

Ar-Rahmah Trust

Trustees Report and Financial Statements

For the year ended 31 March 2016

Contents

	Page
Trustees' report	1 - 9
Independent examiners' report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 20

Ar-Rahmah Trust

Trustees' report for the year ended 31 March 2016

The trustees present their report and the financial statements of the charity for the year ended 31 March 2016. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document.

Reference and administrative details of the charity

Charity registration number

1121296

Correspondence address

203 St Benards Road
Solihull
West Midlands
B92 7DL

Trustees

M Asif	(Chair)
Q Z Saleem	(Secretary)
S Ciccarello	(Resigned 28/07/2016)

Bankers

TSB Bank
22A Great Hampton Street
Birmingham
B18 6AH

Al Rayan Bank
394 Coventry Road
Birmingham
B10 0UF

Independent examiner

AA Qayyum BA(Hons) ACA
BWCA LTD T/A Bluewater Chartered Accountants and Business Advisers
Fairgate House
205 Kings Road
Birmingham
B11 2AA

Message from the Chairman

If we look around the world, we cannot fail to be moved by the indescribable pain and suffering which countless people are undergoing today. In most cases, they are not responsible for the causes, whether it's due to poverty and famine, by oppression and exploitation or by violence and the evil effects of unjust wars.

We, at Ar-Rahmah Trust believe, that as humans, we have a responsibility to help fellow human beings and this has always been the case since the first man walked on earth in order to help those living in despair, fear and harm to live a decent, hopeful and fulfilling life that is appropriate for every living person.

It gives me great pleasure, in this report, to present the many achievements and financial transparency over the past year, of this relatively small growing charity with very limited resources.

Whether it's supporting homeless and hungry Syrian refugees with their traumatised children, vulnerable orphan girls in Pakistan or distressed widows in Tanzania, this would not have been possible without the commitment and dedication of my fellow trustees, workers, volunteers and the tremendous sacrifices, compassion and concern of our donors.

I look forward this year, to seeing the charity helping more and more desperate people and the establishment of our ambitious project of the Orphan Girls' Boarding School for 500 orphan girls.

**Mohammed Asif
Chairman Trustee**

Ar-Rahmah Trust

Trustees' report (continued) for the year ended 31 March 2016

Message from Chief Executive

In 2015-2016 Ar-Rahmah Trust has witnessed a great deal of activity, both on the regional level and on the national level. The consistency of projects each month that have been aimed at providing relief for the poor and destitute have generated a great deal of donor and general audience awareness throughout the UK about Ar-Rahmah Trust, and have raised the profile of the charity more so than at any other time during its inception in 2006.

Regular events and campaigns throughout 2015-2016 have demonstrated that Ar-Rahmah Trust have embarked upon a path which proactively seeks to help deliver aid and support to those in need both in the UK and across the globe. The main area of charitable activities which we continue to focus on include providing accommodation and pastoral support for Orphan girls, in conjunction with a provision of educational projects that help facilitate the learning and development of each child through their formative years at school. We are continually striving to meet the needs of orphans, widows, the destitute and the poor across the world, providing them with education, health, food aid, livelihood support and most importantly empowering people with the essential knowledge and skills needed to build their own future with dignity and self-respect.

Alongside providing provisions for Orphans and widows, our fundraising and marketing campaigns in 2015 also highlighted the plight of the Syrian people, with Ar-Rahmah Trust launching its Syria Bread Project appeal where approx £46,000 was raised in 3 months of campaigning to purchase flour for bread consumption. Seasonal projects also continued throughout the year in various countries across the globe, including the UK, during the advent of Eid ul Fitr and Eid ul Adha, as well as delivering humanitarian aid in the form of flour for the war stricken refugees in Syria.

Ar-Rahmah Trust continues to learn, adapt and improve its services in order to respond to many of the challenges that humanity faces in current times and we pray that Allah continues to support us in our work and continue to aid us to overcome the challenges we face, and fulfil our trust in supporting the orphans, the destitute and all those across the world who are in need of humanitarian assistance. Ameen.

Waseem Khan (M.A)
Chief Executive

Highlights of the year

The financial year 2015/2016 has witnessed a great deal of activity for Ar Rahmah Trust, both on the regional level and on the national level. The consistency of projects each month throughout 2015/2016 have generated a great deal of audience awareness throughout the UK about the charity, and have raised the profile of the charity more so than at any other time during its inception in 2006.

