

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

England & Wales - Charity number 271730

Details

Status Registered

Legal form Charitable company

Company number [01265539](#)

Registered 1976-08-03

Register [View on the Charity Commission register](#)

Contact

Address 135 Fleetwood Road
London
NW10 1NP

Phone 02076025273

Website <http://www.arafeh.co.uk/>

Activities

Objects: TO ADVANCE THE ISLAMIC RELIGION BY PROMOTING THE STUDY OF ITS PHILOSOPHY, BELIEFS AND MORALITY, AND TO ACT AS AN ISLAMIC CHARITABLE FOUNDATION IN ASSISTING PEOPLE OF ISLAMIC AND OTHER FAITHS WHO ARE IN NEED.

Activities: Helping the poor and needy, providing help, advice and information.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£292,903	£230,081	-	-
2023-12-31	£93,577	£91,459	-	-
2022-12-31	£100,256	£110,740	-	-
2021-12-31	£64,584	£52,183	-	-
2020-12-31	£53,720	£33,488	-	-

Trustees

Name	Role	Appointed
Dr MAHMOUD ZARRINGHALAM		2021-01-08
MORTEZA DEHGHAN-NAYERI		2021-01-08
MR S M HASSAN FAGHIHE-MOUSSAVI		2008-10-01

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

England & Wales - Charity number 271730

Accounts

Charity number
271730

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

Report and Accounts

31 December 2024

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Independent Examiners' Report

Independent Examiners' report to the Trustees of
ISLAMIC UNIVERSAL ASSOCIATION LIMITED

I report on the financial statements of Refugee Aid Trust for the year ended 31 December 2024 which comprise the statement of financial activities. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), under the historical cost

Respective responsibilities of Trustees and Independent Examiner.

As the Charity's Trustees you are responsible for the presentation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

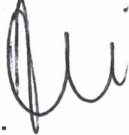
Basis of Independent Examiner's Statement.

My examination was carried out in accordance with the General Directions given by the Charities 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 matters have 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 41 of the Act; and
 - B. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.



Independent Examiner:
Ali & Ali Chartered Certified Accountants

18 September 2025

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

Registered number: 271730

##

The Trustees present their report and the financial statements for the year ended 31 December 2024. The Trustees who served during the year and up to the date of this report are set out on page 1.

The Trustees checked the receipts, payments, accounting records and bank statements of the Islamic Universal Association Limited. As far as these are concerned I can confirm that these accounts represent an accurate and true record of the Refugee Aid Trust financial situation at the end of that financial year ending 31 December 2024.

Structure, governance and management

The charity was formed by way of constitution which was adopted on 7 October 2003 and amended on 7 July 2003. There are three trustees.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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 the board on and signed on its behalf

18 September 2025



S M H F FAGHIHE-MOUSSAVI

Seyed Mohammad Hassan FAGHIHE-MOUSSAVI

Islamic Universal Association
Balance Sheet

December 31, 2024

ASSETS

Fixed Assets £ 431,549

Total Fixed Assets £ 431,549

Current Assets

Bank and Cash £ 167,811

Debtors

Total Assets **£ 599,360**

Current Liabilities

Trade Creditors

CT

NET CURRENT ASSETS

TOTAL ASSETS LESS CURRENT LIABILITIES

Long Term Liabilities £ 18,459

Provision £ 1,102

Total Long Term Liabilities £ 19,561

NET ASSETS **£ 579,799**

Unrestricted Funds 579,800

Total Funds **579,800**

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Statement of Financial Activities
For Year Ended 30 December 2024

	2024 £
Incoming resources	
Members' donations	81,300
Other donations	209,930
Interest	1,673
Total incoming resources	<u>292,903</u>
Resources expended	
Travel and Accommodation	
Salary	10,869
Depreciation	1,299
Utility	13,036
Maintenance	157,142
Charges	121
Fuel	200
Office Exp	3,393
Phone	503
Events	37,432
Insurance	3,931
Interest	728
Accountancy	1,427
Total resources expended	<u>230,081</u>
Net incoming / (outgoing) resources f	<u>62,822</u>
Total funds brought forward	<u>516,978</u>
	<u>579,800</u>

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

England & Wales - Charity number 271730

Accounts

Charity number
271730

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

Report and Accounts

31 December 2023

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Statement of Financial Activities
For Year Ended 30 December 2023

