

# **KASWAH FOUNDATION TRUST**

A CHARITABLE INCORPORATED ORGANISATION (CIO)  
TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025

# **KASWAH FOUNDATION TRUST**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

FOR THE YEAR ENDED 31 MARCH 2025

### **Trustees**

Dr ASLAM RASHID TABANI  
MOHAMMAD JUNED SARIGAT  
Dr BASHIR JAN MUHAMMAD

### **Charity Number**

1204994

### **Registered Office**

5 CORPORATION STREET  
WALSALL  
WS1 4HW

# **KASWAH FOUNDATION TRUST**

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# **KASWAH FOUNDATION TRUST**

## **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

### **Trustees' report and financial statements**

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

### **Introduction**

The Trustees and Members of the Management Committee are pleased to present their report, together with the financial statements, for the year ended 31st March 2025.

### **Structure, Governance and Management:**

KASWAH FOUNDATION TRUST is a Charitable Incorporated Organisation governed by its Constitution. The CIO operates under the Foundation Model, meaning its charity trustees are the only voting members of the charity.

Trustees are appointed and removed in accordance with the Constitution. The trustees are responsible for the overall governance, strategic direction, and financial oversight of the charity. Day-to-day decisions are taken collectively by the trustees at properly convened meetings.

### **Objectives**

The objects of the CIO are:

- To advance the religion of Islam by means of, but not exclusively, assistance in the provision of facilities for Islamic education and worship, in accordance with the teachings of the Quran and the teachings of Prophet Muhammad (peace be upon him) as interpreted and accepted by the Ahle-Sunnah Wal-Jamaa-ah School of Thought.
- To relieve financial hardship among widows, poor people, and others in financial hardship by providing grants or assistance for food, water, education, medical treatment, and other essential needs.

### **Financial Review**

The charity received one voluntary donation of £5,000 and incurred no expenditure during the year.

### **Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and regulations. The trustees confirm that they have complied with their duty to act in the best interests of the charity at all times.

### **Declaration**

The trustees confirm that this report has been prepared in accordance with the requirements of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations applicable to Charitable Incorporated Organisations.

### **Trustees**

"The trustees, who served during the year and up to the date of approval of these financial statements, were:

Dr ASLAM RASHID TABANI  
MOHAMMAD JUNED SARIGAT  
Dr BASHIR JAN MUHAMMAD

### **Trustees' responsibilities statement**

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

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity and that enable them to ensure that the financial statements comply with 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 trustees and signed on its behalf by:

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**Dr ASLAM RASHID TABANI**  
**Chairman**

Date : **23 December 2025**

**KASWAH FOUNDATION TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
FOR THE YEAR ENDED 31 MARCH 2025

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Total Funds 2025 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	2	5,000.00	5,000.00
<b>Total</b>		<b>5,000.00</b>	<b>5,000.00</b>
Net income		5,000.00	5,000.00
<b>Net movement in funds</b>		<b>5,000.00</b>	<b>5,000.00</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		-	-
<b>Total funds carried forward</b>		<b>5,000.00</b>	<b>5,000.00</b>

# KASWAH FOUNDATION TRUST

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Total Funds 2025 £
Current assets		
Cash at bank and in hand	3	5,000.00
<b>Total current assets</b>		<b>5,000.00</b>
<b>Total net assets</b>		<b>5,000.00</b>
<b>Funds of the Charity</b>		
Unrestricted funds	4	5,000.00
Restricted funds	4	-
Endowment funds	4	-
<b>Total funds</b>		<b>5,000.00</b>

For the year ended 31 March 2025, the charity was entitled to exemption from audit under section 144(2) of the Charities Act 2011 relating to smaller charities.

The trustees have taken advantage of the exemption provided by section 145(5)(a) of the Charities Act 2011 and have not required an audit of these accounts for the financial year in question.

The accounts have been prepared in accordance with the provisions applicable to Charitable Incorporated Organisations under the Charities Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008, as amended, and with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the trustees on 23 December 2025 and signed on its behalf by:

**Dr ASLAM RASHID TABANI**  
**Chairman**

Date : **23 December 2025**

# KASWAH FOUNDATION TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

##### 1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

##### 1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

##### 1.3 Change of accounting policy

These accounts have been prepared to give a 'true and fair' view

##### 1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

#### 2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025
	£	£
Donation and gifts	5,000.00	5,000.00
<b>Total</b>	<b>5,000.00</b>	<b>5,000.00</b>

#### 3. Cash at bank and in hand

	Total funds 2025
	£
Cash at bank and in hand	5,000.00
<b>Total</b>	<b>5,000.00</b>

#### 4. Charity funds

##### 4.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
	-	5,000.00	-	-	-	5,000.00