

Charity number: 1189395

AL-KISA FOUNDATION
Trustees' report and financial statements for
the year ended 31 May 2025

AL-KISA FOUNDATION

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Al-Kisa Foundation

Legal and administrative information

Charity number	1189395
Business address	13 Whitehouse Avenue Borehamwood WD6 1HA
Registered office	13 Whitehouse Avenue Borehamwood WD6 1HA
Trustees	Dr. Asif Dahya Alia Merali Aliya Yusafali
Accountant	S.K. Accounting & Tax Services Limited 110 Hillside Gardens Edgware HA8 8HD

Al-Kisa Foundation

Report of the trustees for the year ended 31 May 2025

The trustees present their report and the financial statements for the year ended 31 May 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Al-Kisa foundation was formed & registered as a CIO on 7 May 2020. The trustees have set up the systems and objectives.. The Charity is governed by three trustees and one member. This forms the basic structure of the charity. All the trustees perform their duties as rules set out in the constitution. The constitution sets out the powers, proceeding, administrative powers and benefits of trustees including the tenure and appointment of trustees and permanent member guidance.

The trustees are responsible for making decision on all matters of general concern and importance including deciding on how the funds are spent.

Objectives and activities

Al-Kisa Foundation aims to assist parents and educators in shaping and nurturing the minds and souls of the future generation. Through the distribution of Islamic Studies curriculum, children's Islamic literature, Islamic projects resources, and more. It strives to support caregivers and equip them with some of the tools needed to educate and nurture children.

Achievements and performance

Al-Kisa is a newly formed CIO under the charities act. The trustees have set up the systems and objectives for these events. The Charity was able to raise sufficient funds by books sales and individual donations. The Charity expects to continue raise money by growing its book sales to fulfil its objects in the future years as the Charity grows.

Financial review

The Trustees report that income received in the year was £31,931.

The Trustees spent £50,793 during the year. These expenses consist of charitable expenses, consultancy fees, storage, travel, Postage, packaging, and distribution of books.

The above resulted in deficit for the year of (18,862).

The charity has reserve fund C/FWD of £ 19,606 available.

The Trustees confirm their commitment to carry on the Charity within the funds available.

Al-Kisa Foundation

Report of the trustees for the year ended 31 May 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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

On behalf of the board



Dr. Asif Dahya

Trustee

12 March 2026

Al-Kisa Foundation

Independent examiner's report to the trustees on the unaudited financial statements of AL-Kisa Foundation.

I report on the accounts of Al-Kisa Foundation for the year ended 31 May 2025 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the charities Act 2011 ("the Act") you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the 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 you as 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.

Independent examiner's statement

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 that in any Material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report to enable a proper understanding of the accounts to be reached.

Sajjad Kassamali

S.K. Accounting & Tax Services Limited.

Independent examiner.

110 Hillside Gardens

Edgware

London, HA8 8HD

Al-Kisa Foundation

Statement of financial activities

For the year ended 31 May 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations	2	2,099	2,099	52,645
Book Sales	2	29,832	29,832	23,738
Total incoming resources		31,931	31,931	76,383
Resources expended				
Charitable Activities		30,662	30,662	29,391
Printing, Postage & stationery		5,485	5,485	2,095
Consultancy Fees		10,996	10,996	7,598
Storage Expenses		900	900	3,250
Travelling Expenses		140	140	217
Office Rent		2,610	2,610	653
Total resources expended		50,793	50,793	43,204
Net income/(expense) for the year		(18,862)	(18,862)	33,179
Total funds brought forward		38,468	38,468	5,289
Total funds carried forward		19,606	19,606	38,468

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities The notes on pages 7 to 9 form an integral part of these financial statements.

Al-Kisa Foundation

Balance sheet as at 31 May 2025

	Notes	2025	2024
Current assets			
Cash at bank and in hand		<u>19,606</u>	<u>38,468</u>
		19,606	38,468
Creditors: amounts falling due within one year		<u>(-)</u>	<u>(-)</u>
Net current assets			
Net assets		<u>19,606</u>	<u>38,468</u>
Funds			
Unrestricted income funds		<u>19,606</u>	<u>38,468</u>
Total funds		<u>19,606</u>	<u>38,468</u>

The financial statements were approved by the trustee on 12 March 2026 and signed on its behalf

Dr. Asif Dahya

The notes on pages 7 to 9 form an integral part of these financial statements.

Al-Kisa Foundation

Notes to financial statements for the year ended 31 May 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of Book sales to the general public and voluntary donation by individual donors.

The value of any services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Voluntary income

	Unrestricted funds	2025	2024
	£	Total £	Total £
Donations & Book Sales	<u>31,931</u>	<u>31,931</u>	<u>76,383</u>
	<u>31,931</u>	<u>31,931</u>	<u>76,383</u>

Al-Kisa Foundation

Notes to financial statements.

for the year ended 31 May 2025

3. Employees

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2025	2024
	Number	Number
Administration	-	-

4. Trustees' emoluments

There were no employees during the year.

	2025	2024
	£	£
Remuneration and other benefits	-	-

5. Creditors: amounts falling due within one year

2025	2024
£	£
-	-

Al-Kisa Foundation

Notes to financial statements for the year ended 31 May 2025

6. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 May 2025 as represented by:		
Current assets	19,606	19,606
Current liabilities	(-)	(-)
	<u>19,606</u>	<u>19,606</u>

7. Unrestricted funds

	At 1 June 2024	Incoming resources	Outgoing resources	31 May 2025
Unrestricted Fund	<u>38,468</u>	<u>31,931</u>	<u>(50,793)</u>	<u>19,606</u>