

**Company Number: 08674625**  
**Charity Number: 1154905**  
**England and Wales**

**INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

**Director's and Trustee's Report and Financial Statements**

**For the Period Ended 30 September '2024**

**INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**  
**Report and Accounts**

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**INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

**Charity Information for period ended**

**30 September '2024**

**Trustees:**

Syed Mueen Qadri  
Mohammad Umar Sayed  
Mohammed Abuhamad  
Mofid Saif

**Principal bankers:**

Al-Rayan Bank

**Business Address:**

Suite 702 Crown House  
North Circular Road  
London  
NW10 7PN

**Company Number:**

8674625

**Charity Number:**

1154905

England and Wales

**Accountants:**

DP & CO ACCOUNTANCY SERVICES LIMITED  
11 Alandale Drive, Pinner HA5 3UP  
ACCA Membership no: 1778673 and IFA Membership no: 289812

## **INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

### **Directors'/Trustees Annual Report**

### **Structure, Governance & Management**

The "INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)" as charity was incorporated on 06 December 2013 and is governed by Charity Constitution. It is also a registered charity, no. 1154905

### **Organisational Structure**

The charity trustees are responsible for the strategic management of the charity. The CEO and staff are responsible for the implementation of plans and the day-to-day running of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS:** Registered charity name  
INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF) Charity registration number 1154905 Principal office:  
Suite 702 Crown House, North Circular Road, London NW10 7PN

### **THE DIRECTORS AND TRUSTEES**

The trustees who served the charity during the period were as follows:

**Syed Mueen Qadri**  
**Mohammad Umar Sayed**  
**Mohammed Abuhamad**  
**Mofid Saif**

### **Accountant**

DP & CO ACCOUNTANCY SERVICES LIMITED  
11 Alandale Drive, Pinner HA5 3UP  
Nishith Desai: ACCA AFA MIPA  
ACCA Membership no: 1778673 and IFA Membership no: 289812

### **GOVERNANCE AND MANAGEMENT OBJECTIVES AND ACTIVITIES**

#### **Structure, governance and management Structure**

Memorandum and articles incorporated 03/09/2013 as amended by special resolution registered at companies house on 04/12/2013 as amended on 01 Dec 2019 as amended on 30 Dec 2019

### **Objectives**

The charity's objects ("objects") are specifically restricted to the following:

(1) to advance the Islamic religion in the UK for benefit of the public through the holding positive dialogues between Muslim and non Muslim communities to bridge community cohesion and also holding prayer meetings, lectures, public celebration of religious festivals, producing and distributing literature on the Islamic faith to enlighten others in different languages via all means of print media and technological methods. (2) to advance education for the benefit of the poor, the underprivileged and people in need in the UK, and other countries determined from time to time, by means of, but not exclusively, the provision of educational programmes, such as Arabic and other languages classes, and the provision of educational facilities, such as libraries, training centres, Islamic schools and houses of worship. (3) to relieve financial hardship, distress and suffering among poor people, widows, orphans, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services and facilities, including the provision of food, water, clothing, medical treatment, rehabilitation, and accommodation for the said persons; and improve quality of drinking water and clean sanitation facilities. (4) to relieve sickness and to preserve good health among the poor, underprivileged and people in need in the UK and abroad, by means of, but not exclusively, the provision or assistance in the provision of services, facilities, equipment, clinics, medicines or grants for medical diagnosis and treatment, and provision of health education.

### **Risk Management**

The trustees have assessed the major risks to which the charity is exposed to and are satisfied that systems are in place to mitigate exposure to these risks.

## **INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

### **What we do:**

General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty Overseas, Aid/famine Relief, Religious Activities, Amateur Sport, Recreation

### **This is done through:**

- Makes Grants To Individuals
- Provides Human Resources
- Sponsors Or Undertakes Research

### **Who the charity helps:**

Children/young People  
Elderly/old People  
People With Disabilities  
Other Charities Or Voluntary Bodies  
The General Public/mankind

### **Where the charity operates:**

Throughout England And Wales

## **IWARF Yearly Report of 2023/2024**

The year 2023/2024, which began in October 2023, focused on two major projects: continued relief efforts in Turkey for Syrian refugees and emergency aid for the needy in Gaza, Palestine. These efforts were in addition to our ongoing initiatives, including orphan care and water projects, as well as seasonal programs such as Ramadan and Qurbani.

