

RAHMAH FOUNDATION

England & Wales · Charity number 1140153

Details

Status Registered

Legal form Trust

Registered 2011-02-01

Register [View on the Charity Commission register](#)

Contact

Address 128 Townley Gardens
Birmingham
B6 6LR

Phone 01215516268

Email info@rahmahfoundation.com

Website www.rahmahfoundation.org

Activities

Objects: * TO PROMOTE THE ADVANCEMENT OF EDUCATION WORLDWIDE;* TO PROMOTE THE ADVANCEMENT OF THE ISLAMIC RELIGION WORLDWIDE;* TO PROMOTE THE ADVANCEMENT OF HEALTH OR THE SAVING OF LIVES AND TO PROVIDE MEDICAL REHABILITATION AND HEALTH CLINICS WORLDWIDE;* TO ASSIST IN PREVENTING OR PROVIDING RELIEF OF POVERTY AND HARDSHIP WORLDWIDE;* TO PROVIDE RELIEF OF FINANCIAL HARDSHIP INCLUDING HARDSHIP CAUSED BY FAMINE, WAR OR OTHER DISASTER WORLDWIDE;* TO PROVIDE THOSE IN NEED, IN PARTICULAR AGED PEOPLE, BY PROVIDING SHELTER, FOOD AND CLOTHING WORLDWIDE.

Activities: TO PROMOTE ADVANCEMENT OF EDUCATION, RELIGION AND HEALTH WORLDWIDE. ASSIST IN PREVENTING OR PROVIDING RELIEF OF POVERTY AND HARDSHIP WORLDWIDE INCLUDING HARDSHIP CAUSED BY FAMINE, WAR OR OTHER DISASTER, TO THOSE IN NEED ESPECIALLY THE AGED BY PROVIDING SHELTER, FOOD & CLOTHING, WORLDWIDE

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** WORLDWIDE
- Canada
- India
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£157,009	£110,167	-	-
2024-03-31	£200,498	£127,049	-	-
2023-03-31	£118,975	£118,680	-	-
2022-03-31	£194,719	£159,555	-	-
2021-03-31	£159,841	£136,069	-	-

Trustees

Name	Role	Appointed
MOHMED UVAISH BHAYAT	Chair	
ISMAIL BHAYAT		
ISMAIL IBRAHIM LORGAT		

RAHMAH FOUNDATION

England & Wales - Charity number 1140153

Accounts

Charity number: 1140153

Rahmah Foundation

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2025

Rahmah Foundation
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**Rahmah Foundation
Report of the Trustees
For the year ended 31 March 2025**

The Trustees have pleasure in presenting their report and the financial statements for 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To advance education for the benefit of the poor, the underprivileged and the general public by means of, but not exclusively, the provision or the assistance in the provision of educational activities and facilities, such as schools, supplementary schools, nurseries and training centres.

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and provision of facilities for Islamic education, in accordance with the teachings of the Quran and sunnah of the prophet Muhammad (peace and blessings be upon him);

To relieve financial hardship, distress and suffering among poor people, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clothing, and accommodation for the said persons.

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

Rahmah Foundation strives to support high quality Islamic Schools, Masjids, Madrasahs and youth/community projects in meeting set-up and operational costs in Kolkota India. We raise funds via visits to Masjids, visits to donors and fundraising activities to support projects which we are able to support.

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

One of the main objectives of the Trust is to 'advance education for the benefit of the poor, the underprivileged and the general public...' The Trust carries out this objective by providing grants to projects that seek to setup and develop high quality independent Islamic Schools and Madrasahs for the benefit of their local communities.

During this financial year Rahmah Foundation supported other local charity's, this includes Kokni Muslim Association in support of Hospital in Gaza, Jamiat Ulama I Hind in support of Educational activities for poor and widows in India, Medical Aid support of Muslims in Malawi suffering from viral disease and natural disaster.

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

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Reserves

The charity has sufficient assets to cover the short and long term liabilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rahmah Foundation is registered with the Charity commission (Registration Number 1140153) and constituted by the deed of trust.

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body quarterly and are responsible for all decisions' taken in relating to running the organisation facilities and the activities provided by the charity

Recruitment and appointment of trustees

New trustees are appointed by existing trustees and serve for a period of 3 years after which they may put themselves forward for reappointment. At any one time, the trust is governed by a minimum of 3 and a maximum of 5 trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Rahmah Foundation
Charity registration number	1140153
Principal address	128 Townley Gardens

**Rahmah Foundation
Report of the Trustees Continued
For the year ended 31 March 2025**

Birmingham
West Midlands
B6 6LR

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Ismail Bhayat
Mr Ismail Ibrahim Lorgat
Mr Mohamed Uvaish Bhayat
Mr Sabbir Ahmed Kharodia

Independent examiners

Muhammad Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
51 Coopers Road Handsworth Wood
Birmingham
B20 2JU

Approved by the Board of Trustees and signed on its behalf by



.....
Mr Ismail Ibrahim Lorgat

11 July 2025

Rahmah Foundation
Independent Examiners Report to the Trustees
For the year ended 31 March 2025

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

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 this report in order to enable a proper understanding of the accounts to be reached.



