

The Moinuddin and Iffat Waqf CIO
Camp Corner Cottage
Old London Road
Milton Common
OX9 2JR

28 October 2025

Our ref: JD/DW/THE174

Dear Sirs,

Financial Statements for the year ended 31 December 2024

We now have pleasure in enclosing the following:-

1. A copy of the financial statements which should be signed by Dr A Alvi on page 2 and page 5 and returned to us. We will send you a final copy for your records.
2. A formal letter of representation which should be signed by Dr A Alvi and returned to us.

Please do not hesitate to contact me if you have any queries or you require a meeting to discuss these financial statements.

Yours sincerely,

TC Group

TC Group

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD
6 NOVEMBER 2023 TO 31 DECEMBER 2024
FOR
THE MOINUDDIN AND IFFAT WAQF CIO**

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

THE MOINUDDIN AND IFFAT WAQF CIO
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FOR THE PERIOD 6 NOVEMBER 2023 TO 31 DECEMBER 2024

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**REPORT OF THE TRUSTEES
FOR THE PERIOD 6 NOVEMBER 2023 TO 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 6 November 2023 to 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

INCORPORATION

The charitable company was incorporated on 6 November 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE034195 (England and Wales)

Registered Charity number

1205589

Registered office

Camp Corner Cottage
Old London Road
Milton Common
OX9 2JR

Trustees

Dr A Alvi
Mrs S A Khan
Dr I U Alvi
Miss F Alvi
Mr A Alvi
Mr A Alvi

Independent examiner

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed for a term of 3 years by a resolution passed at a properly convened meeting of the trustees.

In selecting new trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REPORT OF THE TRUSTEES
FOR THE PERIOD 6 NOVEMBER 2023 TO 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education of the public in the subject of Islam; for the public benefit to promote learning about Islam, to increase knowledge amongst Muslims and dispel misinformation amongst the general public.

The promotion of religious harmony for the benefit of the public by promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths from a Muslim perspective.

The prevention or relief of poverty and the relief of need for the public benefit, mainly but not exclusively for Muslims, by awarding scholarships, providing grants and loans to individuals in need, charities or other organisations working to prevent or relieve poverty or financial hardship or advance well-being, as the trustees may from time to time think fit.

Approved by order of the board of trustees on 28 October 2025 and signed on its behalf by:



Dr A Alvi - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MOINUDDIN AND IFFAT WAQF CIO**

I report on the accounts of the company for the period 6 November 2023 to 31 December 2024, which are set out on pages four to seven.

Responsibilities and basis of report

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

J Dennis
TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

28 October 2025

THE MOINUDDIN AND IFFAT WAQF CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD 6 NOVEMBER 2023 TO 31 DECEMBER 2024

	Notes	Unrestricted fund £
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income		11
RESOURCES EXPENDED		
Other resources expended		950
NET INCOMING/(OUTGOING) RESOURCES		(939)
TOTAL FUNDS CARRIED FORWARD		(939)

The notes form part of these financial statements

**BALANCE SHEET
AT 31 DECEMBER 2024**

	Notes	Unrestricted fund £
CURRENT ASSETS		
Debtors	3	(950)
Cash at bank		11
		<u>(939)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(939)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(939)</u>
NET ASSETS/(LIABILITIES)		<u><u>(939)</u></u>
FUNDS	4	
Unrestricted funds		(939)
TOTAL FUNDS		<u><u>(939)</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 28 October 2025 and were signed on its behalf by:



Dr A Alvi -Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 6 NOVEMBER 2023 TO 31 DECEMBER 2024**

1. ACCOUNTING POLICIES**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Taxation

The charity is exempt from corporation 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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2024.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors	£ (950)
	<u> </u>

4. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.24 £
Unrestricted funds		
General fund	(939)	(939)
	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(939)</u>	<u>(939)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE PERIOD 6 NOVEMBER 2023 TO 31 DECEMBER 2024

4. 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	11	(950)	(939)
TOTAL FUNDS	<u>11</u>	<u>(950)</u>	<u>(939)</u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 6 NOVEMBER 2023 TO 31 DECEMBER 2024

	£
INCOMING RESOURCES	
Voluntary income	
Donations	11
Total incoming resources	11
 RESOURCES EXPENDED	
Support costs	
Other 4	
Accountancy and legal fees	950
Total resources expended	950
Net expenditure	(939)

This page does not form part of the statutory financial statements

28 October 2025

TC Group
Hamilton Office Park
31 High View Close
Leicester
LE4 9LJ

Dear Sirs,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 December 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
- 3 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2024 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
- 4 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter under the Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 5 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 7 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

- 12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



Signed on behalf of the trustees – Dr A Alvi

28 October 2025