

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 1st April 2024
for
AL-RAHMAH FAITH CENTRE**

Silver Arc
Chartered Certified Accountants
1 Quality Court
Chancery Lane
London
WC2A 1HR

**Contents of the Financial Statements
FOR THE YEAR ENDED 1ST APRIL 2024**

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**Report of the Trustees
FOR THE YEAR ENDED 1ST APRIL 2024**

The trustees present their report with the financial statements of the charity for the Period ended 01 April 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and public benefit

The objectives of Al-Rahmah faith centre as set out in its Articles of Association are:

To advance the religion of Islam in the UK for the benefit of the public through the holding of prayer meetings, lectures, religious activities to enlighten others about the religion of Islam.

In pursuance of these objects, the charity hosts a range of activities for the benefit of the public.

Significant activities

The Charity has provided facilities to the general public at the centre in Leeds.

A wide range of activities are on offer for both Muslims and non-Muslims. We place strong emphasis on including everyone in the community and developing strong characteristics in our youth to treat everyone equal in society and not to discriminate against race, religion or sexual orientation.

We provide religious teachings to adults and children, developing Islamic Manners in accordance with the teachings of Prophet Muhammad (PBUH).

Since the pandemic, the charity has adapted the way it has delivered its services and activities. Government guidelines were strictly followed and social distancing measures were in place all times while on premises.

Religious Activities

1) Prayer

The masjid provides a centre for our prayers and worship and for the activities associated with our faith. During the week we have about 130 - 180 people who regularly attend daily and Friday Prayers.

2) Marriage Solemnisation

Family life is the building block of a successful society, and marriage is an occasion of great joy in the Muslim community. Al-Rahmah facilitates the solemnisation of an Islamic contract of marriage. The newly married couple is provided with an official "Nikah" certificate to show that they have been married according to Islamic law.

3) Religious Advice & Counselling

Muslims turn to masjid for guidance and advice in all matters of their day-to-day life. Al-Rahmah has trained imams to advice and counsel on the many concerns of the community such as bereavement, cultural challenges, generational issues and matrimonial problems.

Public benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

Volunteers

The charity benefits from a team of dedicated and committed volunteers, who are skilled in many areas. They are key to the success of the charity in delivering public benefit to the community. They have contributed their time and efforts to drive the organisation forward to ensure that more people, particularly the youth, can benefit from the services and activities that the charity offer. The madrasa will be wholly managed and run by teachers, volunteers and helpers. The volunteers will also run all the recreational activities for the ladies and the youth, as well as maintaining the building to ensure a safe environment for everyone. All volunteers who will be working closely with children would be required to get DBS checked and trained for health and safety.

**Report of the Trustees
FOR THE YEAR ENDED 1ST APRIL 2024**

FINANCIAL REVIEW

Reserves policy

Charity has funds applied to the relevant purpose. An analysis of expenditure is shown in the Statement of Financial Activities on page 6.

The reserves currently stands at £294,622 and details are as follows:

Unrestricted funds £86,484

Restricted funds £208,138

FUTURE PLANS

Governance and Administration

The trustees will ensure that all the policies are in place, reviewed regularly and all volunteers are up to date with their training to ensure compliance with safeguarding children, health and safety and data protection. All volunteers who are working closely with children have been DBS checked and any new volunteers will undergo this check. A suitable insurance policy is in place.

Funding

The financial reserve of the charity is in a good position to provide more classes to benefit the Community. We encourage users to set up standing orders and hold fundraising events. We have introduced a small charge for some of our services to contribute towards the charity expenses.

Projects

The charity aims to grow and expand its services to more people at the Leeds centre as well develop other centres across the UK. We also plan to arrange regular visits to the countryside during all seasons to encourage families and youth to appreciate nature and experience an alternative to the busy urban lifestyle.

Our youth club volunteers have successfully expanded the sports timetable to include additional exercise and gym classes, offered mostly free of charge or at reduced rates, ensuring greater accessibility for all

Developing Relationships

We will continue to open our activities/services to both Muslims and non-Muslims. We will have open and interfaith days to challenge misconceptions about Islam and explain Muslim concepts. We will continue to think of new ways to draw in more users from the wider community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a CIO

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187331

Principal address

Unit 6
Gemini Business Park
Sheepscar Court
Leeds
LS7 3JB

Trustees

A P Shan
M Iqbal
M Rashid (Chair)

AL-RAHMAH FAITH CENTRE

**Report of the Trustees
FOR THE YEAR ENDED 1ST APRIL 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Silver Arc
Chartered Certified Accountants
1 Quality Court
Chancery Lane
London
WC2A 1HR

Approved by order of the board of trustees on 26th March 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'M Rashid', written over a horizontal line.

