

AR-RAHMANIYAH FOUNDATION

Report of the Trustees and Financial Statements

For the Period 27 October 2023 ended 31 March 2025



**AR-RAHMANIYAH
FOUNDATION**

CHARITY FOR HUMANITY

**ZAKAH | SADAQAT | WATER WELLS
FOOD DISTRIBUTION | QURBANI
ORPHAN CARE | BUILDING MASJID'S**



**Registered Charity
Number: 1205455**

**Bank Account Details :
Lloyds Bank
AR-RAHMANIYAH FOUNDATION
Account Number: 17997762
Sort Code: 30-99-50**

**Accman & Co Accountants
Croydon, Surrey. CR0 2XU**

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Charity information

CIO Charity number: 1205455

Other names:

HMRC Charity reference: ZD35062

Management Trustees

Ahmed Moulana Wahab Chair
Mohammed Iqbal Rahman
Hafiza Nadia Rahman

Location and Correspondence:

46 Beulah Grove
Croydon
CR0 2QW

Independent Examiner:

Maroof Adeoye MBA DChA FCIE MInstF
Registered Charity Independent Examiner
Accman & Co Accountants
Maroof Suite
30 Union Road
Croydon. CR0 2XU

Bankers:

Lloyds Bank

Trustees' report

The trustees present their report with the financial statements of the Charitable Incorporated Organisation (CIO) from the registration date 27 October 2023 to the period ended 31 March 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).

Structure, Governance & Management

Governing document

The legal form of the charity is that of a Charitable Incorporated Organisation (CIO) with registration number 1205455 on 27 October 2023, which is controlled by its governing document, its constitution dated 27 October 2023. The HMRC Charity Reference ZD35062 was issued in January 2025, and Charity first Gift Aid donations claimed was submitted on 30 April 2025.

Recruitment and appointment of new trustees

Process to Appoint Trustees

The procedures for electing or appointing new trustees is set out in section 10 of our constitution:

- (1) Apart from the first charity trustees, every trustee must be appointed for a term of three Periods by a resolution passed at a properly convened meeting of the charity trustees.
- (2) In selecting individuals for appointment as charity trustees, the charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Organisational structure

The charitable incorporated organisation is constituted under the foundation model where the trustees are its members. The trustees control the running of the charity and meet at least quarterly to review operations.

The trustees who have served during the period 27 October 2023 to 31 March 2025 are set out on page 2.

Objectives & Activities

For the public benefit, the prevention or relief of poverty and financial hardship anywhere in the world by providing or assisting in the provision of education, training, social and health care projects, including all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Public benefit

In deciding on the activities of the charity, the trustees have had due regard to the Charity Commission guidance on public benefit.

Achievement and Performance

The charity Achievement and Performance from commencement to the period ended 31 March 2025 are as follows:

- £2,392 in relief distributed to 100 families
- £4,573 in Sadaqat distributed to 130+ beneficiaries
- 2 deep-water wells constructed, providing clean water for hundreds of people
- Supported 250 families with food parcels
- 50 Qurbani distributed to many families
- Contributed to the construction of 2 Orphan Care Homes
- £10,720 provided in orphan care and support for many orphan children
- Supported the construction of 2 Model Masjids
- 300+ students benefited from the support we provided to educational establishments

I extend my heartfelt gratitude to all our funders, staff, and volunteers for their unwavering support. Lastly, I thank our beneficiaries for collaborating to create and deliver meaningful services. Your engagement has been instrumental in our mission to effectively empower and support the community. Together, we have made a significant impact and look forward to continuing this vital work in the coming Period.

Financial Review

Total income was £45,061 (of which include 2024: £8,837), including £8,678 of Gift Aid recoverable. Expenditure was £25,664 (of which include 2024: £4,481). Year-end reserves: £19,397 (of which include 2024: £4,356).

Principal Risks and Uncertainties

Funding reliance is mitigated by donor diversification. Safeguarding and compliance risks mitigated through training and audits. Regulatory risk mitigated with external professional support.

Reserves Policy

The Trustees' reserve policy aims at building up free reserves in unrestricted funds to the level needed to cover up to three months operating expenditure, equivalent to £4,850 (2024: £Nil) well below the accumulated free funds of £19,397 (of which include 2024: £4,356) available, by means of annual operating surpluses and supplemented by general-purpose appeals from time to time. This is to ensure sufficient working capital is available to meet expected expenditure and liabilities in the event of a fall in income. This Policy will be reviewed every other period, at minimum, or sooner if warranted by internal or external events or changes.

Plans for Future Periods

The charity plans to:

- Grow unrestricted donations by 10%
- Expand learning opportunities to reach 200 more children
- Increase partnerships with other organizations
- Build an orphanage to shelter 50+ orphans

The charity intends to continue to support causes in accordance with the objects of the charity and strengthen volunteer training and governance.

