

FOUNDATIONS FOR PEOPLE

England & Wales · Charity number 1140216

Details

Status Registered

Legal form Charitable company

Company number [07376162](#)

Registered 2011-02-04

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

Contact

Address 3 Paternoster Lane
Bradford
BD7 3DS

Phone 01274501736

Email info@foundationsforpeople.org

Website www.foundationsforpeople.org

Activities

Objects: TO ADVANCE THE RELIGION OF ISLAM IN BRADFORD FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, CONFERENCES, AND THE PRODUCTION AND DISTRIBUTION OF LITERATURE TO BOTH MUSLIMS AND NON-MUSLIMS. TO ADVANCE THE EDUCATION OF THE PUBLIC BY PROVIDING TEACHING AND TUTORING.

Activities: The main aims of the charity are to advance the religion of Islaam in Bradford for the benefit of the public through the establishment of the daily prayers, weekly lectures, conferences and the production and distribution of literature to both Muslims and Non-Muslims and to advance the education of the Public by providing quality teaching and tutoring.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BRADFORD
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£279,974	£258,774	-	-
2024-03-31	£247,226	£225,896	-	-
2023-03-31	£317,806	£271,133	-	-
2022-03-31	£210,144	£215,454	-	-
2021-03-31	£203,115	£175,383	-	-

Trustees

Name	Role	Appointed
MR B M BOSTAN		
MR M MOHAMMED		
MR R ALI		

FOUNDATIONS FOR PEOPLE

England & Wales - Charity number 1140216

Accounts

Registered number
07376162

Charity number
1140216

FOUNDATIONS FOR PEOPLE
(Company limited by guarantee)

Report and Accounts

31 March 2025

FOUNDATIONS FOR PEOPLE
Report and accounts
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FOUNDATIONS FOR PEOPLE
Company Information

Directors

Mr B M Bostan (Trustee)

Mr R Ali (Trustee)

Mr M Mohammed (Trustee)

Accountants

Munir Chaudry Associates

Chartered Certified Accountants

1 Edmund Street

Bradford

West Yorkshire

BD5 0BH

Registered office

3 Paternoster Lane, Bradford, West Yorkshire BD7 3DS

Companies House number

07376162

Charity number

1140216

FOUNDATIONS FOR PEOPLE

Registered number: 07376162

Directors' Report

The directors present their report and accounts for the year ended 31 March 2025.

Principal activities

The company's principal activity during the year continued to be an Islamic Education Charity and a place of Worship for the local community.

The company was able to provide charitable and religious services to the local community. It continues to use any funds raised to promote education, sell books and islamic products, health awareness and offer a place of worship to the local community.

Directors/ Trustees

The following persons served as directors during the year:

Mr B M Bostan (Trustee)
Mr R Ali (Trustee)
Mr M Mohammed (Trustee)

The organisational structure and how decisions are made:

The organisation is run by an elected board of Directors/ Trustees, who are elected from the membership of the organisation. The board members meet on a regular basis to discuss the affairs of the organisation and make the decisions from the board room
The board of directors/trustees position is permanent until they resign.

Risk Management

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

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 28 November 2025 and signed on its behalf.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Directors/ trustees

FOUNDATIONS FOR PEOPLE
Independent Examiners Report

Accountants' report to the directors of
FOUNDATIONS FOR PEOPLE
for the year ended 31 March 2025

The trustees (who are also the administrators of the charity for the purposes of charity law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with Charities Act 2011
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements and, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Shahbaz Munir (FCCA)
Munir Chaudry Associates
Chartered Certified Accountants

1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

The report was approved by the Independent
Examiner on:
28 November 2025

FOUNDATIONS FOR PEOPLE
Statement of Financial Activities (Income and expenditure account)
for the year ended 31 March 2025

		Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	Total 2024 £
Income					
Grants & Donations		1,000	278,974	279,974	247,226
Net Incoming Resources available for charitable applications	A	1,000	278,974	279,974	247,226
Resources expended					
Direct charitable expenditure		(1,000)	(116,261)	(117,261)	(130,889)
Management and administration of the charity		-	(141,513)	(141,513)	(95,007)
Total resources expended	B	-	21,200	21,200	21,330
Net Incoming Resources before revaluations and investment asset disposals (A-B = C)	C	-	21,200	21,200	21,330
Adjustment to reserves		-	-	-	-
Net Movement in funds		-	21,200	21,200	21,330
Total funds brought forward		-	662,622	662,622	641,292
Total funds carried forward	See note 8	-	683,822	683,822	662,622

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales and is reconciled to the total funds as shown in the Balance Sheet Notes as required by the said Statement.