Muhammad Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
51 Coopers Road Handsworth Wood
Birmingham
B20 2JU

11 July 2025

Rahmah Foundation
Statement of Financial Activities
For the year ended 31 March 2025

	Notes	Restricted funds £	2024 £
Income and endowments from:			
Donations and legacies	2	144,670	189,098
Investments	3		
Income from investment properties		12,339	11,400
Total		157,009	200,498
Expenditure on:			
Raising funds	4		
Investment management costs		(1,433)	(955)
Charitable activities	5/6		
Zakat		(85,706)	(106,346)
Lillah & Sadqah		(23,028)	(19,748)
Total		(110,167)	(127,049)
Net income		46,842	73,449
Reconciliation of funds			
Total funds brought forward		426,869	353,420
Total funds carried forward		473,711	426,869

Rahmah Foundation
Statement of Financial Position
As at 31 March 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	11	742	928
Investments	12/13	297,500	199,502
		<u>298,242</u>	<u>200,430</u>
Current assets			
Cash at bank and in hand		175,949	226,919
		<u>175,949</u>	<u>226,919</u>
Creditors: amounts falling due within one year	14	(480)	(480)
Net current assets		<u>175,469</u>	<u>226,439</u>
Total assets less current liabilities		<u>473,711</u>	<u>426,869</u>
Net assets		<u>473,711</u>	<u>426,869</u>
The funds of the charity			
Restricted income funds	15	473,711	426,869
Total funds		<u>473,711</u>	<u>426,869</u>

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



Mr Ismail Ibrahim Lorgat
Trustee

11 July 2025

Rahmah Foundation
Notes to the Financial Statements
For the year ended 31 March 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Rahmah Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

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:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

The income/gains have been applied for charitable purposes only and as a result Section 505 ICTA 1988 provides for the exemption of charity's income from direct taxation.

2. Income from donations and legacies

	2025	2024
	£	£
Restricted funds		
Donations received	135,373	178,218
Gifts in kind	9,297	10,880
	<u>144,670</u>	<u>189,098</u>

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2025

3. Investment income

	2025	2024
	£	£

Restricted funds

Income from investment properties

	12,339	11,400
--	--------	--------

	12,339	11,400
--	--------	--------

4. Investment management costs

	2025	2024
	£	£

Restricted funds

Investment property management fees

	1,433	955
--	-------	-----

	1,433	955
--	-------	-----

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2025

5. Costs of charitable activities by fund type

	2025	2024
	£	£
Restricted funds		
Zakat		
Direct cost		
Rahmah Foundation Kolkata	85,706	106,346
	<u>85,706</u>	<u>106,346</u>
Lillah & Sadqah		
Direct cost		
Kokni Muslim Association	-	2,100
Anjuman-E-Islahul Muslimin	2,000	7,650
Jamia Qasmia	18,175	7,825
	<u>20,175</u>	<u>17,575</u>
Support costs		
Lillah & Sadqah		
Governance costs		
Accountancy fees	660	600
Depreciation of owned assets	186	-
Motor and travel expenses	1,670	920
Other office costs	97	238
Other finance costs	240	415
	<u>2,853</u>	<u>2,173</u>
	<u><u>108,734</u></u>	<u><u>126,094</u></u>

6. Costs of charitable activities by activity type

	2025	2024
	£	£
Activities undertaken directly		
Zakat	85,706	106,346
Lillah & Sadqah	23,028	19,748
	<u>108,734</u>	<u>126,094</u>

7. Analysis of support costs

	2025	2024
	£	£
Lillah & Sadqah		
Governance costs	2,853	2,173

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2025

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of owned fixed assets	186	-
Accountancy fees	660	600
	660	600

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for restricted funds.

11. Tangible fixed assets

	Computer Equipment
	£
Cost or valuation	
At 01 April 2024	928
At 31 March 2025	928
Depreciation	
Charge for year	186
At 31 March 2025	186
Net book values	
At 31 March 2025	742
At 31 March 2024	928

Investments

12. Analysis of movement of commercial investments

	Investment property
	£
Fair value at 01 April 2024	297,500
Fair value at 31 March 2025	297,500

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2025

13. Analysis of investments between funds as at year ended 31 March 2025

	2025	2024
	£	£
Restricted funds		
Investment properties	297,500	199,502
	<u>297,500</u>	<u>199,502</u>

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	480	480
	<u>480</u>	<u>480</u>

15. Movement in funds

Restricted Funds

	Balance at 01/04/2024	Incoming resources	Outgoing resources	Balance at 31/03/2025
	£	£	£	£
General	426,869	157,009	(110,167)	473,711
	<u>426,869</u>	<u>157,009</u>	<u>(110,167)</u>	<u>473,711</u>

Restricted Funds - Previous year

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
General	353,420	200,498	(127,049)	426,869
	<u>353,420</u>	<u>200,498</u>	<u>(127,049)</u>	<u>426,869</u>

16. Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Restricted funds				
General	742	297,500	175,469	473,711
	<u>742</u>	<u>297,500</u>	<u>175,469</u>	<u>473,711</u>

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2025

Previous year

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Restricted funds				
General	928	199,502	226,439	426,869
	928	199,502	226,439	426,869

