

Charity registration number 1160660 (England and Wales)

FATIMA AND RABIA HANDS OF MERCY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

FATIMA AND RABIA HANDS OF MERCY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mohammad Ateeq Muhammad Rabbani Hafeez Ul-Rahman
Charity number	1160660
Principal address	43 Grange Road Cradley Heath UK B64 6RT

FATIMA AND RABIA HANDS OF MERCY

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FATIMA AND RABIA HANDS OF MERCY

REPORT

FOR THE YEAR ENDED 28 FEBRUARY 2025

The Trustees present their annual report and financial statements for the year ended 28 February 2025.

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 charity's governing document, the Charities Act 2011, 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)".

Objectives and activities

AIMS:

Advance the religion and culture of Islam.

Advance education with the overall aim to improve quality of life, enhance life skills, and improve livelihood opportunities.

Prevention and relief of poverty and sickness anywhere in the world, in particular amongst those affected by natural disasters, wars, conflicts, financial hardship and other humanitarian emergencies.

Improve the condition of life of the inhabitants of the Black Country & Birmingham and the surrounding area.

Promote religious harmony for the benefit of the public.

OBJECTIVES

To achieve these aims we will:

Promote 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 Qur'an and the Sunnah of the Prophet Muhammad (peace upon him).

Organise learning and skills development programmes for the public benefit.

Provide monetary or other assistance, including medicines, hospitals, shelter and food.

Provision of facilities for recreation or other leisure time occupation of individuals.

Educate the public in different religious beliefs and promote knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

The above aims and objectives relate to the charity commission guidelines specifically:

The advancement of community development.

The advancement of culture.

The advancement of health and well-being.

Additionally:

Bringing people together across diversity.

Promoting and supporting well-being of communities, families and individuals.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FATIMA AND RABIA HANDS OF MERCY

REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

Achievements and performance

Over the course of the year, we continued to contribute to the existing projects in the Azad Kashmir area of Pakistan.

This year during the days of Dhul Hijjah, we provided Qurbani (religious sacrifice) where the meat was distributed to the needy in our catchment area in Azad Kashmir.

The teacher's fund project has continued to offer basic Qur'anic literacy classes and communal prayer facilities at Gulzar-e-Madinah, Abdullahpur, Azad Kashmir.

This year, we continued to facilitate and fund a free Islamic scholarship programme online for students globally to advance our object of furthering reliable Islamic education to the masses. This project is provided by the International Islamic Knowledge Academy and is delivered by our chair Dr Mohammad Ateeq.

Ramadan food parcels (zakat), Siddique Akbar mosque contribution and a Waterbore project in Haripur AK were successfully executed as planned.

The success of Fatima & Rabia Hands of Mercy is down to its committed Board and passionate team of volunteers.

We remain heavily dependent on private donations of our sincere donors and look forward to another successful year.

Financial review

The statement of financial activities shows net incoming resources for the year of £4,813 (2024; net incoming resources £18,413).

Reserves policy

Fatima & Rabia Hands of Mercy has operated since 2015 as a registered charity (1160660). We generally operate a balanced budget within each financial year. In respect of reserves at the end of each financial year the aim is to build up unrestricted reserves for operation running costs. It is anticipated that the reserves will be built up over the next three years and it will follow the principles below:

- A breakdown of reserves at the end of financial year, with an indication of the status of these figures (e.g. audited/draft management, etc.)
- Any actual or currently planned transfers affecting reserves since that date; and a description of the purpose and current spending plans for each category of reserves where appropriate, cross referenced to published accounts
- Committed Reserves - Funds that are allocated by an organisation from its retained resources for a specified purpose
- Free Reserves - Retained resources that are available for general unspecified future purpose

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mohammad Ateeq

Muhammad Rabbani

Hafeez Ul-Rahman

FATIMA AND RABIA HANDS OF MERCY

REPORT (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

The report was approved by the Board of Trustees.


