

The Charity Registration Number is :- 1179101

AZHER IQRA EDUCATIONAL FOUNDATION

Report and Accounts

31 March 2025

AZHER IQRA EDUCATIONAL FOUNDATION

Report and accounts for the year ended 31 March 2025

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AZHER IQRA EDUCATIONAL FOUNDATION

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- AZHER IQRA EDUCATIONAL FOUNDATION.

The charity is also known by its operating name, AZHER IQRA EDUCATIONAL FOUNDATION.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1179101.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 06 July 2018

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

AZHER IQRA EDUCATIONAL FOUNDATION

Trustees' Annual Report for the year ended 31 March 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

26 Fencepiece Road
Barkingside
Ilford
IG6 2JX
Telephone: 07985 212429
Email Address: asherkhan@hotmail.co.uk

The Trustees in office on the date the report was approved were:-

Asher Ahmed Khan
Sylvia April Poulsen
Asiya Khan

The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

| | Appointed on | Deceased on |
|----------------------|---------------------|--------------------|
| Meher Khan | 01/11/2017 | 15/12/2024 |
| Asher Ahmed Khan | 01/11/2017 | |
| Sylvia April Poulsen | 01/11/2017 | |
| Asiya Khan | 30/06/2022 | |

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the cio are:

- (i) the relief of poverty, preservation of health and advancement of education in the uk and any part of the world including, but not exclusively, countries within the indian sub-continent by the provision of funds, items and advice and support as the trustees see fit.
- (ii) such charitable purposes according to the law of england and wales as the trustees from time to time see fit.

The main activities undertaken in relation to those purposes during the year.

Activities include:- Supporting schools and educational establishments such as providing teachers, resources for schools, assisting school buildings maintenance etc. Relief of poverty which might have been brought about by famine or natural disaster e.g. provision of food, clothes, resources and support activities Opportunities for people to volunteer.

AZHER IQRA EDUCATIONAL FOUNDATION

Trustees' Annual Report for the year ended 31 March 2025

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Activities include:- Supporting schools and educational establishments such as providing teachers, resources for schools, assisting school buildings maintenance etc. Relief of poverty which might have been brought about by famine or natural disaster e.g. provision of food, clothes, resources and support activities Opportunities for people to volunteer

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

In the short to medium term all donations are likely to be invested with a view to capital growth. If there is income generated then this will be assessed and if considerable will be donated towards charitable purposes at the discretion of the Trustees.

The charity's strategies for achieving its aims and objectives in the future.

To ensure that the charitable Azher Iqra Educational Foundation has a significant value which will then allow various charitable projects to be undertaken in a sustainable manner.

The contribution of volunteers during the year.

There are currently no volunteers in the charity.

AZHER IQRA EDUCATIONAL FOUNDATION

Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2025 | 2024 |
|--|---------------|--------------|
| | £ | £ |
| Net income | 11,808 | 3,425 |
| | <hr/> | <hr/> |
| Unrestricted Revenue Funds available for the general purposes of the charity | 15,233 | 3,425 |
| | <hr/> | <hr/> |
| Total Funds | 15,233 | 3,425 |

Financial review of the position at the reporting date, 31 March 2025.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

AZHER IQRA EDUCATIONAL FOUNDATION

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 17 November 2025.



MR A A KHAN
Trustee

AZHER IQRA EDUCATIONAL FOUNDATION - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|-------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | | 2025 £ | 2025 £ | 2025 £ | 2024 £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 16,760 | - | 16,760 | 3,725 |
| Total income | A | 16,760 | - | 16,760 | 3,725 |
| Expenditure on: | | | | | |
| Charitable activities | B2 | 4,952 | - | 4,952 | 300 |
| Total expenditure | B | 4,952 | - | 4,952 | 300 |
| Net income for the year | | 11,808 | - | 11,808 | 3,425 |
| Net income after transfers | A-B | 11,808 | - | 11,808 | 3,425 |
| Net movement in funds | | 11,808 | - | 11,808 | 3,425 |
| Reconciliation of funds:- | | | | | |
| | E | | | | |
| Total funds brought forward | | 3,425 | - | 3,425 | - |
| Total funds carried forward | | 15,233 | - | 15,233 | 3,425 |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 11 to 13 form an integral part of these accounts.

AZHER IQRA EDUCATIONAL FOUNDATION - Statement of Financial Activities for the year ended 31 March 2025

AZHER IQRA EDUCATIONAL FOUNDATION - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

| | SORP Ref | Prior Year Unrestricted Funds 2024 £ | Prior Year Restricted Funds 2024 £ | Prior Year Total Funds 2024 £ |
|--------------------------------------|---------------------|---|---|--|
| Income & Endowments from: | | | | |
| Donations & Legacies | A1 | 3,725 | - | 3,725 |
| Total income | A | <u>3,725</u> | <u>-</u> | <u>3,725</u> |
| Expenditure on: | | | | |
| Charitable activities | B2 | 300 | - | 300 |
| Total expenditure | B | <u>300</u> | <u>-</u> | <u>300</u> |
| Net income for the year | | 3,425 | - | 3,425 |
| Net income after transfers | A-B | <u>3,425</u> | <u>-</u> | <u>3,425</u> |
| Net movement in funds | | <u>3,425</u> | <u>-</u> | <u>3,425</u> |
| Reconciliation of funds:- | E | | | |
| Total funds brought forward | | - | - | - |
| Total funds carried forward | | <u>3,425</u> | <u>-</u> | <u>3,425</u> |

All activities derive from continuing operations

The notes attached on pages 11 to 13 form an integral part of these accounts.