All activities derive from continuing operations

The notes and schedule to the Statement of Financial Activities form an integral part of these accounts

FOUNDATIONS FOR PEOPLE**Registered number:** 07376162**Balance Sheet
as at 31 March 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	464,543	464,543
Current assets			
Stocks		36,445	36,445
Cash at bank and in hand		<u>180,794</u>	<u>169,594</u>
		217,239	206,039
Creditors: amounts falling due within one year	6	2,070	(7,930)
Net current assets		<u>219,309</u>	<u>198,109</u>
Net assets		<u>683,852</u>	<u>662,652</u>
Capital and reserves			
Called up share capital (guarantees)		30	30
Reserves accumulated	8	683,822	662,622
Net reserves		<u>683,852</u>	<u>662,652</u>
		-	-

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Director/ Trustee

Approved by the board on 28 November 2025

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover (Income)

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Unrestricted funds

Unrestricted funds are the net incoming resources available for the objects of the charity without specified purposes and are part of the general funds.

Restricted funds

Restricted funds are the net incoming resources available for a particular area or purpose stated by the donor and are allocated appropriately.

Analysis of incoming resources and analysis of management and admin. costs

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following :-

Costs of raising and generating funds

- a. Costs of raising and generating funds
- b. Grants and donations payable in furtherance of the charity's objectives
- c. Activities in furtherance of the charity's objectives
- d. Management and administration of the charity

The details required by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales are shown in the Statement of Financial Activities (income and expenditure account).

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold/ (leasehold) land and buildings	0% straight line because the director's believe that the market value is greater than cost
Fixtures, fittings, tools and equipment	shown as equipment expensed

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2025

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees	2025	2024
	Number	Number
Average number of persons employed by the company	<u>9</u>	<u>6</u>
There were no employees receiving more than £30,000 per annum		

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	464,543	-	-	464,543
At 31 March 2025	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
Depreciation				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2025	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
At 31 March 2024	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>

Land and buildings are not being depreciated because the directors believe market value is greater than the cost.

4 Creditors: amounts falling due within one year	2025	2024
	£	£
Other creditors	<u>(2,070)</u>	<u>7,930</u>

5 Reserves accumulated	Restricted	Unrestricted	2025	2024
	£	£	£	£

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2025

At 1 April 2024	-	662,622	662,622	641,292
Surplus/ (deficit) for the year	-	21,200	21,200	21,330
At 31 March 2025	-	<u>683,822</u>	<u>683,822</u>	<u>662,622</u>

Reconciled to Balance Sheet and Statement of Financial Activities (Income and expenditure account)

6 Controlling party and related parties

The directors/ trustees have control of the company/charity. There were no related parties except that the charity owns 100% of Al Baseerah Travel Limited

7 Other information

FOUNDATIONS FOR PEOPLE is a private company limited by guarantee and incorporated in England. Its registered office is:

3 Paternoster Lane, Bradford, Wes

The company uses the following trading names:

Masjid As-Sunnah
 Albaseerah
 Salafi Bookstore
 Albaseerah Travel
 Down to Earth
 Educating Muslims

11 Going concern

The company has sufficient cash at bank and has raised further funds since the year end, which provide adequate resources to finance committed development programme, along with the day to day operations. The trustees monitor the expenditure level and adjust development expenditure to ensure that expenditure is only incurred when sufficient funds are available to cover payments as they fall due. On this basis, the trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

12 Winding up or dissolution of the company/charity

If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

FOUNDATIONS FOR PEOPLE
Detailed income and expenditure account
for the year ended 31 March 2025

This schedule does not form part of the statutory accounts

	Restricted 2025 £	Unrestricted 2025 £	Total 2025 £	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £
Income						
Al Baseerah Travel (see subsidiary accounts)	-	-	-	-	-	-
Educating Muslims, Fees and Albaseerah Quran Sc	-	50,406	50,406	-	46,902	46,902
Donations and other income such as rent, int, invest	1,000	95,460	96,460	3,115	93,732	96,847
Salafi Book Store and AQS	-	133,108	133,108	-	82,127	82,127
Gift aid and grants	-	-	-	-	21,350	21,350
	1,000	278,974	279,974	3,115	244,111	247,226
Less:						
Direct charitable expenditure						
Purchases (goods, services and books etc)	-	84,281	84,281	241	72,380	72,621
Decrease in stocks	-	-	-	-	15,970	15,970
Donations to other charities	1,000	31,980	32,980	2,056	40,242	42,298
	1,000	116,261	117,261	2,297	128,592	130,889
Less:						
Administrative expenses						
Employee costs:						
Wages and salaries	-	99,296	99,296	-	63,850	63,850
Staff training and welfare	-	3,086	3,086	-	4,026	4,026
Motor expenses	-	36	36	-	455	455
	-	102,418	102,418	-	68,331	68,331
Premises costs:						
Rates and water	-	3,142	3,142	-	2,591	2,591
Light and heat	-	16,717	16,717	-	10,216	10,216
Cleaning and service charges	-	738	738	-	-	-
	-	20,597	20,597	-	12,807	12,807
General administrative expenses:						
Telephone and fax	-	576	576	-	336	336
Stationery, software and printing	-	(54)	(54)	-	1,622	1,622
Bank and card machine charges	-	4,596	4,596	-	1,009	1,009
Insurance	-	2,281	2,281	-	1,290	1,290
Equipment hired and expensed	-	-	-	-	1,290	1,290
Repairs and maintenance	-	6,832	6,832	818	4,785	5,603
	-	14,231	14,231	818	10,332	11,150
Legal and professional costs:						
Accountancy fees	-	1,725	1,725	-	1,350	1,350
Solicitors fees/ other legal	-	352	352	-	1,248	1,248
Advertising and PR	-	2,190	2,190	-	121	121
	-	4,267	4,267	-	2,719	2,719
Total administrative expenses	-	141,513	141,513	818	94,189	95,007
						-
Net movement in funds	-	21,200	21,200	-	21,330	21,330

