

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 1st April 2025
for
AL-RAHMAH FAITH CENTRE**

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

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FOR THE YEAR ENDED 1ST APRIL 2025**

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AL-RAHMAH FAITH CENTRE

Report of the Trustees FOR THE YEAR ENDED 1ST APRIL 2025

The trustees present their report with the financial statements of the charity for the Period ended 01 April 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 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 provides facilities for the general public at its centre in Leeds.

The Charity offers a wide range of activities for both Muslims and non-Muslims, with a strong commitment to inclusion and community unity. We actively promote positive character development among young people, encouraging respect, equality, and non-discrimination regardless of race, religion, or sexual orientation.

Our services include religious education for adults and children, nurturing Islamic values and manners in line with the teachings of Prophet Muhammad (PBUH).

Since the pandemic, the Charity has adapted the delivery of its services and activities to ensure continued support for the community. All government guidelines have been strictly observed, with appropriate social distancing measures maintained on the premises at all times.

Religious Activities

1) Prayer

The masjid serves as a central place of worship and spiritual gathering for the community, hosting daily prayers as well as the weekly Friday prayer. On average, between 180 and 200 people regularly attend throughout the week, reflecting the masjid's important role in supporting the religious life of the community.

2) Marriage Solemnisation

Family life forms the foundation of a strong and successful society, and marriage is a significant and joyous milestone within the Muslim community. Al-Rahmah facilitates the solemnisation of Islamic marriages by conducting the Nikah ceremony in accordance with Islamic principles. Upon completion, the couple is issued an official Nikah certificate as confirmation that their marriage has been conducted in accordance with Islamic law.

3) Religious Advice & Counselling

Members of the community regularly turn to the masjid for guidance and support in matters affecting their daily lives. Al-Rahmah provides access to trained Imams who offer confidential advice and counselling on a range of issues, including bereavement, cultural and social challenges, generational differences, and marital concerns. Through this service, the masjid aims to provide compassionate, faith-based support to individuals and families within the community.

Public benefit

The Trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011 by giving due consideration to the public benefit guidance issued by the Charity Commission when determining and reviewing the activities carried out by the Charity.

AL-RAHMAH FAITH CENTRE

Report of the Trustees FOR THE YEAR ENDED 1ST APRIL 2025

OBJECTIVES AND ACTIVITIES

Volunteers

The Charity is supported by a team of dedicated and committed volunteers with a wide range of skills and experience. Their contribution is vital to the Charity's ability to deliver public benefit and effectively serve the wider community. Through their time, effort, and commitment, they help drive the organisation forward, ensuring that more people particularly young people are able to access and benefit from its services and activities.

The madrassa is managed and operated by qualified teachers, volunteers, and support staff. Volunteers also lead recreational activities for women and young people and assist with the upkeep and maintenance of the premises to ensure a safe and welcoming environment for all.

All volunteers who work closely with children are required to undergo appropriate DBS checks and receive relevant safeguarding and health and safety training.

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 7.

The reserves currently stands at £292,966 and details are as follows:

Unrestricted funds £89,248

Restricted funds £203,718

AL-RAHMAH FAITH CENTRE

Report of the Trustees FOR THE YEAR ENDED 1ST APRIL 2025

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.

The Trustees ensure that all necessary policies and procedures are in place and subject to regular review. They also ensure that volunteers receive up-to-date training to maintain compliance with safeguarding requirements, health and safety regulations, and data protection legislation. All volunteers who work closely with children are required to undergo enhanced DBS checks, and this requirement applies to all new volunteers prior to commencing their roles. The Charity also maintains appropriate insurance cover to support its activities and safeguard its beneficiaries, volunteers, and premises.

Funding

The Charity's financial reserves are currently in a stable position, enabling it to expand its provision of classes and further benefit the community. To strengthen long-term sustainability, the Charity encourages regular donations through standing orders and organises fundraising events throughout the year. A modest fee has also been introduced for certain services to help contribute towards operational costs and ensure the continued delivery of activities.