Rahmah Foundation
Detailed Statement of Financial Activities
For the year ended 31 March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	135,373	178,218
Gifts in kind	9,297	10,880
	<u>144,670</u>	<u>189,098</u>
Investments		
Income from investment properties	12,339	11,400
	<u>12,339</u>	<u>11,400</u>
Total incoming resources	<u>157,009</u>	<u>200,498</u>
EXPENDITURE		
Investment management costs		
Investment property management costs	(1,433)	(955)
	<u>(1,433)</u>	<u>(955)</u>
Charitable activities		
Cost of direct charitable activity (Zakat)	(85,706)	(106,346)
Cost of direct charitable activity (Lillah & Sadqah)	(20,175)	(17,575)
	<u>(105,881)</u>	<u>(123,921)</u>
SUPPORT COSTS		
Governance costs		
Governance costs (Lillah & Sadqah)	(2,853)	(2,173)
	<u>(2,853)</u>	<u>(2,173)</u>
Total resources expended	<u>(110,167)</u>	<u>(127,049)</u>
Net Income	<u>46,842</u>	<u>73,449</u>

RAHMAH FOUNDATION

England & Wales - Charity number 1140153

Accounts

Charity number: 1140153

Rahmah Foundation

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

**Rahmah Foundation
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**Rahmah Foundation
Report of the Trustees
For the year ended 31 March 2024**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To advance education for the benefit of the poor, the underprivileged and the general public by means of, but not exclusively, the provision or the assistance in the provision of educational activities and facilities, such as schools, supplementary schools, nurseries and training centres.

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and provision of facilities for Islamic education, in accordance with the teachings of the Quran and sunnah of the prophet Muhammad (peace and blessings be upon him);

To relieve financial hardship, distress and suffering among poor people, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clothing, and accommodation for the said persons.

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

Rahmah Foundation strives to support high quality Islamic Schools, Masjids, Madrasahs and youth/community projects in meeting set-up and operational costs in Kolkota India. We raise funds via visits to Masjids, visits to donors and fundraising activities to support projects which we are able to support.

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

One of the main objectives of the Trust is to 'advance education for the benefit of the poor, the underprivileged and the general public...' The Trust carries out this objective by providing grants to projects that seek to setup and develop high quality independent Islamic Schools and Madrasahs for the benefit of their local communities.

During this financial year Rahmah Foundation supported other local charity's, this includes Kokni Muslim Association in support of Hospital in Gaza, Jamiat Ulama I Hind in support of Educational activities for poor and widows in India, Medical Aid support of Muslims in Malawi suffering from viral disease and natural disaster.

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

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Reserves

The charity has sufficient assets to cover the short and long term liabilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rahmah Foundation is registered with the Charity commission (Registration Number 1140153) and constituted by the deed of trust.

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body quarterly and are responsible for all decisions taken in relating to running the organisation facilities and the activities provided by the charity

Recruitment and appointment of trustees

New trustees are appointed by existing trustees and serve for a period of 3 years after which they may put themselves forward for reappointment. At any one time, the trust is governed by a minimum of 3 and a maximum of 5 trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Rahmah Foundation
Charity registration number	1140153
Principal address	128 Townley Gardens

**Rahmah Foundation
Report of the Trustees Continued
For the year ended 31 March 2024**

Birmingham
West Midlands
B6 6LR

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Ismail Bhayat
Mr Ismail Ibrahim Lorgat
Mr Mohamed Uvaish Bhayat
Mr Sabbir Ahmed Kharodia

Independent examiners

Muhammad Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
51 Coopers Road Handsworth Wood
Birmingham
B20 2JU

Approved by the Board of Trustees and signed on its behalf by



.....
Mr Ismail Ibrahim Lorgat

25 October 2024

Rahmah Foundation
Independent Examiners Report to the Trustees
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 this report in order to enable a proper understanding of the accounts to be reached.



.....
Muhammad Aswani FCCA

Mibsons Limited

Chartered Certified Accountants

51 Coopers Road Handsworth Wood

Birmingham

B20 2JU

25 October 2024

Rahmah Foundation
Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Restricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	189,098	107,575
Investments	3		
Income from investment properties		11,400	11,400
Total		200,498	118,975
Expenditure on:			
Raising funds	4		
Investment management costs		(955)	(774)
Charitable activities	5/6		
Zakat		(106,346)	(89,107)
Lillah & Sadqah		(19,748)	(28,799)
Total		(127,049)	(118,680)
Net income		73,449	295
Reconciliation of funds			
Total funds brought forward		353,420	353,125
Total funds carried forward		426,869	353,420

Rahmah Foundation
Statement of Financial Position
As at 31 March 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	11	928	-
Investments	12/13	199,502	199,502
		<u>200,430</u>	<u>199,502</u>
Current assets			
Cash at bank and in hand		226,919	154,398
		<u>226,919</u>	<u>154,398</u>
Creditors: amounts falling due within one year	14	(480)	(480)
Net current assets		<u>226,439</u>	<u>153,918</u>
Total assets less current liabilities		<u>426,869</u>	<u>353,420</u>
Net assets		<u>426,869</u>	<u>353,420</u>
The funds of the charity			
Restricted income funds	15	426,869	353,420
Total funds		<u>426,869</u>	<u>353,420</u>

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



 Mr Ismail Ibrahim Lorgat
 Trustee

25 October 2024

Rahmah Foundation
Notes to the Financial Statements
For the year ended 31 March 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Rahmah Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

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:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

The income/gains have been applied for charitable purposes only and as a result Section 505 ICTA 1988 provides for the exemption of charity's income from direct taxation.