FOUNDATIONS FOR PEOPLE

England & Wales - Charity number 1140216

Accounts

Registered number
07376162

Charity number
1140216

FOUNDATIONS FOR PEOPLE
(Company limited by guarantee)

Report and Accounts

31 March 2024

FOUNDATIONS FOR PEOPLE
Report and accounts
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FOUNDATIONS FOR PEOPLE

Registered number: 07376162

Directors' Report

The directors present their report and accounts for the year ended 31 March 2024.

Principal activities

The company's principal activity during the year continued to be an Islamic Education Charity and a place of Worship for the local community.

Directors/ Trustees

The following persons served as directors during the year:

Mr B M Bostan (Trustee)
Mr R Ali (Trustee)
Mr M Mohammed (Trustee)

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 19 December 2024 and signed on its behalf.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Directors/ trustees

FOUNDATIONS FOR PEOPLE
Accountants' Report

Accountants' report to the directors of
FOUNDATIONS FOR PEOPLE

You consider that the company is exempt from an audit for the year ended 31 March 2024. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

in accordance with your instructions, we have prepared the accounts which comprise the Income and Expenditure account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Adam & Co Accountancy Ltd
Chartered Certified Accountants

First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

19 December 2024

FOUNDATIONS FOR PEOPLE
Income and expenditure account
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Income	1	247,226	318,053
Cost of generating income		(130,889)	(129,712)
Gross profit		<u>116,337</u>	<u>188,341</u>
Administrative expenses		(95,007)	(140,966)
Operating surplus		<u>21,330</u>	<u>47,375</u>
Surplus/ (deficit) for the financial year		<u>21,330</u>	<u>47,375</u>

FOUNDATIONS FOR PEOPLE**Registered number:** 07376162**Balance Sheet
as at 31 March 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	464,543	464,543
Current assets			
Stocks		36,445	52,415
Cash at bank and in hand		<u>169,594</u>	<u>131,552</u>
		206,039	183,967
Creditors: amounts falling due within one year	6	(7,929)	(4,748)
Net current assets		<u>198,110</u>	<u>179,219</u>
Total assets less current liabilities		<u>662,653</u>	<u>643,762</u>
Creditors: amounts falling due after more than one year	7	-	(3,531)
Net assets		<u>662,653</u>	<u>640,231</u>
Capital and reserves			
Called up share capital (guarantees)		30	30
Reserves accumulated	8	662,623	640,201
Net reserves		<u>662,653</u>	<u>640,231</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Director/ Trustee

Approved by the board on 19 December 2024

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover (Income)

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Unrestricted funds

Unrestricted funds are the net incoming resources available for the objects of the charity without specified purposes and are part of the general funds.

Restricted funds

Restricted funds are the net incoming resources available for a particular area or purpose stated by the donor and are allocated appropriately.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold/ (leasehold) land and buildings	0% straight line because the director's believe that the market value is greater than cost
Fixtures, fittings, tools and equipment	shown as equipment expensed

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2024

2 Employees	2024	2023
	Number	Number
Average number of persons employed by the company	<u>6</u>	<u>8</u>
There were no employees receiving more than £30,000 per annum		

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	464,543	-	-	464,543
At 31 March 2024	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
Depreciation				
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2024	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
At 31 March 2023	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>

Land and buildings are not being depreciated because the directors believe market value is greater than the cost.

4 Creditors: amounts falling due within one year	2024	2023
	£	£
Other creditors	<u>7,929</u>	<u>4,748</u>

5 Creditors: amounts falling due after one year	2024	2023
	£	£
Loans	<u>-</u>	<u>3,531</u>

6 Reserves accumulated	Restricted	Unrestricted	2024	2023
	£	£	£	£
At 1 April 2023	-	640,201	640,201	592,826
Surplus/ (deficit) for the financial ye	-	21,330	21,330	47,375
At 31 March 2024	<u>-</u>	<u>661,531</u>	<u>661,531</u>	<u>640,201</u>

Please see detailed income and expenditure statement for restricted and unrestricted income and expenditure analysis.