Statement of Trustees Responsibilities

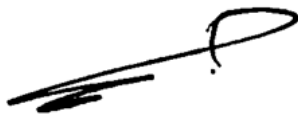
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial Period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that Period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by order of the board of Trustees on 23 September 2025 and signed on their behalf by:



**Ahmed Moulana Wahab (Chair)
Management Trustees**

Independent Examiner's report

To the trustees of Place At My Table

I report on accounts of the association for the period ended 31 March 2025, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

As described on page 4 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 1444(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

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 Commissioners (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 Commissioners. 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 the course of 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 to 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.



Maroof Adeoye MBA DChA FCIE MInstF
Registered Charity Independent Examiner
Accman & Co Accountants
Maroof Suite, 30 Union Road
Croydon, Surrey. CR0 2XU

Date: 23 September 2025

Statement Of Financial Activities for the Period ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:				-	-
Voluntary Income		-	-	-	-
Activities for generating funds		-	-	-	-
Investment income		-	-	-	-
Incoming resources from charitable activities	3	36383	-	36383	8837
Other incoming resources					
including Gift Aid recoverable	4	8678	-	8678	-
Total incoming resources		45061	-	45061	8837
RESOURCES EXPENDED					
Cost of Generating Funds					
Cost of generating voluntary income		-	-	-	-
Fundraising trading costs		-	-	-	-
Charitable activities	5	21692	-	21692	4006
Governance costs	6	3725	-	3725	475
Other resources expended		247	-	247	-
Total resources expended		25664	-	25664	4481
Net incoming/(outgoing) resources		19397	-	19397	4356
Total funds brought forward		-	-	-	-
Total funds carried forward		19397	-	19397	4356

The Net incoming resources in the period ended 31 March 2025 of £10,719 includes the Total funds brought forward of £4,356 for the period ended 31 March 2024.

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

The notes form part of these financial statements.

Balance sheets as at 31 March 2025

	Note	£	2025 £	2024
Fixed assets				
Tangible assets			0	0
Current assets				
Debtors	7	8678		-
Cash at bank and in hand		<u>13944</u>		<u>4831</u>
Total current assets		22622		4831
Current Liabilities				
Creditors:				
amounts falling due within one year	8	<u>3225</u>		<u>475</u>
Net current assets			19397	4356
Total Net Assets			<u>19397</u>	<u>0</u>
Funds of the charity				
Unrestricted income funds	9-11		19397	4356
Restricted income funds	9-11		-	-
Total funds			<u>19397</u>	<u>4356</u>

Approved by the board of trustees on 23 September 2025 and signed on its behalf by:



Ahmed Moulana Wahab (Chair)
Management Trustees

The notes form part of these financial statements.

Notes to the financial statements

1. Legal Status

The charity is a Charitable Incorporated Organisation registered with the Charity Commission of England and Wales. Details of the charity address and activities can be found within the Report of the Trustees

2. 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Gift Aid

Gift Aid Income is recognised when the donation is received, together with the related Gift Aid reclaim where the charity has entitlement, it is probable the income will be received, and the amount can be reliably measured.

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.

3. Incoming resources from charitable activities – Voluntary income

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Donations - General	36,383	-	36383	8,837
		-	0	
	36383	0	36383	8837

4. Other Incoming resources

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Gift Aid recoverable	8678		8678	0
Other Income	-	-	-	-
	8678	0	8678	0

5. Charitable activities costs

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Events/Activities Direct Costs	21692	-	21692	4006
	-	-	-	-
	21692	0	21692	4006

6. Governance

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Legal and Professional Fees	3725	-	3725	475
Independent Examiners Remunerations	-	-	-	-
	3725	0	3725	475

7. Debtors:

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Gift Aid Recoverable	8678	-	8678	-
Other Debtors (Prepayments, accrued income)	-	-	-	-
	8678	0	8678	0

8. Creditors: amount falling due within one year

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Employment costs	-	-	-	-
accruals and deferred income	3225	-	3225	475
Other Creditors	-	-	-	-
	3225	0	3225	475

9. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Fund balances at 31 March 2024 are represented by:				
Tangible fixed assets	0	0	-	-
Current assets	22622	0	22622	4831
Current liabilities	(3225)		(3225)	(475)
Interbank Transfer			-	
Total incoming resources	19397	0	19397	4356

10. Statement of funds

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
17 October 2023	0	0	-	0
Incoming resources	45061	0	45061	8837
	45061	0	45061	8837
Resources expended	(25664)	0	(25664)	(4481)
31 March 2025	19397	0	19397	4356

11. Movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
Charity's fund	0	45061	25664	0	19397
Total Unrestricted Funds	0	45061	25664	-	19397

12. Trustees' remuneration, benefits and expenses

There was no remuneration, benefits or expenses to Trustees during the Period.

13. Related party transactions

There were no related party transactions during the Period.

14. Independent examination and accountancy services

During the Period, the cost of the examination was £1350 (2024: £475).

15. Controlling Party

The charity is under the control of the charity's trustees.