2. Income from donations and legacies

	2024	2023
	£	£
Restricted funds		
Donations received	178,218	98,240
Gifts in kind	10,880	9,335
	189,098	107,575
	189,098	107,575

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2024

3. Investment income

	2024	2023
	£	£
Restricted funds		
Income from investment properties	11,400	11,400
	11,400	11,400
	11,400	11,400

4. Investment management costs

	2024	2023
	£	£
Restricted funds		
Investment property management fees	955	774
	955	774
	955	774

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2024

5. Costs of charitable activities by fund type

	2024	2023
	£	£
Restricted funds		
Zakat		
Direct cost		
Rahmah Foundation Kolkota	106,346	89,107
	106,346	89,107
Lillah & Sadqah		
Direct cost		
Islamic Welfare	-	7,015
Kokni Muslim Association	2,100	-
Anjuman-E-Islahul Muslimin	7,650	500
Dr G M Lorgat Medical Aid	-	20,423
Jamia Qasmia	7,825	-
	17,575	27,938
Support costs		
Lillah & Sadqah		
Governance costs		
Accountancy fees	600	600
Motor and travel expenses	920	168
Other office costs	238	-
Other finance costs	415	93
	2,173	861
	126,094	117,906

6. Costs of charitable activities by activity type

	2024	2023
	£	£
Activities undertaken directly		
Zakat	106,346	89,107
Lillah & Sadqah	19,748	28,799
	126,094	117,906
	126,094	117,906

7. Analysis of support costs

	2024	2023
	£	£
Governance costs	2,173	861

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2024

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy fees	600	600
	600	600

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for restricted funds.

11. Tangible fixed assets

	Computer Equipment £
Cost or valuation	
Additions	928
At 31 March 2024	928
Net book values	
At 31 March 2024	928

Investments

12. Analysis of movement of commercial investments

	Investment property £
Fair value at 01 April 2023	199,502
Fair value at 31 March 2024	199,502

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2024

13. Analysis of investments between funds as at year ended 31 March 2024

	2024	2023
	£	£
Restricted funds		
Investment properties	199,502	199,502
	199,502	199,502

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	480	480
	480	480

15. Movement in funds

Restricted Funds

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
General	353,420	200,498	(127,049)	426,869
	353,420	200,498	(127,049)	426,869

Restricted Funds - Previous year

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
General	353,125	118,975	(118,680)	353,420
	353,125	118,975	(118,680)	353,420

16. Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Restricted funds				
General	928	199,502	226,439	426,869
	928	199,502	226,439	426,869

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Previous year

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Restricted funds				
General	-	199,502	153,918	353,420
	-	199,502	153,918	353,420

RAHMAH FOUNDATION

England & Wales - Charity number 1140153

Accounts

Charity number: 1140153

Rahmah Foundation

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2023

**Rahmah Foundation
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For the year ended 31 March 2023**

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**Rahmah Foundation
Report of the Trustees
For the year ended 31 March 2023**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To advance education for the benefit of the poor, the underprivileged and the general public by means of, but not exclusively, the provision or the assistance in the provision of educational activities and facilities, such as schools, supplementary schools, nurseries and training centres.

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and provision of facilities for Islamic education, in accordance with the teachings of the Quran and sunnah of the prophet Muhammad (peace and blessings be upon him);

To relieve financial hardship, distress and suffering among poor people, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clothing, and accommodation for the said persons.

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

Rahmah Foundation strives to support high quality Islamic Schools, Masjids, Madrasahs and youth/community projects in meeting set-up and operational costs in Kolkota India. We raise funds via visits to Masjids, visits to donors and fundraising activities to support projects which we are able to support.

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

One of the main objectives of the Trust is to 'advance education for the benefit of the poor, the underprivileged and the general public...' The Trust carries out this objective by providing grants to projects that seek to setup and develop high quality independent Islamic Schools and Madrasahs for the benefit of their local communities.

During this financial year Rahmah Foundation supported other local charity's, this includes Kokni Muslim Association in support of Hospital in Gaza, Jamiat Ulama I Hind in support of Educational activities for poor and widows in India, Medical Aid support of Muslims in Malawi suffering from viral disease and natural disaster.

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

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Reserves

The charity has sufficient assets to cover the short and long term liabilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rahmah Foundation is registered with the Charity commission (Registration Number 1140153) and constituted by the deed of trust.

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body quarterly and are responsible for all decisions taken in relating to running the organisation facilities and the activities provided by the charity

Recruitment and appointment of trustees

New trustees are appointed by existing trustees and serve for a period of 3 years after which they may put themselves forward for reappointment. At any one time, the trust is governed by a minimum of 3 and a maximum of 5 trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Rahmah Foundation
Charity registration number	1140153
Principal address	128 Townley Gardens

Rahmah Foundation
Report of the Trustees Continued
For the year ended 31 March 2023

Birmingham
West Midlands
B6 6LR

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Ismail Bhayat
Mr Ismail Ibrahim Lorgat
Mr Mohamed Uvaish Bhayat
Mr Sabbir Ahmed Kharodia

Independent examiners

M S Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
180 Birmingham Road
West Bromwich
B70 6QG

Approved by the Board of Trustees and signed on its behalf by



.....
Mr Ismail Ibrahim Lorgat

19 September 2023

Rahmah Foundation
Independent Examiners Report to the Trustees
For the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 this report in order to enable a proper understanding of the accounts to be reached.