M Rashid-(Chair) - Trustee

**Independent Examiner's Report to the Trustees of
Al-Rahmah Faith Centre**

Independent examiner's report to the trustees of Al-Rahmah Faith Centre

I report to the charity trustees on my examination of the accounts of Al-Rahmah Faith Centre (the Trust) for the year ended 1st April 2024.

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 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.

U Zahoor

Usman Zahoor

Silver Arc
Chartered Certified Accountants
1 Quality Court
Chancery Lane
London
WC2A 1HR

26th March 2025

AL-RAHMAH FAITH CENTRE

Statement of Financial Activities FOR THE YEAR ENDED 1ST APRIL 2024

		Unrestricted fund £	Restricted fund £	1/4/24 Total funds £	1/4/23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	74,869	-	74,869	66,240
Charitable activities	3				
Mosque and community		1,942	5,624	7,566	18,500
Sadaka & Zakat		-	3,726	3,726	1,826
Other income		5,720	-	5,720	-
Total		82,531	9,350	91,881	86,566
EXPENDITURE ON					
Charitable activities	4				
Mosque and community		68,872	18,277	87,149	89,452
Other		814	-	814	-
Total		69,686	18,277	87,963	89,452
NET INCOME/(EXPENDITURE)		12,845	(8,927)	3,918	(2,886)
Transfers between funds	11	(4,579)	4,579	-	-
Net movement in funds		8,266	(4,348)	3,918	(2,886)
RECONCILIATION OF FUNDS					
Total funds brought forward		78,218	212,486	290,704	293,590
TOTAL FUNDS CARRIED FORWARD		86,484	208,138	294,622	290,704

The notes form part of these financial statements

AL-RAHMAH FAITH CENTRE

Balance Sheet 1ST APRIL 2024

	Notes	Unrestricted fund £	Restricted fund £	1/4/24 Total funds £	1/4/23 Total funds £
FIXED ASSETS					
Tangible assets	9	127,181	207,749	334,930	339,606
CURRENT ASSETS					
Cash at bank and in hand		11,993	389	12,382	3,527
CREDITORS					
Amounts falling due within one year	10	(52,690)	-	(52,690)	(52,429)
NET CURRENT ASSETS		<u>(40,697)</u>	<u>389</u>	<u>(40,308)</u>	<u>(48,902)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>86,484</u>	<u>208,138</u>	<u>294,622</u>	<u>290,704</u>
NET ASSETS		<u>86,484</u>	<u>208,138</u>	<u>294,622</u>	<u>290,704</u>
FUNDS	11				
Unrestricted funds				86,484	78,218
Restricted funds				<u>208,138</u>	<u>212,486</u>
TOTAL FUNDS				<u>294,622</u>	<u>290,704</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26th March 2025 and were signed on its behalf by:



M Rashid-(Chair) - Trustee



A P Shan - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
FOR THE YEAR ENDED 1ST APRIL 2024**

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 2019)', 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

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using either a straight line or reducing balance method, as indicated below.

Depreciation is provided on the following basis:

Buildings - 2% Straight Line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

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.

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1ST APRIL 2024

2. DONATIONS AND LEGACIES

	1/4/24	1/4/23
	£	£
Donations	<u>74,869</u>	<u>66,240</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	1/4/24	1/4/23
		£	£
Madrasa Income	Mosque and community	1,942	2,829
Mosque project	Mosque and community	2,030	10,487
Zakat income	Mosque and community	924	-
Fundraising events	Mosque and community	-	5,184
Iftar	Mosque and community	1,945	-
Disaster Appeal	Mosque and community	725	-
Sadaka income	Sadaka & Zakat	3,726	1,826
		<u>11,292</u>	<u>20,326</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Mosque and community	<u>51,155</u>	<u>35,994</u>	<u>87,149</u>

5. SUPPORT COSTS

	Management	Human resources	Governance costs	Totals
	£	£	£	£
Mosque and community	<u>8,994</u>	<u>25,396</u>	<u>1,604</u>	<u>35,994</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits paid for the period ended 01 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1st April 2024 nor for the year ended 1st April 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	1/4/24	1/4/23
Engaged on management and administration	<u>2</u>	<u>3</u>

