

Charity registration number 1156561 (England and Wales)

Company registration number 08670686

**REHMAT TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# REHMAT TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Salamat Ali Mr Majid Ali Mr Aadil Ali Mr Amanat Ali
<b>Secretary</b>	Mr Salamat Ali
<b>Charity number (England and Wales)</b>	1156561
<b>Company number</b>	08670686
<b>Principal address</b>	3 Friars Way Ealing London United Kingdom W3 6QF
<b>Registered office</b>	183-189 The Vale Acton London United Kingdom W3 7RW
<b>Independent examiner</b>	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW

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# REHMAT TRUST

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 10

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# REHMAT TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Rehmat Trust's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The objects are to set up, create, establish and arrange institutions for the advancement of health and education for the poor communities.

One of the key objectives of Rehmat trust was to provide support to projects and institutes, which are responsible for refurbishment of medical facilities and providing free health services including medicines and treatment to the poor people.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Rehmat Trust should undertake.

### *Activities*

The results for the year are shown in the statement of financial activities including income and expenditure account.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

The charity has made a meaningful impact in the lives of needy and vulnerable families, with a special focus on supporting single mothers and their children. We have distributed essential food packages to countless low-income households, ensuring they do not go hungry during difficult times. In addition, we have provided financial assistance to help poor families cover the costs of their daughters' marriages, preserving their dignity and easing economic burdens. Our efforts have also extended to funding the construction of small homes for homeless families, giving them a safe and stable place to live and rebuild their lives.

### **Financial review**

Please refer to statement of financial activities.

### *Reserves policy*

It is the policy of the Rehmat Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Rehmat Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### *Major risks*

The trustees have assessed the major risks to which the Rehmat Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The company is a registered charity and a company limited by guarantee without having any share capital.

# REHMAT TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Salamat Ali

Mr Majid Ali

Mr Aadil Ali

Mr Amanat Ali

### *Recruitment and appointment of trustees*

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

### *Organisational structure*

The charity is single organisation.

### *Relationship with related parties*

There are no connected charities.

The trustees' report was approved by the Board of Trustees.

Mr Salamat Ali  
**Trustees**

Mr Amanat Ali  
**Trustees**

29 June 2025

# REHMAT TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REHMAT TRUST

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I report to the trustees on my examination of the financial statements of Rehmat Trust (the Rehmat Trust) for the year ended 30 September 2024.

### **Responsibilities and basis of report**

As the trustees of the Rehmat Trust (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Rehmat Trust are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Rehmat Trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **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 Rehmat Trust as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

### **Reddy Siddiqui LLP**

183-189 The Vale

Acton

London

W3 7RW

United Kingdom

29 June 2025

# REHMAT TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	3	44,040	41,088
Other income	4	-	3,790
<b>Total income</b>		44,040	44,878
<b>Expenditure on:</b>			
Charitable activities	5	42,620	59,669
<b>Total expenditure</b>		42,620	59,669
<b>Net income/(expenditure) and movement in funds</b>		1,420	(14,791)
<b>Reconciliation of funds:</b>			
Fund balances at 1 October 2023		47,744	62,535
<b>Fund balances at 30 September 2024</b>		49,164	47,744

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# REHMAT TRUST

## BALANCE SHEET

**AS AT 30 SEPTEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		49,824		48,404	
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	(660)		(660)	
<b>Net current assets</b>			49,164		47,744
<b>The funds of the Rehmat Trust</b>					
Unrestricted funds	<b>11</b>		49,164		47,744
			49,164		47,744

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 29 June 2025

Mr Amanat Ali  
**Trustees**

Company registration number 08670686 (England and Wales)



# REHMAT TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 1 Accounting policies

##### Charity information

Rehmat Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 183-189 The Vale, Acton, London, W3 7RW, United Kingdom.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Rehmat Trust's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Rehmat Trust is a Public Benefit Entity as defined by FRS 102.

The Rehmat Trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Rehmat Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

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

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Rehmat Trust.

##### 1.4 Incoming resources

Income is recognised when the Rehmat Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Rehmat Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Rehmat Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# REHMAT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Rehmat Trust's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the Rehmat Trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# REHMAT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	44,040	41,088

### 4 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
HMRC Gift Aid Claim	-	3,790

### 5 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Charitable expenditure Overseas - Donation to Human Welfare Society	32,000	58,286
Charitable expenditure United Kingdom	9,700	27
	41,700	58,313
<b>Share of support and governance costs (see note 6)</b>		
Support	104	174
Governance	816	1,182
	42,620	59,669
<b>Analysis by fund</b>		
Unrestricted funds	42,620	59,669

# REHMAT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 6 Support costs allocated to activities

	2024 £	2023 £
Bank Charges	104	174
Governance costs	816	1,182
	<u>920</u>	<u>1,356</u>
<b>Analysed between:</b>		
Charitable activities	<u>920</u>	<u>1,356</u>

Governance costs includes payments to the accountant of £480+vat (2022: £480+vat)

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>660</u>	<u>660</u>

# REHMAT TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	47,744	44,040	(42,620)	49,164
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 October 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 30 September 2023</b>
	£	£	£	£
General funds	62,535	44,878	(59,669)	47,744
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>