

REGISTERED COMPANY NUMBER: 08922089 (England and Wales)
REGISTERED CHARITY NUMBER: 1158578

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
ALAMIYAH EDUCATIONAL FOUNDATION**

Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

ALAMIYAH EDUCATIONAL FOUNDATION

Contents of the Financial Statements for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

ALAMIYAH EDUCATIONAL FOUNDATION

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective for the financial year 2024-25 remained the operation of an Independent Islamic Faith based Montessori School for pupils aged 3-11. The Alamiyah Educational Foundation (AEF) aims to provide a holistic Islamic education and parenting approach using the Montessori method. We deliver this through our school and through workshops and courses for parents and educators.

Ensuring our work delivers our aims

The Trustees review our aims, objectives, and activities annually. This review scrutinises whether our work has remained focused on our charitable objects. The Trustees have had due regard to the Charity Commission's guidance on public benefit, particularly in ensuring the provision of high-quality education and supporting families from diverse backgrounds.

Significant activities

The 2024-25 year was a period of consolidation and refinement. Key activities included:

- Curriculum Development: A specific focus on the elementary - upper school, enhancing outcomes in mental arithmetic, spelling, reading, research, project work and writing for purpose.
- Communications and Marketing: focus on building presence on social media platforms, generating regular newsletters and content.
- Data Management: To establish consistent data management systems across the organization
- Management Support: Building an autonomous administrative department to ensure robust school business management.

Public benefit

Sectors of the Community Served

In 2023-24, the AEF served pupils and families from a full range of ethnic backgrounds and nationalities including, White - French, English; Asian and Middle-Eastern - Turkish, Afghan, Libyan, Lebanese, Egyptian, Moroccan, Indian, Pakistani, and Bangladeshi; Black - African, Ugandan, Rwandan and Jamaican, including pupils from mixed ethnicities. In 2023-24, all pupils who attended were from a Muslim faith background. Pupils attended from a very wide range of areas including, the boroughs of Barking and Dagenham, Redbridge, Havering, Waltham Forest and Newham. The school also served a range of pupils who came from disadvantaged backgrounds and pupils with additional or special educational needs by providing them and their families with support, advice, and professional help where appropriate.

ACHIEVEMENTS AND PERFORMANCE

Impact of the School

During 2024-25, the AEF successfully provided primary and nursery education to pupils aged 3-11. Significant progress was made in "Quality of Teaching and Learning" and teacher training, specifically regarding classroom and behavior management.

Volunteers

Parent volunteers continued to play a vital role. Their contributions in administrative support, resource preparation, and fundraising through the PTA were essential to maintaining the school's vibrant environment.

FINANCIAL REVIEW

Financial position

The AEF generated a total income of £303,513 for the year ended 31 March 2025 (up from £288,783 in the previous year). This income comprised:

- Educational Provision (Fees): £214,899
- Donations and Legacies: £54,591
- Local Authority Funding: £34,023

Total expenditure for the year was £283,531. Despite rising costs in utilities and staffing (which increased to an average of 17 employees), the charity achieved a net surplus of £19,982.

ALAMIYAH EDUCATIONAL FOUNDATION

Report of the Trustees for the Year Ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

The Trustees maintain a policy of holding at least three months of operational costs (approx. £70,000) for stability. As of 31 March 2025, the charity held six months worth of reserves. This robust reserve level was intentionally maintained to provide the necessary capital for the strategic restructuring planned for the following year. The organisation follows financial procedures in accordance with financial regulations approved by the Board of Trustees and in line with the Charity Commission, Companies House and HMRC.

Going concern

The charity is a going concern. However, throughout the year, the Trustees closely monitored the changing political and economic landscape, specifically the introduction of VAT on independent school fees.

Following detailed financial modeling and board deliberations, the Trustees determined that the current 3-11 school model would face unsustainable financial pressure under the new tax regime. Consequently, the board made the strategic decision to close the current school provision in July 2025. The charity remains financially strong and will utilize its reserves to manage an orderly closure and fund the transition to a new educational provision that continues to meet its charitable objects in a more sustainable format.

FUTURE PLANS

The 2025-26 period will be a transformative year for the AEF:

- Transition Management: Ensuring a responsible and supportive closure of the 3-11 school in July 2025, including support for staff and families.
- Organizational Restructuring: Redesigning the charity's operational model to remain resilient against the new VAT regulations.
- New Provision Launch: Developing a new educational offering that leverages the Foundation's Montessori and Islamic expertise while ensuring long-term financial viability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the board of trustees is governed by the memorandum and articles of association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08922089 (England and Wales)

Registered Charity number

1158578

Registered office

115 Marlborough Road
Essex
RM8 2ES


Trustees

Dr U Ayub (Chair person)
N J Hayton
Dr A Misra
Ms S Motara (Principal)

Independent Examiner

Haroon Rashid
Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

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


.....
Dr U Ayub - Trustee

**Independent Examiner's Report to the Trustees of
ALAMIYAH EDUCATIONAL FOUNDATION**

Independent examiner's report to the trustees of ALAMIYAH EDUCATIONAL FOUNDATION ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Haroon Rashid