### **Gaza Appeal**

In October 2024, the International Waqf and Relief Foundation (IWARF) maintained its support for the earthquake-affected areas in Turkey. Initially, limited attention was directed toward the Gaza Emergency Appeal, following the crisis that erupted in Gaza in October.

By November and December 2023, greater emphasis was placed on supporting the people of Gaza. IWARF implemented a comprehensive relief program, including food parcel distribution, hot meal services, and the provision of clean water to families and children in need.

### **Winter Appeal**

In January 2024, the Winter Appeal became the main focus as part of our seasonal outreach. IWARF provided essential winter relief in several countries, particularly in two refugee camps in Turkey that were under our supervision. The relief included food, medicine, and shelter for those affected by the ongoing earthquake crisis.

### **Ramadan 2024**

Preparations for the Ramadan 2024 campaign began in February. The campaign officially started on March 12 and continued throughout March and April.

The Ramadan Project 2024 was launched to assist vulnerable communities in countries such as Yemen, Somalia, Pakistan, Syria, Lebanon, and both the West Bank and Gaza in Palestine. Our support included distributing food parcels, hot meals, and other essential aid. Thousands of families benefited from our efforts during the holy month.

### **Orphans and Social Welfare**

IWARF continued its year-round orphan care program, supporting over 200 orphans. We provide full sponsorship, including education, medical care, food, and support for their families, ensuring long-term social welfare and stability.

### **Qurbani Appeal**

By the end of June 2024, IWARF launched the Qurbani campaign, aiming to support underprivileged families during Eid al-Adha. Thousands of families in countries such as Yemen, Pakistan, and Palestine received Qurbani meat and other support through this initiative.

### **Conclusion**

As the year ended, IWARF remained committed to its daily and monthly operations, with a particular focus on sustaining its ongoing projects. These continued efforts reflect our mission to serve those most in need across the globe.

## **INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

### **Financial Overview**

#### **Reserves policy**

The trustees have set a reserves policy of £145,500

For the year ended 30 September 2024 the INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF) had a surplus of £231,668 (Deficit £41,250 2022.23). The charity's financial position strengthened over last year as trustees and management retained their commitment over the scrutiny of costs and careful selection of focused projects.

#### **Principal funding source**

This charity raises funds from the public but does not work with professional fundraisers or commercial participators.

#### **Measures in place**

The trustees have put in place key outcomes and outputs for which funds are to be used.  
All the funds are used to further the charity's objects.

#### **Financial management policy**

The financial management is managed by the trustees and staff who ensure that the charity adheres to its financial policy and procedures.

**Approved by the trustees on 20th June 2025 and signed on their behalf:**



**Mr Syed Mueen Qadri  
(Chairman)**

**Independent examiner's report to the Trustees of  
INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

I report on the accounts of the charity for the year ended 30 September 2024, which are set out on pages 10 to 15.

**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 under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility:

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

**Basis of independent examiners 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 I do not express an audit opinion on the view given by the accounts.

**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:

- a) to keep accounting records in accordance with section 140 of the 2011 Act; and b) 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.

DP & CO ACCOUNTANCY SERVICES LIMITED

11 Alandale Drive, Pinner HA5 3UP

Nishith Desai: ACCA AFA MIPA

ACCA Membership no: 1778673 and IFA Membership no: 289812

**Date: 20th June 2025**

**INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**  
**Statement of financial activities for the Y/E 30 September '2024**