Projects

The Charity aims to continue growing and expanding its services to reach more people at its centre in Leeds, while also working towards developing additional centres across the UK. As part of its commitment to community wellbeing, the Charity organises regular countryside visits throughout the year, encouraging families and young people to appreciate nature and enjoy a healthy alternative to busy urban life.

The youth club volunteers have also successfully expanded the sports programme to include a wider range of exercise and gym classes. These sessions are offered either free of charge or at reduced rates, ensuring they remain accessible and inclusive for all members of the community.

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 Way
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 2025

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 25th February 2026 and signed on its behalf by:



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 2025.

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 (FCCA)

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

25th February 2026

AL-RAHMAH FAITH CENTRE

Statement of Financial Activities FOR THE YEAR ENDED 1ST APRIL 2025

		Unrestricted fund £	Restricted fund £	1/4/25 Total funds £	1/4/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	101,703	-	101,703	74,869
Charitable activities	3				
Mosque and community		1,659	3,319	4,978	7,566
Sadaka & Zakat		-	2,990	2,990	3,726
Other income		4,495	-	4,495	5,720
Total		107,857	6,309	114,166	91,881
EXPENDITURE ON					
Charitable activities	4				
Mosque and community		100,559	10,729	111,288	87,149
Other		4,534	-	4,534	814
Total		105,093	10,729	115,822	87,963
NET INCOME/(EXPENDITURE)		2,764	(4,420)	(1,656)	3,918
RECONCILIATION OF FUNDS					
Total funds brought forward		86,484	208,138	294,622	290,704
TOTAL FUNDS CARRIED FORWARD		89,248	203,718	292,966	294,622

The notes form part of these financial statements

AL-RAHMAH FAITH CENTRE

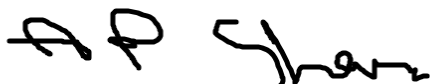
Balance Sheet 1ST APRIL 2025

		Unrestricted fund £	Restricted fund £	1/4/25 Total funds £	1/4/24 Total funds £
FIXED ASSETS	Notes				
Tangible assets	8	134,308	203,329	337,637	334,930
CURRENT ASSETS					
Cash at bank and in hand		4,630	389	5,019	12,382
CREDITORS					
Amounts falling due within one year	9	(10,690)	-	(10,690)	(11,690)
NET CURRENT ASSETS		<u>(6,060)</u>	<u>389</u>	<u>(5,671)</u>	<u>692</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		128,248	203,718	331,966	335,622
CREDITORS					
Amounts falling due after more than one year	10	(39,000)	-	(39,000)	(41,000)
NET ASSETS		<u>89,248</u>	<u>203,718</u>	<u>292,966</u>	<u>294,622</u>
FUNDS	11				
Unrestricted funds				89,248	86,484
Restricted funds				<u>203,718</u>	<u>208,138</u>
TOTAL FUNDS				<u>292,966</u>	<u>294,622</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th February 2026 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 2025**

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

Fixture & fittings - 25% Straight Line

Computer equipment- 25% 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 2025**

2. DONATIONS AND LEGACIES

	1/4/25	1/4/24
	£	£
Donations	<u>101,703</u>	<u>74,869</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	1/4/25	1/4/24
		£	£
Madrasa Income	Mosque and community	1,659	1,942
Mosque project	Mosque and community	309	2,030
Zakat income	Mosque and community	-	924
Iftar	Mosque and community	2,250	1,945
Disaster appeal	Mosque and community	760	725
Zakat income	Sadaka & Zakat	310	-
Sadaka income	Sadaka & Zakat	2,680	3,726
		<u>7,968</u>	<u>11,292</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Mosque and community	<u>77,784</u>	<u>33,504</u>	<u>111,288</u>

5. SUPPORT COSTS

	Management	Human resources	Governance costs	Totals
	£	£	£	£
Mosque and community	<u>12,447</u>	<u>12,000</u>	<u>9,057</u>	<u>33,504</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits paid for the period ended 01 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 1st April 2025 nor for the year ended 1st April 2024.

