

**Charity Registration No. 1204943 (England and Wales)**

**AR-RAHMAN TRUST UK**

**REPORT OF THE TRUSTEES AND UNAUDITED  
FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2024**

**AR-RAHMAN TRUST UK**  
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**AR-RAHMAN TRUST UK**

**TRUSTEES' ANNUAL REPORT**

**FOR THE PERIOD ENDED 31 DECEMBER 2024**

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The Trustees present their report and the unaudited financial statements of the charity for the period ended 31 December 2024. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1204943

**Principal address**

7 Dale Grove

Nottingham

NG2 4LT

**Trustees of the charity**

The trustees who have served during the year and since the year end were as follows:

Mr. Sajid Mahmood (Chair)

Mr. Shouaib Ahmed

Mr. Zubair Ahmed

Mr. Altaf Hussain

Mr. Muhammad Imran

Mr. Sajjad Ahmed

Mr. Liaqat Mahmood Aziz

**Bankers**

Virgin Money

Jubilee House

Gosforth

Newcastle upon Tyne

NE3 4PL

**Independent examiner**

Muhammad Armughan Ali Khan, FCCA

Akhter's Limited

Accountants and Business Advisors

64 Castle Boulevard

Nottingham

NG7 1FN

**AR-RAHMAN TRUST UK**

**TRUSTEES' ANNUAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2024 (CONTINUED)**

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**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity was formed and registered in 2023. Its objective is to advance education in Pakistan for the public benefit, particularly by supporting the construction of schools, providing educational equipment and materials, and assisting with the mentoring and training of school principals and teachers.

**Public benefit statement**

The charity aims to serve the whole community, for the benefit of the public in general, wherever possible. In meeting objectives and formulating future plans the trustees have considered the Charity Commission's guidance on public benefit.

**FINANCIAL REVIEW**

**Reserves Policy**

The charity's policy is to ensure that there are sufficient free reserves to cover three months of normal recurring expenditure. The funds held at the bank at the balance sheet date are sufficient to cover normal recurring expenditure for the next twelve months.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a constitution, and is a Charitable Incorporated Organisation (CIO) managed by the board of trustees. New trustees are recruited when required, and are advised of their duties and responsibilities as trustees, on appointment.

**Transactions and financial position**

The Statement of Financial Activities shows a net surplus of £209 for the year. Total funds stood at £209 at 31 Dec 2024, of which free reserves were £209.

Approved by order of the Management Committee and signed on its behalf by:

Mr. Sajid Mahmood  
Chair



Date: 23 October 2025

AR-RAHMAN TRUST UK

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE PERIOD ENDED 31 DECEMBER 2024**

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I report on the accounts of the charity for the period ended 31 December 2024 which are set out on pages 6 to 9.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

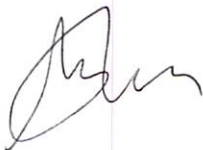
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Armughan Ali Khan, FCCA  
Akhter's Limited  
Accountants and Business Advisors  
64 Castle Boulevard  
Nottingham  
NG7 1FN

Date: 23 October 2025

AR-RAHMAN TRUST UK

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 DECEMBER 2024

		Unrestricted Funds £	Restricted Funds £	Total 2024 £
	Notes			
<b>Income and endowments from:</b>				
Donations and legacies		3,899	-	3,899
Other Income		-	-	-
Total income	2	<u>3,899</u>	<u>-</u>	<u>3,899</u>
<b>Expenditure on:</b>				
Charitable activities	3	3,210	-	3,210
Other costs	4	<u>480</u>	<u>-</u>	<u>480</u>
Total expenditure		3,690	-	3,690
Net (deficit)/surplus		209	-	209
<b>Reconciliation of funds:</b>				
Total funds brought forward	6	<u>-</u>	<u>-</u>	<u>-</u>
Total funds carried forward	6	<u>209</u>	<u>-</u>	<u>209</u>

The notes on pages 8 to 9 form part of these financial statements

AR-RAHMAN TRUST UK

BALANCE SHEET

FOR THE PERIOD ENDED 31 DECEMBER 2024

	Notes	2024 £
<b>Current assets</b>		
Cash at bank		689
Debtors		-
		<u>689</u>
Creditors: amounts falling due within one year	5	<u>(480)</u>
<b>Net current assets</b>		<u>209</u>
<b>Total assets less current liabilities</b>		<u>209</u>
 <b>Net assets</b>		 <u>209</u>
 <b>Charity Funds</b>		
Unrestricted funds	6	209
<b>Total charity funds</b>	6	<u>209</u>

The financial statements were approved and authorised for issue by the Management Committee on 23 October 2025 and were signed on its behalf by:



Mr. Sajid Mahmood  
Chair

The notes on pages 8 to 9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2024

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**1 Summary of significant accounting policies**

**(a) General information and basis of preparation**

Ar-Rahman Trust UK is a charity based in England. The address of the registered office is provided in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are to advance education in Pakistan for the public benefit. The charity achieves this by supporting the construction and development of schools, providing educational equipment and learning materials, and assisting with the mentoring and professional training of school principals and teachers. Through these efforts, the charity aims to improve access to quality education and promote long-term educational development within local communities.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**(b) 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.

The charity does not hold any restricted funds.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities; and
- Other expenditure represents those items not falling into the category above.

**(e) Tax**

The charity is exempt from tax on its charitable activities.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2024

**(f) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies****2024****£**

Donations from individuals and other charities

3,899

3,899**3 Charitable activities****2024****£**

Charitable activities

3,210

3,210**4 Other Costs****2024****£**

Accountancy

480

480**5 Creditors: amounts falling due within one year****2024****£**

Accrued expenses

480

**6 Fund reconciliation****Unrestricted funds**

	Balance at 27 Sep 2023	Income	Expenditure	Balance at 31 Dec 2024
	£	£	£	£
<b>Unrestricted</b>				
General funds	-	3,899	3,690	209

**7 Related party transactions**

There are no related party transactions during the period ended 31 December 2024.