7 Controlling party and related parties

The directors/ trustees have control of the company/charity. There were no related parties except that the charity owns 100% of AI Baseerah Travel Limited

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2024

8 Other information

FOUNDATIONS FOR PEOPLE is a private company limited by guarantee and incorporated in England. Its registered office is:

3 Paternoster Lane, Bradford, Wes

The company uses the following trading names:

Masjid As-Sunnah

Albaseerah

Salafi Bookstore

Albaseerah Travel

Down to Earth

Educating Muslims

11 Going concern

The company has sufficient cash at bank and has raised further funds since the year end, which provide adequate resources to finance committed development programme, along with the day to day operations. The trustees monitor the expenditure level and adjust development expenditure to ensure that expenditure is only incurred when sufficient funds are available to cover payments as they fall due. On this basis, the trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

12 Winding up or dissolution of the company/charity

If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

FOUNDATIONS FOR PEOPLE
Detailed income and expenditure account
for the year ended 31 March 2024

This schedule does not form part of the statutory accounts

	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Income				
Al Baseerah Travel (see subsidiary accounts)	-	-	-	-
Educating Muslims and Albaseerah Quran School	-	46,902	46,902	35,685
Donations and other income	3,115	93,732	96,847	125,198
Salafi Book Store and AQS	-	82,127	82,127	157,170
Gift aid and grants	-	21,350	21,350	-
	<u>3,115</u>	<u>244,111</u>	<u>247,226</u>	<u>318,053</u>
Less:				
Cost of generating income				
Purchases (goods, services and books etc)	241	72,380	72,621	87,258
Decrease in stocks	-	15,970	15,970	-
Donations to other charities	2,056	40,242	42,298	42,454
	<u>2,297</u>	<u>128,592</u>	<u>130,889</u>	<u>129,712</u>
Less:				
Administrative expenses				
Employee costs:				
Wages and salaries	-	63,850	63,850	87,853
Staff training and welfare	-	4,026	4,026	2,162
Motor expenses	-	455	455	455
	-	<u>68,331</u>	<u>68,331</u>	<u>90,015</u>
Premises costs:				
Rent	-	-	-	10,005
Rates and water	-	2,591	2,591	2,624
Light and heat	-	10,216	10,216	19,349
	-	<u>12,807</u>	<u>12,807</u>	<u>31,978</u>
General administrative expenses:				
Telephone and fax	-	336	336	920
Stationery, software and printing	-	1,622	1,622	1,629
Bank and card machine charges	-	1,009	1,009	3,031
Insurance	-	1,290	1,290	1,469
Equipment hired and expensed	-	1,290	1,290	-
Repairs and maintenance	818	4,785	5,603	8,686
	<u>818</u>	<u>10,332</u>	<u>11,150</u>	<u>15,735</u>
Legal and professional costs:				
Accountancy fees	-	1,350	1,350	1,350
Solicitors fees/ other legal	-	1,248	1,248	226
Consultancy fees	-	-	-	675
Advertising and PR	-	121	121	987
	-	<u>2,719</u>	<u>2,719</u>	<u>3,238</u>
Total administrative expenses	<u>818</u>	<u>94,189</u>	<u>95,007</u>	<u>140,966</u>
Surplus/ (deficit) for the financial year	<u>-</u>	<u>21,330</u>	<u>21,330</u>	<u>47,375</u>

FOUNDATIONS FOR PEOPLE

England & Wales - Charity number 1140216

Accounts

Registered number
07376162

Charity number
1140216

FOUNDATIONS FOR PEOPLE
(Company limited by guarantee)

Report and Accounts

31 March 2023

FOUNDATIONS FOR PEOPLE
Report and accounts
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FOUNDATIONS FOR PEOPLE

Registered number: 07376162

Directors' Report

The directors present their report and accounts for the year ended 31 March 2023.

Principal activities

The company's principal activity during the year continued to be an Islamic Education Charity and a place of Worship for the local community.

Directors/ Trustees

The following persons served as directors during the year:

Mr B M Bostan (Trustee)
Mr R Ali (Trustee)
Mr M Mohammed (Trustee)

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 22 December 2023 and signed on its behalf.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Directors/ trustees

FOUNDATIONS FOR PEOPLE
Accountants' Report

Accountants' report to the directors of
FOUNDATIONS FOR PEOPLE

You consider that the company is exempt from an audit for the year ended 31 March 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

in accordance with your instructions, we have prepared the accounts which comprise the Income and Expenditure account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Adam & Co Accountancy Ltd
Chartered Certified Accountants

First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

22 December 2023

FOUNDATIONS FOR PEOPLE
Income and expenditure account
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Income	1	317,806	210,144
Cost of generating income		(129,712)	(122,615)
Gross profit		<u>188,094</u>	<u>87,529</u>
Administrative expenses		(141,421)	(92,839)
Operating surplus		<u>46,673</u>	<u>(5,310)</u>
Surplus/ (deficit) for the financial year		<u>46,673</u>	<u>(5,310)</u>

FOUNDATIONS FOR PEOPLE

Registered number: 07376162

Balance Sheet

as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	464,543	464,543
Current assets			
Stocks		52,415	52,415
Cash at bank and in hand		<u>131,552</u>	<u>107,599</u>
		183,967	160,014
Creditors: amounts falling due within one year	6	(4,748)	(4,749)
Net current assets		<u>179,219</u>	<u>155,265</u>
Total assets less current liabilities		<u>643,762</u>	<u>619,808</u>
Creditors: amounts falling due after more than one year	7	(3,531)	(26,250)
Net assets		<u>640,231</u>	<u>593,558</u>
Capital and reserves			
Called up share capital (guarantees)		30	30
Reserves accumulated	8	640,201	593,528
Net reserves		<u>640,231</u>	<u>593,558</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Director/ Trustee

Approved by the board on 22 December 2023

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover (Income)

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Unrestricted funds

Unrestricted funds are the net incoming resources available for the objects of the charity without specified purposes and are part of the general funds.