Alphanumeric Accountants Limited
LABS ATRIUM
Chalk Farm Road
London
NW1 8AH

Date: 29.01.26

ALAMIYAH EDUCATIONAL FOUNDATION

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		54,591	47,350
Charitable activities			
Provision of education facilities		248,922	241,433
Total		<u>303,513</u>	<u>288,783</u>
EXPENDITURE ON			
Charitable activities			
Provision of education facilities		283,531	259,950
NET INCOME		19,982	28,833
RECONCILIATION OF FUNDS			
Total funds brought forward		131,020	102,187
TOTAL FUNDS CARRIED FORWARD		<u><u>151,002</u></u>	<u><u>131,020</u></u>

ALAMIYAH EDUCATIONAL FOUNDATION

Balance Sheet 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	5	5,267	4,293
CURRENT ASSETS			
Debtors	6	27,439	30,591
Cash at bank and in hand		147,549	119,514
		<u>174,988</u>	<u>150,105</u>
CREDITORS			
Amounts falling due within one year	7	(29,253)	(23,378)
NET CURRENT ASSETS		<u>145,735</u>	<u>126,727</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		151,002	131,020
NET ASSETS		<u>151,002</u>	<u>131,020</u>
FUNDS	8		
Unrestricted funds		151,002	131,020
TOTAL FUNDS		<u>151,002</u>	<u>131,020</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
U Ayub - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There have been no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

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.

The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

Expenditure include any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

ALAMIYAH EDUCATIONAL FOUNDATION

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Plant and machinery	- 25% on cost
Fixtures and fittings	- 15% on reducing balance

Taxation

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

Limited by guarantee

Alamiyah Educational Foundation is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	929	1,091
Independent examiner's fee	1,680	1,680
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

ALAMIYAH EDUCATIONAL FOUNDATION

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

4. STAFF COSTS

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

	31.3.25	31.3.24
School staff	17	14
	<u> </u>	<u> </u>

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

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	1,019	63,092	64,111
Additions	-	1,903	1,903
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	1,019	64,995	66,014
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 April 2024	1,019	58,799	59,818
Charge for year	-	929	929
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	1,019	59,728	60,747
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2025	-	5,267	5,267
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	-	4,293	4,293
	<u> </u>	<u> </u>	<u> </u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	6,428	12,445
Rent deposit	16,250	16,250
Prepayments and accrued income	4,761	1,896
	<u> </u>	<u> </u>
	27,439	30,591
	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	4,997	4,235
Social security and other taxes	11,204	4,404
Other creditors	9,077	10,777
Pension liability	375	482
Accruals and deferred income	3,600	3,480
	<u> </u>	<u> </u>
	29,253	23,378
	<u> </u>	<u> </u>

ALAMIYAH EDUCATIONAL FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	131,020	19,982	151,002
TOTAL FUNDS	<u>131,020</u>	<u>19,982</u>	<u>151,002</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	303,513	(283,531)	19,982
TOTAL FUNDS	<u>303,513</u>	<u>(283,531)</u>	<u>19,982</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	102,187	28,833	131,020
TOTAL FUNDS	<u>102,187</u>	<u>28,833</u>	<u>131,020</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	288,783	(259,950)	28,833
TOTAL FUNDS	<u>288,783</u>	<u>(259,950)</u>	<u>28,833</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	102,187	48,815	151,002
TOTAL FUNDS	<u>102,187</u>	<u>48,815</u>	<u>151,002</u>

ALAMIYAH EDUCATIONAL FOUNDATION

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	592,296	(543,481)	48,815
TOTAL FUNDS	<u>592,296</u>	<u>(543,481)</u>	<u>48,815</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

ALAMIYAH EDUCATIONAL FOUNDATION**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,591	47,350
Charitable activities		
Funding from London Borough of Barking and Dagenham	34,023	34,486
Provision of education facilities	214,899	206,947
	<u>248,922</u>	<u>241,433</u>
Total incoming resources	303,513	288,783
EXPENDITURE		
Charitable activities		
Wages	166,236	136,530
Social security	8,720	2,487
Pensions	1,869	2,131
Rent and rates	44,368	42,893
Insurance	4,642	4,804
Light and heat	8,521	11,155
Telephone	462	457
Postage and stationery	2,487	1,673
Advertising	762	514
Purchases- school resources	2,384	8,778
Food & Drinks	1,990	1,715
Sub-contractors	7,840	11,960
Cleaning and waste	2,537	4,776
Computer running cost	1,719	3,750
Equipment leasing	2,685	1,536
Recruitment and training	407	286
Repairs and maintenance	2,175	1,717
Subscriptions	2,523	2,512
Educational visits and events	9,838	6,404
Other legal and professional	4,204	5,118
Plant and machinery	-	334
Fixtures and fittings	929	757
	<u>277,298</u>	<u>252,287</u>
Support costs		
Finance		
Bank charges	103	105
Governance costs		
Accountancy and legal fees	6,130	7,558
Total resources expended	283,531	259,950
Net income	19,982	28,833