|  |             | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total<br/>2023/24</u> | <u>Total<br/>2022/23</u> |
|--|-------------|---------------------|-------------------|--------------------------|--------------------------|
| <b><u>INCOMING RESOURCES</u></b>         | <b>Note</b> |                     |                   |                          |                          |
| <b>Grants and Legacies:</b>              | <b>2</b>    |                     |                   |                          |                          |
| Donations                                |             | 91,761              | 399,810           | 491,571                  | 194,042                  |
| Others                                   |             | 47,656              | 0                 | 47,656                   | 41,247                   |
| <b>Total Incoming Resources</b>          |             | <b>139,418</b>      | <b>399,810</b>    | <b>539,228</b>           | <b>235,289</b>           |
|  |             |                     |                   |                          |                          |
| <b><u>RESOURCES EXPENDED</u></b>         | <b>3</b>    |                     |                   |                          |                          |
| Costs of generating funds:               |             | 36,051              | 0                 | 36,051                   | 39,053                   |
| Charitable activities:                   |             | 23,158              | 226,702           | 249,860                  | 226,804                  |
| Governance costs:                        |             | 21,649              | 0                 | 21,649                   | 10,682                   |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>   |             | <b>80,858</b>       | <b>226,702</b>    | <b>307,560</b>           | <b>276,539</b>           |
| <b>NET INCOMING/(OUTGOING) RESOURCES</b> |             | <b>58,560</b>       | <b>173,108</b>    | <b>231,668</b>           | <b>(41,250)</b>          |
| <b>Total funds brought forward</b>       |             | <b>53,235</b>       | <b>3,951</b>      | <b>57,185</b>            | <b>98,435</b>            |
| <b>TOTAL FUNDS CARRIED FORWARD</b>       |             | <b>111,795</b>      | <b>177,059</b>    | <b>288,854</b>           | <b>57,185</b>            |

**INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**  
**BALANCE SHEET AS 30 September 2024**

|  |   | <u>2023/24</u> | <u>2022/23</u> |
|--|---|----------------|----------------|
|  |   | £              | £              |
| <b>TANGIBLE FIXED ASSETS</b>                         |   |                |                |
| Office and IT Equipments                             | 4 | 0              | 0              |
| Office Furniture                                     |   | 0              | 0              |
|  |   | <u>0</u>       | <u>0</u>       |
| <b>CURRENT ASSETS</b>                                |   |                |                |
| Debtors  |   | 0              | 0              |
| Cash at bank and in hand                             |   | 290,354        | 58,685         |
|  |   |                |                |
| <b>CURRENT LIABILITIES</b>                           |   |                |                |
| Creditors  | 5 | 1,500          | 1,500          |
| <b>NET CURRENT ASSETS</b>                            |   | <u>288,854</u> | <u>57,185</u>  |
|  |   |                |                |
| <b>Total Current Assets less Current Liabilities</b> |   | <u>288,854</u> | <u>57,185</u>  |
|  |   |                |                |
| <b>RESERVES</b>                                      |   |                |                |
| Income and Expenditure account                       |   | 288,854        | 57,185         |
|  |   |                |                |
| <b>Members' Funds</b>                                |   | <u>288,854</u> | <u>57,185</u>  |

These accounts have been delivered in accordance with the provisions applicable to companies subject to small companies regime.

For the year ending 30/09/2024 the company was entitled to exemption from audit under section 477 (2) of Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.



**Mr Syed Mueen Qadri (Chairman)**

Approved by the board on 20th June 2025

## **INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

### **Notes to the Financial Statements**

**For the Y/E 30 September '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 2015);

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.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

the requirements of Section 7 Statement of Cash Flows;

the requirement of Section 3 Financial Statement Presentation paragraph 3.1 7(d);

the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);

the requirements of Section 12 Other Financial Instruments paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A; the requirement of Section 33 Related Party Disclosure paragraph 33.7.

##### **Critical accounting judgements and key sources of estimation uncertainty**

There are no significant estimates having a material effect on the financial statements.

##### **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.

##### **Donations**

This comprises all incoming resources from donations, grants of general nature provided by other charitable foundations which are not conditional on delivering certain levels of volumes of a service or supply of charitable goods and income from fundraising partners on the basis of that which is remitted to INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF) in the United Kingdom.

##### **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

accrual 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.

## **INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

### **Raising funds**

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and them. services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support

### **Governance costs**

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

### **Allocation and apportionment of costs**

Support costs include central functions and have been allocated to activity cost categories usage. on a basis consistent with the use of resources, for example, allocation property costs by floor areas, or per capital, staff costs by the time spent and other costs by their

### **Tangible fixed assets**

Fixed assets are included at cost. Items are capitalised if their cost or, if gifted their donated value, is over £1,000. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office equipment 25% straight line basis

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund**

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.

### **Going concern**

The Board of Trustees have reviewed the Charity's financial requirements for a period of 12 months following the date of approval of these accounts and are satisfied that there are no material uncertainties about the charity's ability to continue, therefore the Charity's activities will operate at a adequate level of surplus in the future.