	2023 £
Incoming resources	
Members' donations	87,411
Other donations	6,030
Interest	136
Total incoming resources	<u>93,577</u>
 Resources expended	
Travel and Accommodation	
Salary	12,369
Depreciation	1,303
Utility	27,750
Maintenance	1,558
Charges	155
Fuel	394
Office Exp	880
Phone	1,069
Events	43,611
Interest	870
Accountancy	1,500
Total resources expended	<u>91,459</u>
 Net incoming / (outgoing) resources f	<u>2,118</u>
 Total funds brought forward	535,730
	<u>537,848</u>

Islamic Universal Association
Balance Sheet

December 31, 2023

ASSETS		
Fixed Assets	£	432,847
Total Fixed Assets	£	432,847
Current Assets		
Bank and Cash	£	114,337.98
Debtors		
Barclays		
Total Assets	£	547,185
Current Liabilities		
Trade Creditors		
CT		
NET CURRENT ASSETS		
TOTAL ASSETS LESS CURRENT LIABILITIES		
Long Term Liabilities	£	29,108
Provision	£	1,100.00
Total Long Term Liabilities	£	30,208
NET ASSETS	£	516,977
Equity		
Shares		
Net Income		516,978
Total Equity		516,978

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

Registered number: 271730

Trustees' Report

The Trustees present their report and the financial statements for the year ended 31 December 2023. The Trustees who served during the year and up to the date of this report are set out on page 1.

The Trustees checked the receipts, payments, accounting records and bank statements of the Islamic Universal Association Limited. As far as these are concerned I can confirm that these accounts represent an accurate and true record of the Refugee Aid Trust financial situation at the end of that financial year ending 31 December 2016.

Structure, governance and management

The charity was formed by way of constitution which was adopted on 7 October 2003 and amended on 7 July 2003. There are three trustees.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation. The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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 the board on and signed on its behalf



S M H F Mousavi

Seyed Mohammad Hassan FAGHIHE-MOUSSAVI
04 September 2024

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Independent Examiners' Report

Independent Examiners' report to the Trustees of
ISLAMIC UNIVERSAL ASSOCIATION LIMITED

I report on the financial statements of Refugee Aid Trust for the year ended 31 December 2023 which comprise the statement of financial activities. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), under the historical cost

Respective responsibilities of Trustees and Independent Examiner.

As the Charity's Trustees you are responsible for the presentation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, 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 Charities 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 matters have 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 41 of the Act; and

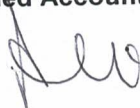
B. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

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.

Independent Examiner:
Ali & Ali Chartered Certified Accountants

04 September 2024



ISLAMIC UNIVERSAL ASSOCIATION LIMITED

England & Wales - Charity number 271730

Accounts

Charity number
271730

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

Report and Accounts

31 December 2022

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Statement of Financial Activities
For Year Ended 30 December 2022

	2022
	£
Incoming resources	
Members' donations	98,643
Other donations	1,600
Interest	14
Total incoming resources	<u>100,257</u>
Resources expended	
Travel and Accommodation	
Salary	11,409
Depreciation	1,306
Light & Heat	18,903
Maintenance	40,724
Services	2,077
Security	
Office Exp	4,836
Stationery	100
Insurance	3,200
Event	26,684
Accountancy	1,500
Total resources expended	<u>110,739</u>
Net incoming / (outgoing) resources for the year	<u>(10,482)</u>
Total funds brought forward	<u>535,730</u>
	<u>525,248</u>

TRUST

Independent Examiners' Report

Independent Examiners' report to the Trustees of TRUST

I report on the financial statements of Islamic Universal Association Limited for the year ended 31 December 2022 which comprise the statement of financial activities. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), under the historical cost

Respective responsibilities of Trustees and Independent Examiner.

As the Charity's Trustees you are responsible for the presentation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, 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 Charities 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 matters have 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 41 of the Act; and

B. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Independent Examiner:



Ali Mosawi
Ali & Ali Chartered Certified Accountants
360 Neasden Lane North, London, NW10 0BT

24 September 2023

TRUST

Registered number: 271730
Trustees' Report

The Trustees present their report and the financial statements for the year ended 31 December 2022. The Trustees who served during the year and up to the date of this report are set out on page 1.

The Trustees checked the receipts, payments, accounting records and bank statements of the Refugee Aid Trust. As far as these are concerned I can confirm that these accounts represent an accurate and true record of the Refugee Aid Trust financial situation at the end of that financial year ending 31 March 2015.

