15,030**	**10,618**	**25,648**	14,177
Funeral services		**71,784**	-	**71,784**	48,379
Other		-	-	-	3,100
Total		**316,144**	**10,618**	**326,762**	314,154
NET INCOME/(EXPENDITURE)		**55,794**	**(10,618)**	**45,176**	(21,044)
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,368,435**	**12,618**	**1,381,053**	1,402,097
TOTAL FUNDS CARRIED FORWARD		**1,424,229**	**2,000**	**1,426,229**	1,381,053

The notes form part of these financial statements

Ghausia Committee Aylesbury (Aylesbury Mosque)

Balance Sheet
30 November 2025

	Notes	Unrestricted fund £	Restricted funds £	30.11.25 Total funds £	30.11.24 Total funds £
FIXED ASSETS					
Intangible assets	10	**2,200**	**-**	**2,200**	3,300
Tangible assets	11	**1,065,807**	**-**	**1,065,807**	1,073,883
		1,068,007	**-**	**1,068,007**	1,077,183
CURRENT ASSETS					
Debtors	12	**14,275**	**-**	**14,275**	14,280
Cash at bank and in hand		**346,000**	**2,000**	**348,000**	307,014
		360,275	**2,000**	**362,275**	321,294
CREDITORS					
Amounts falling due within one year	13	**(4,053)**	**-**	**(4,053)**	(17,424)
NET CURRENT ASSETS		**356,222**	**2,000**	**358,222**	303,870
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,424,229**	**2,000**	**1,426,229**	1,381,053
NET ASSETS		**1,424,229**	**2,000**	**1,426,229**	1,381,053
FUNDS	14				
Unrestricted funds				**1,424,229**	1,368,435
Restricted funds				**2,000**	12,618
TOTAL FUNDS				**1,426,229**	1,381,053

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2026 and were signed on its behalf by:

S Rehman - Trustee

The notes form part of these financial statements

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.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Improvements to property	-	10% on reducing balance
Fixtures and fittings	-	20% on reducing balance
Motor vehicles	-	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.

2. DONATIONS AND LEGACIES

	30.11.25	30.11.24
	£	£
Donations	**287,881**	232,162

Included in the income is the amount of Nil (2024: £17,654) attributable to restricted funds, and £287,881 (2024: £214,508) attributable to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

		30.11.25	30.11.24
	Activity	£	£
Funeral services	Funeral services	**84,057**	60,948

Included in the income is the amount of Nil (2024: £50,379) attributable to restricted funds, and £84,057 (2024: £10,569) attributable to unrestricted funds.

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£	£
Advancement of education	**226,385**	**-**	**2,945**	**229,330**
Social welfare	**-**	**25,648**	**-**	**25,648**
Funeral services	**70,905**	**-**	**879**	**71,784**
	297,290	**25,648**	**3,824**	**326,762**

Included in the direct costs is the amount of £10,618 (2024: £62,556) attributable to restricted funds, and £316,144 (2024: £251,598) relates to unrestricted funds.

5. GRANTS PAYABLE

	30.11.25	30.11.24
	£	£
Social welfare	**25,648**	14,177

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

	30.11.25	30.11.24
	£	£
Grants to other charities	**25,648**	14,177

Included within Grants payable under social welfare was the amount of £13,327 to the National Zakat Foundation, £5,547 and £6,774 to Islamic Relief for Palestine and Libya / Morocco respectively. In comparatives, Grants payable under social welfare was the amount of £14,177 to the Medical Aid For Palestine.

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6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Advancement of education	85	2,860	2,945
Funeral services	43	836	879
	128	3,696	3,824

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

	Advancement of education	Funeral services	30.11.25 Total activities	30.11.24 Total activities
	£	£	£	£
Bank charges	85	43	128	-
Independent examiner's fee	399	117	516	350
Accountancy and legal fee	2,461	719	3,180	2,750
	2,945	879	3,824	3,100

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2025 nor for the year ended 30 November 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2025 nor for the year ended 30 November 2024.

8. STAFF COSTS

	30.11.25	30.11.24
	£	£
Wages and salaries	110,924	92,930
Social security costs	1,830	-
Other pension costs	1,530	1,172
	114,284	94,102

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

	30.11.25	30.11.24
Employees	8	7

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	214,508	17,654	232,162
Charitable activities			
Funeral services	10,569	50,379	60,948
Total	225,077	68,033	293,110
EXPENDITURE ON			
Charitable activities			
Advancement of education	248,498	-	248,498
Social welfare	-	14,177	14,177
Funeral services	-	48,379	48,379
Other	3,100	-	3,100
Total	251,598	62,556	314,154
NET INCOME/(EXPENDITURE)	(26,521)	5,477	(21,044)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,394,956	7,141	1,402,097
TOTAL FUNDS CARRIED FORWARD	1,368,435	12,618	1,381,053

10. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 December 2024 and 30 November 2025	**5,500**
AMORTISATION	
At 1 December 2024	**2,200**
Charge for year	**1,100**
At 30 November 2025	**3,300**
NET BOOK VALUE	
At 30 November 2025	**2,200**
At 30 November 2024	3,300

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11. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 December 2024 and 30 November 2025	**1,019,718**	**34,469**	**84,569**
DEPRECIATION			
At 1 December 2024	**-**	**3,447**	**73,826**
Charge for year	**-**	**3,447**	**2,149**
At 30 November 2025	**-**	**6,894**	**75,975**
NET BOOK VALUE			
At 30 November 2025	**1,019,718**	**27,575**	**8,594**
At 30 November 2024	1,019,718	31,022	10,743

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 December 2024 and 30 November 2025	**16,400**	**4,743**	**1,159,899**
DEPRECIATION			
At 1 December 2024	**4,592**	**4,151**	**86,016**
Charge for year	**2,362**	**118**	**8,076**
At 30 November 2025	**6,954**	**4,269**	**94,092**
NET BOOK VALUE			
At 30 November 2025	**9,446**	**474**	**1,065,807**
At 30 November 2024	11,808	592	1,073,883

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.25 £	30.11.24 £
Trade debtors	**9,025**	9,930
Other debtors	**5,250**	4,350
	14,275	14,280

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13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.11.25	30.11.24
	£	£
Taxation and social security	-	1,126
Other creditors	**4,053**	16,298
	4,053	17,424

14. MOVEMENT IN FUNDS

	At 1.12.24	Net movement in funds	At 30.11.25
	£	£	£
Unrestricted funds			
General fund	**1,368,435**	**55,794**	**1,424,229**
Restricted funds			
Palestine relief fund - Providing humanitarian relief to the people who have been affected by the conflicts since October 2023	**5,487**	**(5,487)**	**-**
Morocco/Libya relief fund - Providing assistance to the people who were affected by the earthquake and floods in September 2023	**5,131**	**(5,131)**	**-**
Funeral services - Providing complete funeral arrangements to the local community, including burial and associated expenses.	**2,000**	**-**	**2,000**
	12,618	**(10,618)**	**2,000**
TOTAL FUNDS	**1,381,053**	**45,176**	**1,426,229**

continued...

14. 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	**371,938**	**(316,144)**	**55,794**
Restricted funds			
Palestine relief fund - Providing humanitarian relief to the people who have been affected by the conflicts since October 2023	**-**	**(5,487)**	**(5,487)**
Morocco/Libya relief fund - Providing assistance to the people who were affected by the earthquake and floods in September 2023	**-**	**(5,131)**	**(5,131)**
	-	**(10,618)**	**(10,618)**
TOTAL FUNDS	**371,938**	**(326,762)**	**45,176**

Comparatives for movement in funds

	At 1.12.23 £	Net movement in funds £	At 30.11.24 £
Unrestricted fund	1,394,956	(26,521)	1,368,435
Restricted funds			
Palestine relief fund - Providing humanitarian relief to the people who have been affected by the conflicts since October 2023	2,010	3,477	5,487
Morocco/Libya relief fund - Providing assistance to the people who were affected by the earthquake and floods in September 2023	5,131	-	5,131
Funeral services - Providing complete funeral arrangements to the local community, including burial and associated expenses.	-	2,000	2,000
	7,141	5,477	12,618
TOTAL FUNDS	1,402,097	(21,044)	1,381,053

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	225,077	(251,598)	(26,521)
Restricted funds			
Palestine relief fund - Providing humanitarian relief to the people who have been affected by the conflicts since October 2023	17,654	(14,177)	3,477
Funeral services - Providing complete funeral arrangements to the local community, including burial and associated expenses.	50,379	(48,379)	2,000
	68,033	(62,556)	5,477
TOTAL FUNDS	293,110	(314,154)	(21,044)

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

	At 1.12.23	Net movement in funds	At 30.11.25
	£	£	£
Unrestricted fund	1,394,956	29,273	1,424,229
Restricted funds			
Palestine relief fund - Providing humanitarian relief to the people who have been affected by the conflicts since October 2023	2,010	(2,010)	-
Morocco/Libya relief fund - Providing assistance to the people who were affected by the earthquake and floods in September 2023	5,131	(5,131)	-
Funeral services - Providing complete funeral arrangements to the local community, including burial and associated expenses.	-	2,000	2,000
	7,141	(5,141)	2,000
TOTAL FUNDS	1,402,097	24,132	1,426,229

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	597,015	(567,742)	29,273
Restricted funds			
Palestine relief fund - Providing humanitarian relief to the people who have been affected by the conflicts since October 2023	17,654	(19,664)	(2,010)
Morocco/Libya relief fund - Providing assistance to the people who were affected by the earthquake and floods in September 2023	-	(5,131)	(5,131)
Funeral services - Providing complete funeral arrangements to the local community, including burial and associated expenses.	50,379	(48,379)	2,000
	68,033	(73,174)	(5,141)
TOTAL FUNDS	665,048	(640,916)	24,132

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2025.