Fundraising events to promote the charities projects took place across the UK in 2015, with national events being appreciated and warmly welcomed by donors across the UK. Audiences across many towns and cities in the UK, for the first time gained exposure to the activities and projects that the charity is involved in across the world, in a bid to provide support to the poor and destitute, and alleviate the suffering of the neediest.

- Income for the year 2015/16 (£465k) almost doubled from previous year 2014/15 (£270k).
- £200k raised solely towards the construction and development of the charities large scale 500 orphan girls complex project in Pakistan.
- Approximately £50k donated to provide thousands of Syrian refugees with meals in the form of bread via the Syria bread project in war torn Syria.
- Over £20k received to facilitate the launch of the UK Qurbani service, providing poor and vulnerable families on low incomes; many who were unemployed across the UK with free meat provision and rations to last families months, alongside cooked meals offered to residents in homeless shelters.
- Hundreds of poor families in Pakistan, Tanzania and Syria were provided with over 600 food parcels and rations that catered for their nutritional needs for an entire month during the month of Ramadan.
- Over 100 participants from across the UK participating in a 10km Ingleton hike to raise over £10k for the construction of the Orphan girls complex. The event also featured a separate Father & son day which enabled youngsters to enjoy charitable activities with their fathers and raise money for a noble cause.
- In line with the charities plans in 2014, orphan campaign to sponsor home based orphans in Tanzania successfully launched with 10 orphans currently being sponsored in 2015/2016 period.
- As outlined in 2014/2015 plan relating to Pakistan complex project, a successful field trip conducted in Jan 2016 to overlook the architectural designs and partake in important high level meetings with key government figures on establishment of complex and the key benefits for orphan girls in the future of

Ar-Rahmah Trust

Trustees' report (continued) for the year ended 31 March 2016

About Ar-Rahmah Trust

Ar Rahmah Trust has steadily continued to expand its projects meeting the needs of orphans, widows, the poor and destitute across the world, providing them with education, health, food aid, livelihood support and most importantly empowering people with the essential knowledge and skills needed to build their own future with dignity and self-respect.

The charity aims to focus its attention on providing continuous and sustained assistance and support to orphans, poor and vulnerable women through sustainable development programmes, ensuring that they receive long term support and provision throughout the course of their lives, helping them to rebuild their future, as well as their self-esteem, bringing in to their lives more optimism and purpose. Alongside this the charity also aims to prevent or in certain cases contribute to the prevention and relief of poverty across the world.

Objectives and activities

a. Summary of objectives

The objectives of the charity as set out in its Trust Deed are as follows:

1. the advancement of education, relief of poverty and the promotion of good health anywhere in the world
2. the relief of suffering amongst victims of natural or other kinds of disaster anywhere in the world
3. for such general charitable purposes anywhere in the world as the trustees may deem fit from time to time

b. Activities for achieving objectives

During the year the charity achieved its objectives as stated in its governing document by undertaking the following charitable activities:

1. Community empowerment
2. Education
3. Food aid
4. Healthcare
5. Supporting orphans

The trustees frequently review the activities of the charity to ensure they continue to reflect the objectives and aims of the charity and provide an overall benefit to the public. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

Achievements and performance

Each aforementioned charitable activity was carried out systematically through a project. The details of which are as follows:

1. COMMUNITY EMPOWERMENT

a) Sewing classes

Ar-Rahmah Trust aims to empower communities to help themselves. It organised and ran sewing classes, in Faisalabad-Pakistan, as self-reliance schemes for the poor thus helping the needy to become self-sufficient and less reliant on aid. This allows poor and vulnerable women to live a life of dignity and respect.

1. COMMUNITY EMPOWERMENT (continued)

b) *Marriage support*

Marriage is an essential aspect of life and enables both man and woman to complete life to its full. Due to poverty many people cannot afford to marry. Many men and women were helped to fulfil this union by providing them with essential items of living such as furniture, beds, cooking utensils, clothes and essential household appliances.

c) *Supporting widows*

Many widows live a very difficult and miserable life because they do not have any source of income. Some widows were financially helped to enable them to buy essential items such as food and clothing. This gave them a decent standard of living, which every human being is entitled to.

d) *UK public speaking workshops*

Local projects are an essential aspect of Ar-Rahmah activities. Public Speaking Workshops were set up in various cities in order to provide benefit to the local communities. Previous workshops included drug abuse awareness classes.