.....
M S Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
180 Birmingham Road
West Bromwich
B70 6QG

19 September 2023

Rahmah Foundation
Statement of Financial Activities
For the year ended 31 March 2023

	Notes	Restricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	107,575	184,247
Investments	3		
Income from investment properties		11,400	10,472
Total		118,975	194,719
Expenditure on:			
Raising funds	4		
Investment management costs		(774)	(4,770)
Charitable activities	5/6		
Zakat		(89,107)	(82,000)
Lillah & Sadqah		(28,799)	(72,785)
Total		(118,680)	(159,555)
Net income		295	35,164
Reconciliation of funds			
Total funds brought forward		353,125	317,961
Total funds carried forward		353,420	353,125

Rahmah Foundation
Statement of Financial Position
As at 31 March 2023

	Notes	2023	2022
		£	£
Fixed assets			
Investments	11/12	<u>199,502</u>	<u>199,502</u>
		<u>199,502</u>	<u>199,502</u>
Current assets			
Debtors	13	-	25,000
Cash at bank and in hand		<u>154,398</u>	<u>129,103</u>
		<u>154,398</u>	<u>154,103</u>
Creditors: amounts falling due within one year	14	(480)	(480)
Net current assets		<u>153,918</u>	<u>153,623</u>
Total assets less current liabilities		<u><u>353,420</u></u>	<u><u>353,125</u></u>
Net assets		<u><u>353,420</u></u>	<u><u>353,125</u></u>
The funds of the charity			
Restricted income funds	15	<u>353,420</u>	<u>353,125</u>
Total funds		<u><u>353,420</u></u>	<u><u>353,125</u></u>

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



Mr Ismail Ibrahim Lorgat
Trustee

19 September 2023

Rahmah Foundation
Notes to the Financial Statements
For the year ended 31 March 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Rahmah Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

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:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

The income/gains have been applied for charitable purposes only and as a result Section 505 ICTA 1988 provides for the exemption of charity's income from direct taxation.

2. Income from donations and legacies

	2023	2022
	£	£
Restricted funds		
Donations received	98,240	170,673
Gifts in kind	9,335	13,574
	<u>107,575</u>	<u>184,247</u>

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2023

3. Investment income

	2023	2022
	£	£
Restricted funds		
Income from investment properties	11,400	10,472
	11,400	10,472
	11,400	10,472

4. Investment management costs

	2023	2022
	£	£
Restricted funds		
Investment property management fees	774	4,770
	774	4,770
	774	4,770

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2023

5. Costs of charitable activities by fund type

	2023	2022
	£	£
Restricted funds		
Zakat		
Direct cost		
Rahmah Foundation Kolkota	89,107	82,000
	89,107	82,000
Lillah & Sadqah		
Direct cost		
Islamic Welfare	7,015	10,000
Kokni Muslim Association	-	8,940
Jamiat Ulama I Hind	-	11,920
Anjuman-E-Islahul Muslimin	500	5,150
Dr G M Lorgat Medical Aid	20,423	32,000
Withy Trees Welfare	-	3,110
	27,938	71,120
Support costs		
Lillah & Sadqah		
Governance costs		
Accountancy fees	600	540
Motor and travel expenses	168	980
Other finance costs	93	145
	861	1,665
	117,906	154,785

6. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
Zakat	89,107	82,000
Lillah & Sadqah	28,799	72,785
	117,906	154,785
	117,906	154,785

7. Analysis of support costs

	2023	2022
	£	£
Governance costs	861	1,665

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2023

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	600	540
	600	540

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for restricted funds.

Investments

11. Analysis of movement of commercial investments

		Investment property
		£
Fair value at 01 April 2022		199,502
Fair value at 31 March 2023		199,502

12. Analysis of investments between funds as at year ended 31 March 2023

	2023	2022
	£	£
Restricted funds		
Investment properties	199,502	199,502
	199,502	199,502

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2023

13. Debtors

	2023	2022
	£	£
Amounts due within one year:		
Other debtors	-	25,000
	-	25,000
	-	25,000

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	480	480
	480	480
	480	480

15. Movement in funds

Restricted Funds

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
General	353,125	118,975	(118,680)	353,420
	353,125	118,975	(118,680)	353,420
	353,125	118,975	(118,680)	353,420

Restricted Funds - Previous year

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
General	317,961	194,719	(159,555)	353,125
	317,961	194,719	(159,555)	353,125
	317,961	194,719	(159,555)	353,125

16. Analysis of net assets between funds

	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£
Restricted funds			
General	199,502	153,918	353,420
	199,502	153,918	353,420
	199,502	153,918	353,420

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2023

Previous year

	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£
Restricted funds			
General	199,502	153,623	353,125
	199,502	153,623	353,125
	199,502	153,623	353,125

Rahmah Foundation
Detailed Statement of Financial Activities
For the year ended 31 March 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	98,240	170,673
Gifts in kind	9,335	13,574
	<u>107,575</u>	<u>184,247</u>
Investments		
Income from investment properties	11,400	10,472
	<u>11,400</u>	<u>10,472</u>
Total incoming resources	<u>118,975</u>	<u>194,719</u>
EXPENDITURE		
Investment management costs		
Investment property management costs	(774)	(4,770)
	<u>(774)</u>	<u>(4,770)</u>
Charitable activities		
Cost of direct charitable activity (Zakat)	(89,107)	(82,000)
Cost of direct charitable activity (Lillah & Sadqah)	(27,938)	(71,120)
	<u>(117,045)</u>	<u>(153,120)</u>
SUPPORT COSTS		
Governance costs		
Governance costs (Lillah & Sadqah)	(861)	(1,665)
	<u>(861)</u>	<u>(1,665)</u>
Total resources expended	<u>(118,680)</u>	<u>(159,555)</u>
Net Income	<u>295</u>	<u>35,164</u>