Restricted funds

Restricted funds are the net incoming resources available for a particular area or purpose stated by the donor and are allocated appropriately.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold/ (leasehold) land and buildings	0% straight line because the director's believe that the market value is greater than cost
Fixtures, fittings, tools and equipment	shown as equipment expensed

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2023

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	<u>8</u>	<u>6</u>
There were no employees receiving more than £30,000 per annum		

3 Tangible fixed assets				
	Land and buildings	Plant and machinery etc	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	464,543	-	-	464,543
At 31 March 2023	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
Depreciation				
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2023	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
At 31 March 2022	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>

Land and buildings are not being depreciated because the directors believe market value is greater than the cost.

4 Creditors: amounts falling due within one year	2023	2022
	£	£
Other creditors	<u>4,748</u>	<u>4,749</u>

5 Creditors: amounts falling due after one year	2023	2022
	£	£
Loans	<u>3,531</u>	<u>26,250</u>

6 Reserves accumulated	Restricted	Unrestricted	2023	2022
	£	£	£	£
At 1 April 2022	-	593,528	593,528	598,838
Surplus/ (deficit) for the financial ye	-	46,673	46,673	(5,310)
At 31 March 2023	<u>-</u>	<u>640,201</u>	<u>640,201</u>	<u>593,528</u>

Please see detailed income and expenditure statement for restricted and unrestricted income and expenditure analysis.

7 Controlling party and related parties

The directors/ trustees have control of the company/charity. There were no related parties except that the charity owns 100% of AI Baseerah Travel Limited

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2023

8 Other information

FOUNDATIONS FOR PEOPLE is a private company limited by guarantee and incorporated in England. Its registered office is:

3 Paternoster Lane, Bradford, West

The company uses the following trading names:

Masjid As-Sunnah

Albaseerah

Salafi Bookstore

Albaseerah Travel

Down to Earth

Educating Muslims

11 Going concern

The company has sufficient cash at bank and has raised further funds since the year end, which provide adequate resources to finance committed development programme, along with the day to day operations. The trustees monitor the expenditure level and adjust development expenditure to ensure that expenditure is only incurred when sufficient funds are available to cover payments as they fall due. On this basis, the trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

12 Winding up or dissolution of the company/charity

If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

FOUNDATIONS FOR PEOPLE
Detailed income and expenditure account
for the year ended 31 March 2023

This schedule does not form part of the statutory accounts

	Restricted 2023 £	Unrestricted 2023 £	Total 2023 £	Total 2022 £
Income				
Al Baseerah Travel (subsidiary)	-	-	-	-
Educating Muslims and Albaseerah Quran School	-	35,438	35,438	35,685
M A Sunnah -Donations and other income	12,916	112,282	125,198	74,684
Salafi Book Store and AQS	-	157,170	157,170	97,108
Government Grants	-	-	-	2,667
	<u>12,916</u>	<u>304,890</u>	<u>317,806</u>	<u>210,144</u>
Less:				
Cost of generating income				
Purchases (goods, services and books etc)	441	86,817	87,258	75,511
Donations to other charities	12,475	29,979	42,454	47,104
	<u>12,916</u>	<u>116,796</u>	<u>129,712</u>	<u>122,615</u>
Less:				
Administrative expenses				
Employee costs:				
Wages and salaries	-	87,853	87,853	71,100
Staff training and welfare	-	2,162	2,162	131
Motor expenses	-	455	455	-
	-	<u>90,470</u>	<u>90,470</u>	<u>71,231</u>
Premises costs:				
Rent	-	10,005	10,005	-
Rates and water	-	2,624	2,624	1,593
Light and heat	-	19,349	19,349	10,156
	-	<u>31,978</u>	<u>31,978</u>	<u>11,749</u>
General administrative expenses:				
Telephone and fax	-	920	920	794
Stationery, software and printing	-	1,629	1,629	1,748
Bank and card machine charges	-	3,031	3,031	2,807
Insurance	-	1,469	1,469	1,040
Repairs and maintenance	-	8,686	8,686	2,097
	-	<u>15,735</u>	<u>15,735</u>	<u>8,486</u>
Legal and professional costs:				
Accountancy fees	-	1,350	1,350	1,345
Solicitors fees/ other legal	-	226	226	13
Consultancy fees	-	675	675	-
Advertising and PR	-	987	987	15
	-	<u>3,238</u>	<u>3,238</u>	<u>1,373</u>
Total administrative expenses	-	<u>141,421</u>	<u>141,421</u>	<u>92,839</u>
Surplus/ (deficit) for the financial year	-	<u>46,673</u>	<u>46,673</u>	<u>(5,310)</u>

FOUNDATIONS FOR PEOPLE

England & Wales - Charity number 1140216

Accounts

Registered number
07376162

Charity number
1140216

FOUNDATIONS FOR PEOPLE
(Company limited by guarantee)

Report and Accounts

31 March 2022

FOUNDATIONS FOR PEOPLE
Report and accounts
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FOUNDATIONS FOR PEOPLE

Registered number: 07376162

Directors' Report

The directors present their report and accounts for the year ended 31 March 2022.