2. EDUCATION

a) *Ar-Rahmah Institute*

This institute, based on the outskirts of Lahore-Pakistan, provides education to 110 poor and orphan boys funded by the charity. They study to a master's degree. The students are also provided with food, education, books as well as hostel accommodation. The students have achieved some of the best results in the country.

b) *Quran Academy*

Ar-Rahmah believes every child has the right to education despite their social deprivation. Hence the charity funded Quran Academy, in Faisalabad-Pakistan, where poor and orphan children are provided with basic education in Maths, English and Science. They are also taught how to read the Qur'an. This enables these children to attain basic education, which otherwise they would not have received due to their poverty. The Quran academy caters for the educational provision of approx. 60 students.

3. FOOD AID

a) *Ramadan Food Programme*

Like previous years, before the onset of Ramadan 2015, food parcels were distributed to the poor, destitute, elderly, disabled, widows and orphans. 500 Food parcels weighing 35kg each consisting of flour, rice, cooking oil, sugar, lentils and dates were distributed to poor families in the various areas of Pakistan. Approximately 3,400 people benefitted from the monthly food packages.

The charity also funded Islamic Yatima Foundation in Tanzania for carrying out the food program during the month of Ramadan providing 300 food parcels, which benefitted 1,800 people for the entire month.

3. FOOD AID (continued)

b) *Zakat Al-Fitr*

On the occasion of Eid Al-Fitr 2015, Ar-Rahmah Trust UK made arrangements for the distribution of Zakat Al-Fitr funds. Like previous years, this year food products were distributed to the poor families before the Eid day. In Pakistan, Ar-Rahmah Trust Pakistan, just over £13k was funded to provide 15kg food parcels which were distributed to 3,775 families benefitting over 10,000 people.

In Tanzania Islamic Yatima Foundation were funded to provide 900 food parcels to poor and vulnerable families benefitting 4,200 people.

c) *Qurbani*

The charity made arrangements on the occasion of Eid Ul Adha 2015 in Pakistan and Tanzania for the distribution of Qurbani (Sacrifice) meat. The packets of 2kg meat were prepared and distributed to the poor. Over £9k was collected for the Qurbani abroad campaign, whilst £20k was raised to provide poor families and homeless people across the UK with meat provision for household and personal consumption.

4. HEALTHCARE

a) *Medical dispensary*

Ar-Rahmah Trust has been running a free medical dispensary in Faisalabad, which is open every day. It is situated in an extremely poor and socially deprived neighbourhood. It attracts 20-30 patients every day. The patients are given free medicines, blood tests and treatment.

A free ambulance service is also provided to transport poor and disabled patients between home and treatment centres.

b) *Eye Camp*

A free monthly eye camp is arranged every month run by an experienced eye surgeon in this very poor area. 400 to 500 free eye tests are performed in each camp. Some prevent fatal eye diseases and blindness due to early detection. 30 to 40 surgical eye operations are performed. All medicines and glasses are supplied free of charge to the patients. Some patients who travel from far distances are also provided with free meals. Ar-Rahmah Trust recognises that healthcare should not just be a privilege of those that can afford it.

5. SUPPORTING ORPHANS

a) *Orphan sponsorship*

Orphan care and wellbeing is a key activity of Ar-Rahmah Trust. At the end of the year, there were 73 orphan girls who were provided with free full boarding, in Rawalpindi-Pakistan. The boarding included free education, accommodation, healthcare, food, books, stationery, uniforms and other essentials.

b) *Ar-Rahmah Boarding Complex*

A field trip visit was conducted in January 2016 by chairman of trustees and Chief Executive to overlook the developmental work on the Ar-Rahmah boarding purpose built complex. High level meetings were carried out with architects in Pakistan to finalise construction designs and planning approval, as well as senior educationalists from universities and politicians on a governmental level to look at ways the complex would bring positive changes to the lives of orphan girls in the future.

Ar-Rahmah Trust

Trustees' report (continued) for the year ended 31 March 2016

Financial Review

a. Reserves policy

The charity's reserve policy is to maintain a sufficient level of liquid reserves to meet short term obligations and any unforeseen expenditure. The Trustees are satisfied with the level liquid reserves held at the end of the financial period of £216,951

b. Principle funding

During the year the charity raised a total £465,309 (2015: £270,643) of incoming resources before charitable expenditure. This was a significant increase from the previous year making it an extremely productive year for the charity in all areas of fundraising.