RAHMAH FOUNDATION

England & Wales - Charity number 1140153

Accounts

Charity number: 1140153

Rahmah Foundation

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

Rahmah Foundation
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**Rahmah Foundation
Report of the Trustees
For the year ended 31 March 2022**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2022. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To advance education for the benefit of the poor, the underprivileged and the general public by means of, but not exclusively, the provision or the assistance in the provision of educational activities and facilities, such as schools, supplementary schools, nurseries and training centres.

To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and provision of facilities for Islamic education, in accordance with the teachings of the Quran and sunnah of the prophet Muhammad (peace and blessings be upon him);

To relieve financial hardship, distress and suffering among poor people, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants or loans for providing or paying for items, equipment, services and facilities, including the provision of food, clothing, and accommodation for the said persons.

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

Rahmah Foundation strives to support high quality Islamic Schools, Masjids, Madrasahs and youth/community projects in meeting set-up and operational costs in Kolkota India. We raise funds via visits to Masjids, visits to donors and fundraising activities to support projects which we are able to support.

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

One of the main objectives of the Trust is to 'advance education for the benefit of the poor, the underprivileged and the general public...' The Trust carries out this objective by providing grants to projects that seek to setup and develop high quality independent Islamic Schools and Madrasahs for the benefit of their local communities.

During this financial year Rahmah Foundation supported other local charity's, this includes Kokni Muslim Association in support of Hospital in Gaza, Jamiat Ulama I Hind in support of Educational activities for poor and widows in India, Medical Aid support of Muslims in Malawi suffering from viral disease and natural disaster.

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

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Reserves

The charity has sufficient assets to cover the short and long term liabilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rahmah Foundation is registered with the Charity commission (Registration Number 1140153) and constituted by the deed of trust.

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body quarterly and are responsible for all decisions' taken in relating to running the organisation facilities and the activities provided by the charity

Recruitment and appointment of trustees

New trustees are appointed by existing trustees and serve for a period of 3 years after which they may put themselves forward for reappointment. At any one time, the trust is governed by a minimum of 3 and a maximum of 5 trustees.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Rahmah Foundation
Charity registration number	1140153
Principal address	128 Townley Gardens

Rahmah Foundation
Report of the Trustees Continued
For the year ended 31 March 2022

Birmingham
West Midlands
B6 6LR

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Ismail Bhayat
Mr Ismail Ibrahim Lorgat
Mr Mohamed Uvaish Bhayat
Mr Sabbir Ahmed Karolia

Independent examiners

M S Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
180 Birmingham Road
West Bromwich
B70 6QG

Approved by the Board of Trustees and signed on its behalf by



.....
Mr Ismail Ibrahim Lorgat

14 September 2022

Rahmah Foundation
Independent Examiners Report to the Trustees
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 this report in order to enable a proper understanding of the accounts to be reached.



M S Aswani FCCA
Mibsons Limited
Chartered Certified Accountants
180 Birmingham Road
West Bromwich
B70 6QG

14 September 2022

Rahmah Foundation
Statement of Financial Activities
For the year ended 31 March 2022

	Notes	Restricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	184,247	159,841
Investments	3		
Income from investment properties		10,472	-
Total		<u>194,719</u>	<u>159,841</u>
Expenditure on:			
Raising funds	4		
Investment management costs		(4,770)	-
Charitable activities	5/6		
Zakat		(82,000)	(114,857)
Lillah & Sadqah		(72,785)	(21,212)
Total		<u>(159,555)</u>	<u>(136,069)</u>
Net income		35,164	23,772
Reconciliation of funds			
Total funds brought forward		317,961	294,189
Total funds carried forward		<u>353,125</u>	<u>317,961</u>

Rahmah Foundation
Statement of Financial Position
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Investments	12/13	199,502	199,502
		<u>199,502</u>	<u>199,502</u>
Current assets			
Debtors	14	25,000	-
Cash at bank and in hand		129,103	118,938
		<u>154,103</u>	<u>118,938</u>
Creditors: amounts falling due within one year	15	(480)	(479)
Net current assets		<u>153,623</u>	<u>118,459</u>
Total assets less current liabilities		<u>353,125</u>	<u>317,961</u>
Net assets		<u>353,125</u>	<u>317,961</u>
The funds of the charity			
Restricted income funds	16	353,125	317,961
Total funds		<u>353,125</u>	<u>317,961</u>

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



 Mr Ismail Ibrahim Lorgat
 Trustee

14 September 2022

Rahmah Foundation
Notes to the Financial Statements
For the year ended 31 March 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

Rahmah Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

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:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

The income/gains have been applied for charitable purposes only and as a result Section 505 ICTA 1988 provides for the exemption of charity's income from direct taxation.