Principal activities

The company's principal activity during the year continued to be an Islamic Education Charity and a place of Worship for the local community.

Directors

The following persons served as directors during the year:

Mr B M Bostan (Trustee)
Mr R Ali (Trustee)
Mr M Mohammed (Trustee)

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 30 December 2022 and signed on its behalf.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Directors/ trustees

FOUNDATIONS FOR PEOPLE
Accountants' Report

Accountants' report to the directors of
FOUNDATIONS FOR PEOPLE

You consider that the company is exempt from an audit for the year ended 31 March 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Adam & Co Accountancy Ltd
Chartered Certified Accountants

First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

30 December 2022

FOUNDATIONS FOR PEOPLE
Income and expenditure account
for the year ended 31 March 2022

	Notes	2022 £	2021 £
Income	1	210,144	203,115
Cost of generating income		(122,615)	(95,665)
Gross profit		<u>87,529</u>	<u>107,450</u>
Administrative expenses		(92,839)	(79,718)
Operating surplus		<u>(5,310)</u>	<u>27,732</u>
Surplus for the financial year		<u>(5,310)</u>	<u>27,732</u>

FOUNDATIONS FOR PEOPLE**Registered number:** 07376162**Balance Sheet****as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	464,543	464,543
Current assets			
Stocks		52,415	52,415
Cash at bank and in hand		<u>107,599</u>	<u>113,704</u>
		160,014	166,119
Creditors: amounts falling due within one year	6	(4,749)	(5,420)
Net current assets		<u>155,265</u>	<u>160,699</u>
Total assets less current liabilities		<u>619,808</u>	<u>625,242</u>
Creditors: amounts falling due after more than one year	7	(26,250)	(26,374)
Net assets		<u>593,558</u>	<u>598,868</u>
Capital and reserves			
Called up share capital (guarantees)		30	30
Reserves accumulated	8	593,528	598,838
Net reserves		<u>593,558</u>	<u>598,868</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Director/ Trustee

Approved by the board on 30 December 2022

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover (Income)

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Unrestricted funds

Unrestricted funds are the net incoming resources available for the objects of the charity without specified purposes and are part of the general funds.

Restricted funds

Restricted funds are the net incoming resources available for a particular area or purpose stated by the donor and are allocated appropriately.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold/ (leasehold) land and buildings	0% straight line because the director's believe that the market value is greater than cost
Fixtures, fittings, tools and equipment	shown as equipment expensed

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2022

2 Employees	2022	2021
	Number	Number
Average number of persons employed by the company	<u>6</u>	<u>8</u>
There were no employees receiving more than £30,000 per annum		

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 April 2021	464,543	-	-	464,543
At 31 March 2022	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
Depreciation				
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2022	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
At 31 March 2021	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>

Land and buildings are not being depreciated because the directors believe market value is greater than the cost.

4 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	<u>4,749</u>	<u>5,420</u>

5 Creditors: amounts falling due after one year	2022	2021
	£	£
Loans	<u>26,250</u>	<u>26,374</u>

6 Reserves	Restricted £	Unrestricted £	2022 £	2021 £
At 1 April 2021	-	598,838	598,838	571,106
Surplus for the financial year	-	(5,310)	(5,310)	27,732
At 31 March 2022	<u>-</u>	<u>593,528</u>	<u>593,528</u>	<u>598,838</u>

Please see detailed income and expenditure statement for restricted and unrestricted income and expenditure analysis.

7 Controlling party and related parties

The directors/ trustees have control of the company/charity. There were no related parties except that the charity owns 100% of Al Baseerah Travel Limited

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2022

8 Other information

FOUNDATIONS FOR PEOPLE is a private company limited by guarantee and incorporated in England. Its registered office is:

3 Paternoster Lane, Bradford, Wes

The company uses the following trading names:

Masjid As-Sunnah

Albaseerah

Salafi Bookstore

Albaseerah Travel

Down to Earth

Educating Muslims

11 Going concern

The company has sufficient cash at bank and has raised further funds since the year end, which provide adequate resources to finance committed development programme, along with the day to day operations. The trustees monitor the expenditure level and adjust development expenditure to ensure that expenditure is only incurred when sufficient funds are available to cover payments as they fall due. On this basis, the trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

12 Winding up or dissolution of the company/charity

If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

FOUNDATIONS FOR PEOPLE
Detailed income and expenditure account
for the year ended 31 March 2022