### **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value.

### **Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

|                                  |             |
|----------------------------------|-------------|
| Fixtures&Fitting (inc.Computers) | 25% on cost |
| Plant and machinery              | 25% on cost |
| Motor vehicles                   | 25% on cost |

**INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)****2. Incoming Resources**

|          | <b><u>2023/24</u></b> | <b><u>2022/23</u></b> |
|----------|-----------------------|-----------------------|
|          | <b>£</b>              | <b>£</b>              |
| Donation | 491,571               | 194,042               |
| Others   | 47,656                | 41,247                |
|          | <hr/> 539,228         | <hr/> 235,289         |

**INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)****3. Expenditure**

|                            | <b><u>2023/24</u></b> | <b><u>2022/23</u></b> |
|----------------------------|-----------------------|-----------------------|
|                            | <b>£</b>              | <b>£</b>              |
| Staff Cost                 | 8,800                 | 8,400                 |
| Fundraising Cost           | 29,801                | 24,593                |
| Ramadan-Palestinians       | 59,604                | 54,500                |
| Ramadan-PK                 | 14,581                | 18,134                |
| Earthquake-Turkey          | 70,150                | 71,800                |
| Qurbani                    | 27,300                | 30,100                |
| Orphan Appeal-Palestinians | 56,860                | 42,265                |
| Emergancey-Palestinians    | 11,342                | 8,005                 |
| Emergancey-Lebnon          | 0                     | 2,000                 |
| Water Project              | 14,400                | 0                     |
| Website Cost               | 6,250                 | 8,150                 |
| Office Rent                | 6,684                 | 6,310                 |
| Bank Charges               | 288                   | 288                   |
| P&S                        | 0                     | 495                   |
| Accountancy                | 1,500                 | 1,500                 |
|                            | <hr/> 307,560         | <hr/> 276,539         |

## **INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

### **Notes to the Financial Statements For the Y/E 30 September '2024**

#### **4. Tangible Fixed Assets**

| <b><u>Cost</u></b>                          | <b><u>Fixture and<br/>Fitting</u></b> | <b><u>Office &amp; IT<br/>Equipments</u></b> | <b><u>Motor<br/>Vehicles</u></b> | <b><u>Total<br/>£</u></b> |
|---|---------------------------------------|--|----------------------------------|---------------------------|
| Opening Balance<br>as at 01 October '2023   | 0                                     | 0  | 0                                | 0                         |
| Addition                                    | 0                                     | 0  | 0                                | 0                         |
| Disposal                                    | 0                                     | 0  | 0                                | 0                         |
| Closing Balance<br>as at 30 September '2024 | 0                                     | 0  | 0                                | 0                         |
| <b><u>Depreciation</u></b>                  |                                       |  |                                  |                           |
| Opening Balance<br>as at 01 October '2023   | 0                                     | 0  | 0                                | 0                         |
| Charges for the Year                        | 0                                     | 0  | 0                                | 0                         |
| Disposal                                    | 0                                     | 0  | 0                                | 0                         |
| Closing Balance<br>as at 30 September '2024 | 0                                     | 0  | 0                                | 0                         |
| <b>Net book value</b>                       | <b>0</b>                              | <b>0</b>                                     | <b>0</b>                         | <b>0</b>                  |

## **INTERNATIONAL WAQF AND RELIEF FOUNDATION (IWARF)**

### **Notes to the Financial Statements For the Y/E 30 September '2024**

#### **5. Creditors:**

amounts falling due within one year

|                 | <b><u>2023/24</u></b> | <b><u>2022/23</u></b> |
|-----------------|-----------------------|-----------------------|
|                 | <b>£</b>              | <b>£</b>              |
| Accountancy Fee | 1,500                 | 1,500                 |
| Depreciation    | 0                     | 0                     |
|                 | <b><u>1,500</u></b>   | <b><u>1,500</u></b>   |

#### **6. Staff Costs**

|                    |                     |                     |
|--------------------|---------------------|---------------------|
| Wages and Salaries | 8,800               | 8,400               |
| PAYE               | 0                   | 0                   |
|                    | <b><u>8,800</u></b> | <b><u>8,400</u></b> |

#### **7. Total Paid employees**

|                 |          |          |
|-----------------|----------|----------|
|                 | <b>1</b> | <b>1</b> |
| Orphans Project | 1        | 1        |