2. Income from donations and legacies

	2022	2021
	£	£
Restricted funds		
Donations received	170,673	155,309
Gifts in kind	13,574	4,532
	184,247	159,841

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2022

3. Investment income

	2022	2021
	£	£
Restricted funds		
Income from investment properties	10,472	-
	10,472	-
	10,472	-

4. Investment management costs

	2022	2021
	£	£
Restricted funds		
Investment property management fees	4,770	-
	4,770	-
	4,770	-

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2022

5. Costs of charitable activities by fund type

	2022	2021
	£	£
Restricted funds		
Zakat		
Direct cost		
Rahmah Foundation Kolkata	82,000	114,857
	82,000	114,857
Lillah & Sadqah		
Direct cost		
Anjuman-E-Islahul Muslimin - Prayer Hall	-	19,000
Birmingham Muslim Burial Council	-	1,000
Islamic Welfare	10,000	-
Kokni Muslim Association	8,940	-
Jamiat Ulama I Hind	11,920	-
Anjuman-E-Islahul Muslimin	5,150	-
Dr G M Lorgat Medical Aid	32,000	-
Withy Trees Welfare	3,110	-
	71,120	20,000
Support costs		
Lillah & Sadqah		
Governance costs		
Accountancy fees	540	510
Depreciation of owned assets	-	462
Motor and travel expenses	980	-
Other finance costs	145	240
	1,665	1,212
	154,785	136,069

6. Costs of charitable activities by activity type

	2022	2021
	£	£
Activities undertaken directly		
Zakat	82,000	114,857
Lillah & Sadqah	72,785	21,212
	154,785	136,069

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2022

7. Analysis of support costs

	2022	2021
	£	£
Governance costs	1,665	1,212

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	-	462
Accountancy fees	540	510

9. Staff costs and emoluments

There were no employees during the year.

10. Trustee remuneration and related party transactions

No member of the board or trustee nor any person connected with them has received or is due to receive any remuneration for the period, directly or indirectly from the charity's fund.

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for restricted funds.

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2022

Investments

12. Analysis of movement of commercial investments

	Investment property £
Fair value at 01 April 2021	199,502
Fair value at 31 March 2022	199,502

13. Analysis of investments between funds as at year ended 31 March 2022

	2022 £	2021 £
Restricted funds		
Investment properties	199,502	199,502
	199,502	199,502

14. Debtors

	2022 £	2021 £
Amounts due within one year:		
Other debtors	25,000	-
	25,000	-

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	480	479
	480	479

16. Movement in funds

Restricted Funds

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
General	317,961	194,719	(159,555)	353,125
	317,961	194,719	(159,555)	353,125

Rahmah Foundation
Notes to the Financial Statements Continued
For the year ended 31 March 2022

Restricted Funds - Previous year

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
General	294,189	159,841	(136,069)	317,961
	<u>294,189</u>	<u>159,841</u>	<u>(136,069)</u>	<u>317,961</u>

17. Analysis of net assets between funds

	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£
Restricted funds			
General	199,502	153,623	353,125
	<u>199,502</u>	<u>153,623</u>	<u>353,125</u>

Previous year

	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£
Restricted funds			
General	199,502	118,459	317,961
	<u>199,502</u>	<u>118,459</u>	<u>317,961</u>

RAHMAH FOUNDATION

England & Wales - Charity number 1140153

Accounts

REGISTERED CHARITY NUMBER: 1140153

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
RAHMAH FOUNDATION

Mibsons Limited
Chartered Certified Accountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

RAHMAH FOUNDATION

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FOR THE YEAR ENDED 31 MARCH 2021

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RAHMAH FOUNDATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The key objectives of the charity are summarised as follows:

- To promote advancement of education, religion and health worldwide. Assist in preventing or providing relief of poverty and hardship worldwide including hardship caused by famine, war or other disaster, to those in need especially the aged by providing shelter, food and clothing worldwide.
-

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rahmah Foundation was established on 01 February 2011 to promote advancement of education, religion and health worldwide. Assist in preventing or providing relief of poverty and hardship worldwide including hardship caused by famine, war or other disasters, to those in need especially the aged by providing shelter, food and clothing worldwide.

It constituted a trust deed on 27 September 2010 in view of registering with the Charity Commission. On 11 February 2011, RAHMAH FOUNDATION was granted registration as an unincorporated charity (Charity Number 1140153).

Organisational Structure

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body quarterly and are responsible for all decision taken in relating to running the organisation facilities and the activities provided by the charity

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1140153

Principal Address

128 Townley Gardens
Birmingham
B6 6LR

Trustees

Mr Ismail Bhayat
Mr Ismail Ibrahim Lorgat
Mr Sabbir Ahmed Karolia
Mr Mohamed Uvaish Bhayat

Independent Examiner

Mibsons Limited
Chartered Certified Accountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

RAHMAH FOUNDATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES'S 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 February 2016), (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 judgments 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 8th October 2021



Mr Ismail Ibrahim Lorgat
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RAHMAH FOUNDATION

Independent examiner's report to the trustees of Rahamah Foundation

I report to the charity trustees on my examination of the accounts of the Rahmah Foundation for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mibsons Limited
Chartered Certified Accountant
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