This schedule does not form part of the statutory accounts

	Restricted 2022 £	Unrestricted 2022 £	Total 2022 £	Total 2021 £
Income				
Al Baseerah Travel (subsidiary)	-	-	-	3,400
Educating Muslims and Albaseerah Quran School	-	35,685	35,685	29,208
M A Sunnah -Donations and other income	17,430	57,254	74,684	46,590
Salafi Book Store and AQS	-	97,108	97,108	73,688
Government Grants	2,667	-	2,667	50,229
	<u>20,097</u>	<u>190,047</u>	<u>210,144</u>	<u>203,115</u>
Less:				
Cost of generating income				
Purchases (goods, tickets and books etc)	-	75,511	75,511	57,222
Donations to other charities	23,942	21,968	47,104	38,443
	<u>23,942</u>	<u>97,479</u>	<u>122,615</u>	<u>95,665</u>
Less:				
Administrative expenses				
Employee costs:				
Wages and salaries	-	71,100	71,100	62,538
Staff training and welfare	-	131	131	-
	<u>-</u>	<u>71,231</u>	<u>71,231</u>	<u>62,538</u>
Premises costs:				
Rates and water	-	1,593	1,593	92
Light and heat	-	10,156	10,156	8,195
Cleaning and service charges	-	-	-	377
	<u>-</u>	<u>11,749</u>	<u>11,749</u>	<u>8,664</u>
General administrative expenses:				
Telephone and fax	-	794	794	895
Stationery and printing	-	1,748	1,748	1,908
Bank and card machine charges	-	2,807	2,807	1,456
Insurance	-	1,040	1,040	1,005
Equipment hired and expensed	-	-	-	236
Repairs and maintenance	-	2,097	2,097	911
	<u>-</u>	<u>8,486</u>	<u>8,486</u>	<u>6,411</u>
Legal and professional costs:				
Accountancy fees	-	1,345	1,345	2,105
Solicitors fees/ other legal	-	13	13	-
Advertising and PR	-	15	15	-
	<u>-</u>	<u>1,373</u>	<u>1,373</u>	<u>2,105</u>
Total administrative expenses	<u>-</u>	<u>92,839</u>	<u>92,839</u>	<u>79,718</u>
Surplus for the financial year	<u>(3,845)</u>	<u>(271)</u>	<u>(5,310)</u>	<u>27,732</u>

FOUNDATIONS FOR PEOPLE

England & Wales - Charity number 1140216

Accounts

Registered number
07376162

Charity number
1140216

FOUNDATIONS FOR PEOPLE
(Company limited by guarantee)

Report and Accounts

31 March 2021

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Report and accounts
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FOUNDATIONS FOR PEOPLE

Registered number: 07376162

Directors' Report

The directors present their report and accounts for the year ended 31 March 2021.

Principal activities

The company's principal activity during the year continued to be an Islamic Education Charity and a place of Worship for the local community.

Directors

The following persons served as directors during the year:

Mr B M Bostan (Trustee)
Mr R Ali (Trustee)
Mr M Mohammed (Trustee)

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 30 December 2021 and signed on its behalf.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Directors/ trustees

FOUNDATIONS FOR PEOPLE

Report to the directors on the preparation of the unaudited statutory accounts of FOUNDATIONS FOR PEOPLE for the year ended 31 March 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of FOUNDATIONS FOR PEOPLE for the year ended 31 March 2021 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

This report is made solely to the Board of Directors of FOUNDATIONS FOR PEOPLE, as a body, in accordance with the terms of our engagement letter dated 14 April 2018. Our work has been undertaken solely to prepare for your approval the accounts of FOUNDATIONS FOR PEOPLE and state those matters that we have agreed to state to the Board of Directors of FOUNDATIONS FOR PEOPLE, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than FOUNDATIONS FOR PEOPLE and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that FOUNDATIONS FOR PEOPLE has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of FOUNDATIONS FOR PEOPLE. You consider that FOUNDATIONS FOR PEOPLE is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of FOUNDATIONS FOR PEOPLE. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Adam & Co Accountancy Ltd
Chartered Certified Accountants
First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

30 December 2021

FOUNDATIONS FOR PEOPLE
Income and expenditure account
for the year ended 31 March 2021

	Notes	2021 £	2020 £
Income	1	203,115	482,991
Cost of generating income		(95,665)	(372,210)
Gross profit		<hr/> 107,450	<hr/> 110,781
Administrative expenses		(79,718)	(102,882)
Operating surplus		<hr/> 27,732	<hr/> 7,899
 Surplus for the financial year		<hr/> <hr/> 27,732	<hr/> <hr/> 7,899

FOUNDATIONS FOR PEOPLE

Registered number: 07376162

**Balance Sheet
as at 31 March 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	464,543	464,543
Current assets			
Stocks		52,415	52,415
Cash at bank and in hand		<u>113,703</u>	<u>95,972</u>
		166,118	148,387
Creditors: amounts falling due within one year	6	(5,420)	(5,420)
Net current assets		<u>160,698</u>	<u>142,967</u>
Total assets less current liabilities		<u>625,241</u>	<u>607,510</u>
Creditors: amounts falling due after more than one year	7	(26,374)	(36,374)
Net assets		<u>598,867</u>	<u>571,136</u>
Capital and reserves			
Called up share capital (guarantees)		30	30
Reserves accumulated	8	598,837	571,106
Net reserves		<u>598,867</u>	<u>571,136</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Bashart M Bostan, Mr Rehan Ali and Mr Mahroof Mohammed
Director/ Trustee

Approved by the board on 30 December 2021

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover (Income)

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Unrestricted funds

Unrestricted funds are the net incoming resources available for the objects of the charity without specified purposes and are part of the general funds.