Plans for the Future

a) *Ar-Rahmah Orphan Boarding Complex*

Due to the existing governmental level systems in place and the general bureaucracy/ procedures in place in Pakistan relating to construction of new buildings, the time period predicted to attain important documents to enable the commencement of work has been moved forward. It is now envisaged that work to commence phase 1 will begin towards the end of 2016.

b) *Homebased Orphans Eritrea and Syria*

Alongside existing support for orphans in Pakistan and Tanzania, expand to cater for orphans in Eritrea and Syria and provide funding to cover costs of education, food and other emergency costs such as healthcare on a monthly basis.

c) *Syria Projects*

Provide additional seasonal support in the form of projects which include winter clothing and other winter rations that will help refugees in Syria during harsh winter conditions.

d) *Water Projects*

Introduce water projects in poor developing countries to alleviate the loss of lives as a result of the shortage of clean drinking water and sanitation.

Structure, governance and management

a. Governing document

The charity is governed by its Trust deed which was adopted by the trustees on 2nd October 2007 and subsequently amended on 29th June 2008.

b. Method of appointment and induction of new trustees

New trustees are appointed by existing trustees and are briefed on their legal obligations under charity law, the content of the Trust Deed and recent performance of the charity.

Ar-Rahmah Trust

Trustees' report (continued) for the year ended 31 March 2016

Structure, governance and management (continued)

c. Organisational structure and decision making

Ar-Rahmah Trust is a UK based charity that works with a number of partner organisation overseas through which it delivers programmes supporting Community Empowerment, Education, Food Aid, Healthcare and Orphans.

The board of Trustees of the charity oversee the running of the charity on a day to day basis. All operational decisions are made at board meetings which are held frequently through the year.

d. Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems and procedures are in place to mitigate our exposure to those risks.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.


The law applicable to charities in England and Wales requires the trustee(s) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;
- 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 the financial position of the charity and to enable them ascertain to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing preparation and dissemination of financial statements.

This report was approved by the Trustees on 29th January 2016 and signed on their behalf by:


.....
M Asif
Trustee

Ar-Rahmah Trust

Independent examiner's Report to the Trustees of Ar-Rahmah Trust

I report on the accounts of the Trust for the year ended 31 March 2016, which are set out on pages 9 to 18.

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 needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

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 next statement.

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 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.



A A Qayyum BA (Hons), ACA

BWCA LTD T/A Bluewater Chartered Accountants and Business Advisers
Fairgate House
205 Kings Road
Birmingham
B11 2AA

29th
January 2016

Ar-Rahmah Trust

Statement of financial activities for the year ended 31 March 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Income and endowments					
Donations	2	60,895	404,059	464,954	269,306
Charitable activities	3	175	-	175	1,337
Other		1	179	180	-
Total incoming resources		61,071	404,238	465,309	270,643
Expenditure					
Raising funds	4,6	21,719	38,041	59,760	17,408
Charitable activities	5,6	94,252	233,306	327,558	177,150
Total resources expended		115,971	271,347	387,318	194,558
Net incoming resources before transfers		(54,900)	132,891	77,991	76,085
Gross transfers between funds	14	-	-	-	-
Net movement in funds for the year		(54,900)	132,891	77,991	76,085
Total funds brought forward	14	26,879	228,368	255,247	179,162
Total funds carried forward	14	(28,021)	361,259	333,238	255,247

All activities relate to continuing operations.

The notes on pages 11 to 16 form part of these financial statements.

Ar-Rahmah Trust

**Balance sheet
as at 31 March 2016**

	Note	£	2016 £	£	2015 £
Fixed assets					
Tangible fixed assets	11		120,416		94,454
			<u>120,416</u>		<u>94,454</u>
Current assets					
Debtors	12	8,920			
Cash at bank and in hand		216,951		85,048	
		<u>225,871</u>		<u>85,048</u>	
Creditors: amounts falling and due within one year	13	<u>(13,049)</u>		<u>(340)</u>	
Net current assets			<u>212,822</u>		<u>84,708</u>
			<u>333,238</u>		<u>179,162</u>
Charity Funds					
Unrestricted Funds	14		(28,021)		106,706
Restricted funds	14		361,260		72,456
Total funds			<u>333,238</u>		<u>179,162</u>

The financial statements were approved by the Trustees on ^{29th} January 2016 and signed on their behalf by:



 M Asif
 Trustee

The notes on pages 11 to 16 form part of these financial statements.