Date: 08 October 2021

RAHMAH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds	Restricted funds	31/03/21 Total funds	31/03/20 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	155,309	155,309	89,957
Other trading activities	3	-	4,532	4,532	13,489
		-----	-----	-----	-----
Total		-	159,841	159,841	103,446
Closing stock movement		-	-	-	-
EXPENDITURE ON					
Donations Oversea	4	-	134,857	134,857	96,043
Support costs	5	-	1,212	1,212	1,710
		-----	-----	-----	-----
NET INCOME		-	23,772	23,772	5,693
RECONCILIATION OF FUNDS					
Total funds brought forward		-	294,189	294,189	288,496
		-----	-----	-----	-----
TOTAL FUNDS CARRIED FORWARD		-	317,961	317,961	294,189
		=====	=====	=====	=====

The notes form part of these financial statements

RAHMAH FOUNDATION

BALANCE SHEET
AT 31 MARCH 2021

		Unrestricted funds	Restricted funds	31/03/21 Total Funds	31/03/20 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	8	-	-	-	462
Freehold property	8	-	199,502	199,502	-
		-	199,502	199,502	462
CURRENT ASSETS					
Cash at bank and in hand		-	118,939	118,939	294,177
		-	118,939	118,939	294,177
CREDITORS					
Amounts falling due within one year	10	-	(480)	(480)	(450)
NET CURRENT ASSETS					
		-	118,459	118,459	293,727
TOTAL ASSETS LESS CURRENT LIABILITIES					
		-	317,961	317,961	294,189
NET ASSETS					
		-	317,961	317,961	294,189
FUNDS					
Balance brought forward	11		294,189	294,189	288,496
Unrestricted funds		-	-	-	-
Restricted funds		-	23,772	23,772	5,693
TOTAL FUNDS					
		-	317,961	317,961	294,189

The financial statements were approved by the Board of Trustees on 08 October 2021 and were signed on its behalf by:



Mr Ismail Ibrahim Lorgat
Trustee

The notes form part of these financial statements

RAHMAH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Tangible fixed assets

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

Computer Equipment	20% on straight line
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Taxation

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

2 DONATIONS AND LEGACIES

	31/03/21	31/03/20
	£	£
Donations - General	155,309	89,957
	<u>155,309</u>	<u>89,957</u>

RAHMAH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3 OTHER TRADING ACTIVITIES

	31/03/21	31/03/20
	£	£
Gift Aid Tax reclaimed	4,532	13,489
	4,532	13,489

4 Direct Charitable Expenditures

Donations to oversea

	31/03/21	31/03/20
	£	£
Rahmah foundation Kolkata	114,857	96,043
Other Donations given	20,000	
	134,857	96,043

5 SUPPORT COSTS

Management costs	750	1,158
Other costs	462	552
	1,212	1,710

6 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

7 STAFF COSTS

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

8 TANGIBLE FIXED ASSETS

	Freehold £	Improvement £	Computer £	Totals £
COST				
At 31 March 2020	-	-	2,760	2,760
Additions	199,502			199,502
At 31 March 2021	199,502	-	2,760	202,262
DEPRECIATIONS				
At 31 March 2020	-	-	2,297	2,297
Charge for year	-	-	463	463
At 31 March 2021	-	-	2,760	2,760
NET BOOK VALUE				
At 31 March 2021	199,502	-	-	199,502
At 31 March 2020	-	-	463	463

RAHMAH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/21	31/03/20
	£	£
Other debtors	-	-
	-	-

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/21	31/03/20
	£	£
Other creditors- Accruals	480	450
	480	450

11 MOVEMENT IN FUNDS

	At 1.4.20	Net	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	-	-	-
Restricted funds			
General fund	294,189	23,772	317,961
TOTAL FUNDS	294,189	23,772	317,961

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

	Incoming	Resources	Movement in
	£	£	£
Unrestricted funds			
General fund	-	-	-
Restricted funds			
General fund	159,841	(136,069)	23,772
TOTAL FUNDS	159,841	(136,069)	23,772

Comparatives for movement in funds

	At 1.4.18	Net	At 31.3.19
	£	£	£
Unrestricted funds			
General fund	-	-	-
Restricted funds			
General fund	288,496	5,693	294,189
TOTAL FUNDS	288,496	5,693	294,189

RAHMAH FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11 MOVEMENT IN FUNDS - continued

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

	Incoming	Resources	Movement in
	£	£	£
Unrestricted funds			
General fund	-	-	-
Restricted funds			
General fund	103,446	(97,753)	5,693
TOTAL FUNDS	<u>103,446</u>	<u>(97,753)</u>	<u>5,693</u>

12 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021

RAHMAH FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31/03/21	31/03/20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - General	155,309	89,957
	<u>155,309</u>	<u>89,957</u>
Other trading activities		
Gift Aid Tax reclaimed	4,532	13,489
	<u>4,532</u>	<u>13,489</u>
Total incoming resources	<u>159,841</u>	<u>103,446</u>
EXPENDITURE		
Direct Charitable Expenditure		
Rahmah foundation kolkata	114,857	96,043
Other Donations	20,000	-
	<u>134,857</u>	<u>96,043</u>
Support costs		
Management		
Accountancy Fee	510	450
Bank Charges	240	118
Travelling	-	590
	<u>750</u>	<u>1,158</u>
Other		
Depreciation	462	552
	<u>462</u>	<u>552</u>
Total resources expended	<u>136,069</u>	<u>97,753</u>
Net income	<u>23,772</u>	<u>5,693</u>

This page does not form part of the statutory financial statements