Restricted funds

Restricted funds are the net incoming resources available for a particular area or purpose stated by the donor and are allocated appropriately.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold/ (leasehold) land and buildings	0% straight line because the director's believe that the market value is greater than cost
Fixtures, fittings, tools and equipment	shown as equipment expensed

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees

2021

2020

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2021

	Number	Number
Average number of persons employed by the company	<u>8</u>	<u>8</u>
There were no employees receiving more than £30,000 per annum		

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Motor vehicles £	Total £
Cost				
At 1 April 2020	464,543	-	-	464,543
At 31 March 2021	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
Depreciation				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value				
At 31 March 2021	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>
At 31 March 2020	<u>464,543</u>	<u>-</u>	<u>-</u>	<u>464,543</u>

Land and buildings are not being depreciated because the directors believe market value is greater than the cost.

4 Creditors: amounts falling due within one year	2021	2020
	£	£
Other creditors	<u>5,420</u>	<u>5,420</u>

5 Creditors: amounts falling due after one year	2021	2020
	£	£
Loans	<u>26,374</u>	<u>36,374</u>

	Restricted £	Unrestricted £	2021 £	2020 £
6 Reserves				
At 1 April 2020	-	571,106	571,106	563,207
Surplus for the financial year	-	27,732	27,732	7,899
At 31 March 2021	<u>-</u>	<u>598,838</u>	<u>598,838</u>	<u>571,106</u>

Please see detailed income and expenditure statement for restricted and unrestricted income and expenditure analysis.

7 Controlling party and related parties

The directors/ trustees have control of the company/charity. There were no related parties except that the charity owns 100% of Al Baseerah Travel Limited

FOUNDATIONS FOR PEOPLE
Notes to the Accounts
for the year ended 31 March 2021

8 Other information

FOUNDATIONS FOR PEOPLE is a private company limited by guarantee and incorporated in England. Its registered office is:

3 Paternoster Lane, Bradford, West

The company uses the following trading names:

Masjid As-Sunnah

Albaseerah

Salafi Bookstore

Albaseerah Travel

Down to Earth

Educating Muslims

11 Going concern

The company has sufficient cash at bank and has raised further funds since the year end, which provide adequate resources to finance committed development programme, along with the day to day operations. The trustees monitor the expenditure level and adjust development expenditure to ensure that expenditure is only incurred when sufficient funds are available to cover payments as they fall due. On this basis, the trustees have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

12 Winding up or dissolution of the company/charity

If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

FOUNDATIONS FOR PEOPLE
Detailed income and expenditure account
for the year ended 31 March 2021

This schedule does not form part of the statutory accounts

	Restricted 2021 £	Unrestricted 2021 £	Total 2021 £	Total 2020 £
Income				
Al Baseerah Travel (subsidiary)	-	3,400	3,400	267,930
Educating Muslims and Albaseerah Quran School	-	29,208	29,208	22,743
M A Sunnah -Donations and other income	11,498	35,092	46,590	54,811
Salafi Book Store and AQS	-	73,688	73,688	137,508
Government Grants	-	50,229	50,229	-
	<u>11,498</u>	<u>191,617</u>	<u>203,115</u>	<u>482,991</u>
Less:				
Cost of generating income				
Purchases (goods, tickets and books etc)	-	57,222	57,222	361,652
Increase in stocks	-	-	-	(15,865)
Donations to other charities	16,994	21,449	38,443	26,423
	<u>16,994</u>	<u>78,671</u>	<u>95,665</u>	<u>372,210</u>
Less:				
Administrative expenses				
Employee costs:				
Wages and salaries	-	62,538	62,538	67,514
Staff training and welfare	-	-	-	60
	-	<u>62,538</u>	<u>62,538</u>	<u>67,574</u>
Premises costs:				
Rent	-	-	-	10,590
Rates and water	-	92	92	3,311
Light and heat	-	8,195	8,195	9,623
Cleaning and service charges	-	377	377	652
	-	<u>8,664</u>	<u>8,664</u>	<u>24,176</u>
General administrative expenses:				
Telephone and fax	-	895	895	717
Stationery and printing	-	1,908	1,908	2,110
Bank charges	-	1,456	1,456	2,481
Insurance	-	1,005	1,005	1,005
Equipment hired and expensed	-	236	236	52
Repairs and maintenance	-	911	911	2,346
Sundry expenses	-	-	-	233
	-	<u>6,411</u>	<u>6,411</u>	<u>8,944</u>
Legal and professional costs:				
Accountancy fees	-	2,105	2,105	1,931
Advertising and PR	-	-	-	257
	-	<u>2,105</u>	<u>2,105</u>	<u>2,188</u>
Total administrative expenses	-	<u>79,718</u>	<u>79,718</u>	<u>102,882</u>
Surplus for the financial year	<u>(5,496)</u>	<u>33,228</u>	<u>27,732</u>	<u>7,899</u>