

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
Contents

	Page
Company information	1
Director/ Trustees' report	2
Independent Examiners Report	3
Statement of Financial Activities (Income and expenditure accou	4
Balance sheet	5
Notes to the accounts	6

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		180,794	169,594
		217,239	206,039
Creditors: amounts falling due within one year	6	2,070	(7,930)
Net current assets		219,309	198,109
Net assets		683,852	662,652
Capital and reserves			
Called up share capital (guarantees)		30	30
Reserves accumulated	8	683,822	662,622
Net reserves		683,852	662,652
		-	-

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 Number	2024 Number
Average number of persons employed by the company	9	6
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	464,543	-	-	464,543
Depreciation				
At 31 March 2025	-	-	-	-
Net book value				
At 31 March 2025	464,543	-	-	464,543
At 31 March 2024	464,543	-	-	464,543

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	(2,070)	7,930

5 Reserves accumulated	Restricted £	Unrestricted £	2025 £	2024 £
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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	-	683,822	683,822	662,622

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 School	-	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