AZHER IQRA EDUCATIONAL FOUNDATION - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total Funds 2025 £ | Last year Total Funds 2024 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 3,425 | - | 3,425 | - |
| Recognised gains and losses before transfers | 11,808 | - | 11,808 | 3,425 |
| | 15,233 | - | 15,233 | 3,425 |
| Closing revenue funds | 15,233 | - | 15,233 | 3,425 |

Summary of funds

| | Unrestricted and Designated funds 2025 £ | Restricted Funds 2025 £ | Total Funds 2025 £ | Last Year Total Funds 2024 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 15,233 | - | 15,233 | 3,425 |
| Total funds | 15,233 | - | 15,233 | 3,425 |

The notes attached on pages 11 to 13 form an integral part of these accounts.

AZHER IQRA EDUCATIONAL FOUNDATION - Statement of Financial Activities for the year ended 31 March 2025

AZHER IQRA EDUCATIONAL FOUNDATION - Income and Expenditure Account for the year ended 31 March 2025

| | 2025 £ | 2024 £ |
|---|---------------|--------------|
| <i>Income</i> | | |
| Income from operations | 16,760 | 3,725 |
| Gross income in the year before exceptional items | 16,760 | 3,725 |
| Gross income in the year including exceptional items | 16,760 | 3,725 |
| <i>Expenditure</i> | | |
| Charitable expenditure, excluding depreciation and amortisation | 4,952 | 300 |
| Governance costs | - | - |
| Total expenditure in the year | 4,952 | 300 |
| Net income before tax in the financial year | 11,808 | 3,425 |
| Tax on surplus on ordinary activities | - | - |
| Net income after tax in the financial year | 11,808 | 3,425 |
| Retained surplus for the financial year | 11,808 | 3,425 |

All activities derive from continuing operations

The headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 11 to 13 form an integral part of these accounts.

AZHER IQRA EDUCATIONAL FOUNDATION - Balance Sheet as at 31 March 2025

| | SORP | | 2025 | 2024 |
|---|------|-----|---------------|--------------|
| | Note | Ref | £ | £ |
| Fixed assets | | A | | |
| Tangible assets | 2 | A2 | - | - |
| Total fixed assets | | | - | - |
| Current assets | | B | | |
| Cash at bank and in hand | | B4 | 15,833 | 3,725 |
| Total current assets | | | 15,833 | 3,725 |
| Creditors: amounts falling due within one year | 3 | C1 | (600) | (300) |
| Net current assets | 4 | | 15,233 | 3,425 |
| The total net assets of the charity | | | 15,233 | 3,425 |

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

| | | | | |
|----------------------------|---|----|--------|-------|
| Unrestricted Revenue Funds | 6 | D3 | 15,233 | 3,425 |
| | | | 15,233 | 3,425 |

Designated Funds

| | | | | |
|----------------------------|--|--|---------------|--------------|
| Total charity funds | | | 15,233 | 3,425 |
|----------------------------|--|--|---------------|--------------|

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



MR A A KHAN

Trustee

Approved by the board of trustees on 17 November 2025

The notes attached on pages 11 to 13 form an integral part of these accounts.

AZHER IQRA EDUCATIONAL FOUNDATION

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

AZHER IQRA EDUCATIONAL FOUNDATION

Notes to the Accounts for the year ended 31 March 2025

2 Tangible fixed assets

There are no fixed assets.

3 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|----------|------------|------------|
| | £ | £ |
| Accruals | 600 | 300 |
| | 600 | 300 |

4 Income and Expenditure account summary

| | 2025 | 2024 |
|--------------------------------|---------------|--------------|
| | £ | £ |
| At 1 April 2024 | 3,425 | - |
| Surplus after tax for the year | 11,808 | 3,425 |
| At 31 March 2025 | 15,233 | 3,425 |

5 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025

| | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|-----------------------|--------------------|------------------|------------------|---------------|
| | £ | £ | £ | £ |
| Tangible Fixed Assets | - | - | - | - |
| Current Assets | 15,833 | - | - | 15,833 |
| Current Liabilities | (600) | - | - | (600) |
| | 15,233 | - | - | 15,233 |

At 1 April 2024

| | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|-----------------------|--------------------|------------------|------------------|--------------|
| | £ | £ | £ | £ |
| Tangible Fixed Assets | - | - | - | - |
| Current Assets | 3,725 | - | - | 3,725 |
| Current Liabilities | (300) | - | - | (300) |
| | 3,425 | - | - | 3,425 |

AZHER IQRA EDUCATIONAL FOUNDATION

Notes to the Accounts for the year ended 31 March 2025

6 Change in total funds over the year as shown in Note 5 , analysed by individual funds

| | Funds brought forward from 2024 | Movement in funds in 2025 | Transfers between funds in 2025 | Funds carried forward to 2026 |
|--|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
| | £ | See Note 7 £ | See Note 0 £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 3,425 | 11,808 | - | 15,233 |
| Total unrestricted and designated funds | 3,425 | 11,808 | - | 15,233 |
| Total charity funds | 3,425 | 11,808 | - | 15,233 |

7 Analysis of movements in funds over the year as shown in Note 6

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--|---------------|----------------|----------------------------|----------------------|
| | 2025 £ | 2025 £ | 2025 £ | 2025 £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 16,760 | (4,952) | - | 11,808 |
| | 16,760 | (4,952) | - | 11,808 |

8 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

9 Ultimate controlling party

The charity is under the control of its legal members.