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

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1ST APRIL 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,240	-	66,240
Charitable activities			
Mosque and community	2,829	15,671	18,500
Sadaka & Zakat	-	1,826	1,826
Total	<u>69,069</u>	<u>17,497</u>	<u>86,566</u>
EXPENDITURE ON			
Charitable activities			
Mosque and community	<u>63,335</u>	<u>26,117</u>	<u>89,452</u>
NET INCOME/(EXPENDITURE)	5,734	(8,620)	(2,886)
Transfers between funds	<u>(4,265)</u>	<u>4,265</u>	<u>-</u>
Net movement in funds	1,469	(4,355)	(2,886)
RECONCILIATION OF FUNDS			
Total funds brought forward	76,749	216,841	293,590
TOTAL FUNDS CARRIED FORWARD	<u><u>78,218</u></u>	<u><u>212,486</u></u>	<u><u>290,704</u></u>

9. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 2nd April 2023 and 1st April 2024	<u>348,958</u>
DEPRECIATION	
At 2nd April 2023	9,352
Charge for year	<u>4,676</u>
At 1st April 2024	<u>14,028</u>
NET BOOK VALUE	
At 1st April 2024	<u><u>334,930</u></u>
At 1st April 2023	<u><u>339,606</u></u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1ST APRIL 2024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1/4/24 £	1/4/23 £
Taxation and social security	8,290	8,029
Other creditors	44,400	44,400
	<u>52,690</u>	<u>52,429</u>

11. MOVEMENT IN FUNDS

	At 2.4.23 £	Net movement in funds £	Transfers between funds £	At 1.4.24 £
Unrestricted funds				
General fund	78,218	12,845	(4,579)	86,484
Restricted funds				
Restricted fund	212,486	(8,927)	4,579	208,138
TOTAL FUNDS	<u>290,704</u>	<u>3,918</u>	<u>-</u>	<u>294,622</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,531	(69,686)	12,845
Restricted funds			
Restricted fund	9,350	(18,277)	(8,927)
TOTAL FUNDS	<u>91,881</u>	<u>(87,963)</u>	<u>3,918</u>

Comparatives for movement in funds

	At 2.4.22 £	Net movement in funds £	Transfers between funds £	At 1.4.23 £
Unrestricted funds				
General fund	76,749	5,734	(4,265)	78,218
Restricted funds				
Restricted fund	216,841	(8,620)	4,265	212,486
TOTAL FUNDS	<u>293,590</u>	<u>(2,886)</u>	<u>-</u>	<u>290,704</u>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1ST APRIL 2024

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,069	(63,335)	5,734
Restricted funds			
Restricted fund	17,497	(26,117)	(8,620)
TOTAL FUNDS	<u>86,566</u>	<u>(89,452)</u>	<u>(2,886)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 2.4.22 £	Net movement in funds £	Transfers between funds £	At 1.4.24 £
Unrestricted funds				
General fund	76,749	18,579	(8,844)	86,484
Restricted funds				
Restricted fund	216,841	(17,547)	8,844	208,138
TOTAL FUNDS	<u>293,590</u>	<u>1,032</u>	<u>-</u>	<u>294,622</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,600	(133,021)	18,579
Restricted funds			
Restricted fund	26,847	(44,394)	(17,547)
TOTAL FUNDS	<u>178,447</u>	<u>(177,415)</u>	<u>1,032</u>

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1ST APRIL 2024**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 1st April 2024.

AL-RAHMAH FAITH CENTRE**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1ST APRIL 2024**

	1/4/24 £	1/4/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	74,869	66,240
Charitable activities		
Madrassa Income	1,942	2,829
Mosque project	2,030	10,487
Zakat income	924	-
Sadaka income	3,726	1,826
Fundraising events	-	5,184
Iftar	1,945	-
Disaster Appeal	725	-
	11,292	20,326
Other income		
Hall Hire	5,000	-
Other income	720	-
	5,720	-
Total incoming resources	91,881	86,566
EXPENDITURE		
Charitable activities		
Rates and water	8,449	5,455
Insurance	1,122	-
Advertising	2,357	6,044
Sundries Expense	28	291
Donation to other charities	17,908	7,325
Repairs and maintenance	11,632	16,759
Event Cost	4,440	-
Books	543	1,074
Freehold property	4,676	4,676
	51,155	41,624
Other		
Equipment expenses	814	-
Support costs		
Management		
Light and heat	7,084	5,149
Telephone	434	500
Postage and stationery	930	472
Cleaning	546	-
	8,994	6,121

This page does not form part of the statutory financial statements

AL-RAHMAH FAITH CENTRE**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1ST APRIL 2024**

	1/4/24	1/4/23
	£	£
Management		
Human resources		
Wages	25,396	40,333
Governance costs		
Legal fees	404	174
Independent examination fee	1,200	1,200
	1,604	1,374
Total resources expended	87,963	89,452
Net income/(expenditure)	3,918	(2,886)

This page does not form part of the statutory financial statements