There were no trustees' expenses paid for the year ended 1st April 2025 nor for the year ended 1st April 2024

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1ST APRIL 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1ST APRIL 2025

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 2nd April 2024	348,958	-	-	348,958
Additions	-	1,259	8,585	9,844
At 1st April 2025	348,958	1,259	8,585	358,802
DEPRECIATION				
At 2nd April 2024	14,028	-	-	14,028
Charge for year	4,676	662	1,799	7,137
At 1st April 2025	18,704	662	1,799	21,165
NET BOOK VALUE				
At 1st April 2025	330,254	597	6,786	337,637
At 1st April 2024	334,930	-	-	334,930

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	1/4/25 £	1/4/24 £
Taxation and social security	9,490	8,290
Other creditors	1,200	3,400
	10,690	11,690

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	1/4/25 £	1/4/24 £
Other creditors	39,000	41,000

11. MOVEMENT IN FUNDS

	At 2.4.24 £	Net movement in funds £	At 1.4.25 £
Unrestricted funds			
General fund	86,484	2,764	89,248
Restricted funds			
Restricted fund	208,138	(4,420)	203,718
TOTAL FUNDS	294,622	(1,656)	292,966

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1ST APRIL 2025

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,857	(105,093)	2,764
Restricted funds			
Restricted fund	6,309	(10,729)	(4,420)
TOTAL FUNDS	<u>114,166</u>	<u>(115,822)</u>	<u>(1,656)</u>

Comparatives for 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>

Comparative 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>

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 1ST APRIL 2025

11. MOVEMENT IN FUNDS - continued

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

	At 2.4.23	Net movement in funds	Transfers between funds	At 1.4.25
	£	£	£	£
Unrestricted funds				
General fund	78,218	15,609	(4,579)	89,248
Restricted funds				
Restricted fund	212,486	(13,347)	4,579	203,718
TOTAL FUNDS	<u>290,704</u>	<u>2,262</u>	<u>-</u>	<u>292,966</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	190,388	(174,779)	15,609
Restricted funds			
Restricted fund	15,659	(29,006)	(13,347)
TOTAL FUNDS	<u>206,047</u>	<u>(203,785)</u>	<u>2,262</u>

12. RELATED PARTY DISCLOSURES

An agreement for advertising services was in place between VVC Media Ltd and AL-Rahmah Faith Centre. Mr Irfan Mohammed Rashid, the son of a trustee, has a participating interest in VVC Media Ltd. During the period, AL-Rahmah Faith Centre paid £16,000 to VVC Media Ltd for advertising services. All transactions were conducted at arm's length.

AL-RAHMAH FAITH CENTRE**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 1ST APRIL 2025**

	1/4/25 £	1/4/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	101,703	74,869
Charitable activities		
Madrassa Income	1,659	1,942
Mosque project	309	2,030
Zakat income	310	924
Sadaka income	2,680	3,726
Iftar	2,250	1,945
Disaster appeal	760	725
	7,968	11,292
Other income		
Hall	-	5,000
Other Income	4,495	720
	4,495	5,720
Total incoming resources	114,166	91,881
EXPENDITURE		
Charitable activities		
Rates and water	4,031	8,449
Insurance	1,072	1,122
Advertising	17,371	2,357
Sundries	224	28
Donation to other charities	28,598	17,908
Repairs and maintenance	14,518	11,632
Event Cost	11,970	4,440
Books	-	543
	77,784	46,479
Other		
Subcontractor	4,435	-
Equipment expense	99	814
	4,534	814
Support costs		
Management		
Light and heat	8,424	7,084
Telephone	466	434
Carried forward	8,890	7,518

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 2025**

	1/4/25	1/4/24
	£	£
Management		
Brought forward	8,890	7,518
Postage and stationery	707	930
Rent	2,100	-
Cleaning	750	546
	12,447	8,994
Human resources		
Wages	12,000	25,396
Governance costs		
Legal fee	720	404
Independent examination fee	1,200	1,200
Freehold property	4,676	4,676
Fixtures and fittings	662	-
Computer equipment	1,799	-
	9,057	6,280
Total resources expended	115,822	87,963
Net (expenditure)/income	(1,656)	3,918

This page does not form part of the statutory financial statements