Mohammad Ateeq (Nov 11, 2025 14:42:04 GMT)
Mohammad Ateeq
Trustee

26 September 2025

FATIMA AND RABIA HANDS OF MERCY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 28 FEBRUARY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	-	27,139	27,139	-	24,968	24,968
Total income		-	27,139	27,139	-	24,968	24,968
Expenditure on:							
Charitable activities	3	503	21,823	22,326	422	6,133	6,555
Total expenditure		503	21,823	22,326	422	6,133	6,555
Net income/(expenditure) and movement in funds		(503)	5,316	4,813	(422)	18,835	18,413
Reconciliation of funds:							
Fund balances at 1 March 2024		(684)	40,466	39,782	(262)	21,631	21,369
Fund balances at 28 February 2025		(1,187)	45,782	44,595	(684)	40,466	39,782

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


FATIMA AND RABIA HANDS OF MERCY

BALANCE SHEET

AS AT 28 FEBRUARY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		45,435		40,745	
Creditors: amounts falling due within one year	8	(840)		(963)	
Net current assets			44,595		39,782
The funds of the charity					
Restricted income funds	9		45,782		40,466
Unrestricted funds	10		(1,187)		(684)
			44,595		39,782

The financial statements were approved by the Trustees on 26 September 2025


Mohammad Ateeq (Nov 11, 2025 14:42:04 GMT)
Mohammad Ateeq
Trustee

FATIMA AND RABIA HANDS OF MERCY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

1 Accounting policies

1.1 Accounting convention

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. 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 charity 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 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.

1.4 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.

1.5 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.

1.6 Taxation

The charity is exempt from tax on its charitable activities.

FATIMA AND RABIA HANDS OF MERCY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

2 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Grants	27,139	24,968
Donations and gifts		
	27,139	24,968
Other	(27,139)	(24,968)
	-	-

3 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Teacher	1,020	868
Zakat	919	-
Qurbani	432	650
Dars Nizami	18,103	4,615
Water	649	-
Masjid	700	-
	21,823	6,133
Share of support and governance costs (see note 4)		
Support	84	2
Governance	420	420
	22,327	6,555
Analysis by fund		
Unrestricted funds	503	422
Restricted funds	21,823	6,133
	22,326	6,555

FATIMA AND RABIA HANDS OF MERCY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

4 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Bank charges	84	-	84	2	-	2
Accountancy fees	-	420	420	-	420	420
	<u>84</u>	<u>420</u>	<u>504</u>	<u>2</u>	<u>420</u>	<u>422</u>
Analysed between Charitable activities	<u>84</u>	<u>420</u>	<u>504</u>	<u>2</u>	<u>420</u>	<u>422</u>

5 Trustees

Trustees' remuneration and benefits

During the period Mohammad Ateeq was paid £18,103 for Dars Nizami. The payment was made for services provided to the charity. The terms of the arrangement was agreed by all trustees with the exception of Mohammad Ateeq. The trustees consider the agreement to be beneficial for the charity as the amount charged is less than the applicable market rate for the provision of such services.

6 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

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

7 Taxation

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

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	420	-
Other creditors	<u>420</u>	<u>963</u>
	<u>840</u>	<u>963</u>

FATIMA AND RABIA HANDS OF MERCY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2025

9 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 March 2024 £	Incoming resources £	Resources expended £	At 28 February 2025 £
	40,466	27,139	(21,823)	45,782
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 March 2023 £	Incoming resources £	Resources expended £	At 29 February 2024 £
	21,631	24,968	(6,133)	40,466
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10 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 March 2024 £	Resources expended £	At 28 February 2025 £
General funds	(684)	(503)	(1,187)
	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 March 2023 £	Resources expended £	At 29 February 2024 £
General funds	(262)	(422)	(684)
	<u> </u>	<u> </u>	<u> </u>

11 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 28 February 2025:			
Current assets/(liabilities)	(1,187)	45,782	44,595
	<u> </u>	<u> </u>	<u> </u>
	(1,187)	45,782	44,595
	<u> </u>	<u> </u>	<u> </u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 FEBRUARY 2025

11 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 29 February 2024:			
Current assets/(liabilities)	(684)	40,466	39,782
	<u>(684)</u>	<u>40,466</u>	<u>39,782</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).