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historic cost convention in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Ar Rahmah Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Reconcillation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition to FRS 102 there were no changes in accounting policies that had an impact on previously reported balances under UK GAAP. Consequently no restatement of previously reported balances under the previous GAAP was required.

1.3 Fund Accounting

General funds are unrestricted funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

1.4 Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1. Accounting policies (continued)

1.5 Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, gifts and grants that provide core funding or are of general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from Charitable Activities - Including income recognised as earned from the related goods or services which are provided.

1.6 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Charitable Activities include those costs that are directly related to the objectives of the charity.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support Costs for a single activity are allocated directly to that activity. Where support costs relate to several activities they have been apportioned on the basis of resources consumed by those activities. In allocating the support costs, the trustees have ensured that the costs are expended utilising the unrestricted funds available and consequently no restricted funds have been used in this respect.

1.7 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of those assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	- 15% reducing balance
Computers and office equipment	- 33% straight line on cost

1.7 Taxation

As a registered charity, the charity is exempt from Income and Corporation tax to the extent that its income and gains are applicable to the charitable purposes only.

Ar-Rahmah Trust

Notes to the financial statements for the year ended 31 March 2016

2. Income from donations

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Donations	54,788	404,059	458,847	269,306
Gift Aid	6,107	-	6,107	-
	60,895	404,059	464,954	269,306

3. Income from charitable activities

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Community Empowerment	175	-	175	1,337
	175	-	175	1,337

4. Costs of generating voluntary income

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Fundraising and publicity	21,719	38,041	59,760	17,408
	21,719	38,041	59,760	17,408

5. Analysis of resources expended by charitable activity

Expenditure can be summarised as:

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Total Funds 2015 £
Community Empowerment	2,141	4,642	6,783	7,491
Education	15,391	37,034	52,425	39,068
Emergency relief	20,363	48,998	69,361	-
Food aid	27,604	66,117	93,721	55,058
Healthcare	3,451	8,304	11,755	6,360
Supporting Orphans	25,302	68,211	93,513	69,173
	94,252	233,306	327,558	177,150

**Notes to the financial statements
for the year ended 31 March 2016**

6. Analysis of resources expended by activity type

	Activities undertaken directly 2016 £	Grant funding of activities 2016 £	Support and governance costs 2016 £	Total 2016 £	Total 2015 £
Costs of generating voluntary income					
Fundraising and publicity	50,775	-	8,985	59,760	17,408
Charitable activities					
Community Empowerment	150	5,614	1,020	6,784	7,491
Education	115	44,428	7,882	52,425	39,068
Emergency relief	-	58,932	10,428	69,360	-
Food aid	26,172	53,458	14,091	93,721	55,058
Healthcare	-	9,988	1,767	11,755	6,360
Supporting Orphans	-	79,454	14,059	93,513	69,173
	26,437	251,874	49,247	327,558	177,150
	77,212	251,874	58,232	387,318	194,558

7. Grants payable

	Grants to Institutions £	Grants to individuals £
Community Empowerment	5,614	-
Education	44,428	-
Emergency relief	58,932	-
Food aid	53,458	-
Healthcare	9,988	-
Supporting Orphans	79,454	-
	251,874	-

Recipients of institutional grant(s) were as follows:

	Total 2016 £	Total 2016 £
Ar-Rahmah Trust (Pakistan)	199,966	119,595
Islamic Yatima Foundation Tanzania	6,100	3,730
Call to Islam	-	10,000
Crisis Aid	-	6,660
Green Lane Masjid and Community Centre	45,808	-
	251,874	139,985

**Notes to the financial statements
for the year ended 31 March 2016**

8. Support and governance costs

	Basis of Allocation	Fundraising costs 2016 £	Charitable of activities 2016 £	Total Funds 2016 £	Total Funds 2015 £
Support costs					
Management and administration	Usage	8,931	48,701	57,632	34,281
Governance costs					
Independent examination	Resources expended	54	546	600	600
		8,985	49,247	58,232	34,881

Support costs have been allocated on a basis consistent with usage of resources.