Structure, governance and management

The charity was formed by way of constitution which was adopted on 7 October 2003 and amended on 7 July 2003. There are three trustees.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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 the board on and signed on its behalf

24 September 2022



SMHF Moussavi
MR S M HASSAN FAGHIHE-MOUSSAVI

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

England & Wales - Charity number 271730

Accounts

Charity number
271730

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

Report and Accounts

31 December 2021

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Statement of Financial Activities
For Year Ended 30 December 2021

	2021
	£
Incoming resources	
Members' donations	37,939
Furlough	26,043
Other donations	600
Interest	1
Total incoming resources	<u>64,583</u>
 Resources expended	
Travel and Accommodation	
Salary	15,496
Depreciation	1,310
Light & Heat	9,710
Maintenance	943
Services	308
Security	
Office Exp	969
Stationery	195
Insurance	6,000
Event	15,846
Accountancy	1,406
Total resources expended	<u>52,183</u>
 Net incoming / (outgoing) resources for the year	<u>12,400</u>
 Total funds brought forward	<u>523,330</u>
	<u>535,730</u>

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

Registered number: 271730

Trustees' Report

The Trustees present their report and the financial statements for the year ended 31 December 2021. The Trustees who served during the year and up to the date of this report are set out on page 1.

The Trustees checked the receipts, payments, accounting records and bank statements of the Islamic Universal Association Limited. As far as these are concerned I can confirm that these accounts represent an accurate and true record of the Refugee Aid Trust financial situation at the end of that financial year ending 31 December 2022.

Structure, governance and management

The charity was formed by way of constitution which was adopted on 7 October 2003 and amended on 7 July 2003. There are three trustees.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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 the board on and signed on its behalf 30 August 2022



Mohammad Hassan FAGHIHE-MOUSSAVI

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Independent Examiners' Report

Independent Examiners' report to the Trustees of
ISLAMIC UNIVERSAL ASSOCIATION LIMITED

I report on the financial statements of Refugee Aid Trust for the year ended 31 December 2021 which comprise the statement of financial activities. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), under the historical cost

Respective responsibilities of Trustees and Independent Examiner.

As the Charity's Trustees you are responsible for the presentation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

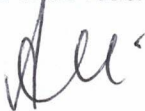
Basis of Independent Examiner's Statement.

My examination was carried out in accordance with the General Directions given by the Charities 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 matters have 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 41 of the Act; and
 - B. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.



Independent Examiner:
Ali & Ali Chartered Certified Accountants

30 August 2022

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

England & Wales - Charity number 271730

Accounts

Charity number
271730

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

Report and Accounts

31 December 2020

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Statement of Financial Activities
For Year Ended 30 December 2020

	2020
	£
Incoming resources	
Members' donations	-
Other donations	53,720
Interest	15
Total incoming resources	<u>53,735</u>
Resources expended	
Travel and Accommodation	
Salary	21,751
Depreciation	1,314
Light & Heat	6,218
Security	
Office Exp	2,800
Stationery	
Insurance	
Event	
Accountancy	1,405
Total resources expended	<u>33,488</u>
Net incoming / (outgoing) resources for the year	<u>20,247</u>
Total funds brought forward	<u>503,082</u>
	<u>523,329</u>

TRUST
Independent Examiners' Report

Independent Examiners' report to the Trustees of TRUST

I report on the financial statements of Islamic Universal Association Limited for the year ended 31 December 2020 which comprise the statement of financial activities. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), under the historical cost

Respective responsibilities of Trustees and Independent Examiner.

As the Charity's Trustees you are responsible for the presentation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, 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 Charities 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 matters have 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 41 of the Act; and

B. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Independent Examiner:



Ali Mosawi
Ali & Ali Chartered Certified Accountants
360 Neasden Lane North, London, NW10 0BT

30 September 2021

TRUST

Registered number: 271730
Trustees' Report

The Trustees present their report and the financial statements for the year ended 31 December 2020. The Trustees who served during the year and up to the date of this report are set out on page 1.

The Trustees checked the receipts, payments, accounting records and bank statements of the Refugee Aid Trust. As far as these are concerned I can confirm that these accounts represent an accurate and true record of the Refugee Aid Trust financial situation at the end of that financial year ending 31 December 2020.

Structure, governance and management

The charity was formed by way of constitution which was adopted on 7 October 2003 and amended on 7 July 2003. There are three trustees.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice. Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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 the board on and signed on its behalf 30 September 2021



S M H F Moussavi

MR S M HASSAN FAGHIHE-MOUSSAVI