Governance costs have been allocated on a pro-rata basis across total resources expended.

9. Net incoming resources

This is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets - owned by the charity	222	185
	222	185

10. Staff costs

	2016 £	2015 £
Wages and salaries	14,113	-
Social security costs	653	-
	14,766	-

During the year the charity had 1 (2015: Nil) full time equivalent employee and a number of casual employees.

The Trust considers its key management personnel comprise the trustees and Chief Executive Officer. The total employment benefits paid to its key management personnel were £6,760 (2015: £Nil). No employees had benefits in excess of £60,000 (2015: Nil).

During the year, no trustees received any remuneration or benefits in kind (2015, £Nil).

During the year, no trustees received any reimbursement of expenses (2015, £Nil).

Ar-Rahmah Trust

Notes to the financial statements
for the year ended 31 March 2016

11. Tangible fixed assets

	Assets under the course of construction £	Fixtures and fittings £	Computers and office equipment £	Total £
Cost				
At 1 April 2015	119,628	995	599	121,222
Additions	-	-	360	360
	119,628	995	959	121,582
Depreciation				
At 1 April 2015	-	795	150	945
Charge for the year	-	30	191	221
	-	825	341	1,166
Net book value At 31 March 2016	119,628	170	618	120,416
At 31 March 2015	119,628	200	449	120,277

12. Debtors

	2016 £	2015 £
Prepayments and accrued income	8,920	-
	8,920	-

13. Creditors:
amounts falling due within one year

	2016 £	2015 £
Trade creditors	5,582	-
Other creditors	340	333
Salaries and social security	3,197	-
Accruals and deferred income	3,930	2,400
	13,049	2,733

**Notes to the financial statements
for the year ended 31 March 2016**

14. Statement of funds

Year ended 31/03/2016

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Carried forward £
Unrestricted general funds	26,879	61,071	(115,971)	-	(28,021)
Total unrestricted funds	26,879	61,071	(115,971)	-	(28,021)
Restricted funds					
Zakat	9,141	33,102	(48,791)	3,309	(3,239)
Zakat Al-Fitr	-	12,861	(16,475)	3,216	(398)
Qurbani	57	37,312	(36,522)	-	847
Fidyah	11,076	2,437	(9)	(13,505)	(1)
Kaffarah	2,383	-	-	(2,383)	-
Ramadan Food Programr	1,102	18,625	(14,863)	(4,864)	-
Health	-	48	(48)	-	-
Orphans	204,609	243,187	(100,754)	12,579	359,621
Syria Bread Project	-	45,764	(49,787)	1,648	(2,375)
Self Reliance Scheme	-	120	(120)	-	-
Ar-Rahmah Mosque Fund	-	8,100	-	-	8,100
Education	-	190	(190)	-	-
Family sponsorship	-	20	(513)	-	(493)
Pakistan Flood Relief (2015)	-	2,387	(3,190)	-	(802)
Ar-Rahmah Institute	-	85	(85)	-	-
Total restricted funds	228,368	404,239	(271,347)	-	361,260
Total funds 2016	255,247	465,310	(387,319)	-	333,238

**Notes to the financial statements
for the year ended 31 March 2016**

13. Statement of funds (continued)

Year ended 31/03/2015

	Brought forward £	Incoming resources £	Resources expended £	Transfers in/(out) £	Carried forward £
Unrestricted general funds	39,423	56,361	(42,834)	(26,071)	26,879
Total unrestricted funds	39,423	56,361	(42,834)	(26,071)	26,879
Restricted funds					
Zakat	-	9,575	(26,796)	26,362	9,141
Eid gifts	1,100	-	-	(1,100)	-
Zakat Al-Fitr	-	26,798	(15,170)	(11,628)	-
Qurbani	430	2,144	(2,517)	-	57
Fidyah	21,276	1,123	(10,216)	(1,107)	11,076
Kaffarah	1,933	450	-	-	2,383
Ramadan Food Programme	3,522	19,572	(26,726)	4,734	1,102
Health	3,887	-	(4,696)	809	-
Orphans	107,591	154,620	(65,603)	8,001	204,609
Total restricted funds	139,739	214,282	(151,724)	26,071	228,368
Total funds 2015	179,162	270,643	(194,558)	-	255,247