Charity number
271730

ISLAMIC UNIVERSAL ASSOCIATION LIMITED

Report and Accounts

31 December 2025

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Statement of Financial Activities
For the Year Ended 31 December 2025

	2025 £	2024 £
Incoming resources		
Members' donations	70,550	81,300
Other donations	6,999	209,930
Interest	1,378	1,673
Total incoming resources	78,927	292,903
Resources expended		
Office Expenses	2,333	3,393
Event Costs	47,193	37,432
Car Expenses	160	200
Accountancy	1,426	1,427
Interest	294	728
Depreciation	1,295	1,299
Utilities	700	13,036
Wages and salaries	10,342	10,869
Telephone and fax		503
Repair and Maintenance		157,142
Insurance	-	3,931
Bank Charge		121
Total resources expended	63,743	230,081
Net incoming / (outgoing) resources for the year	15,184	62,822
Total funds brought forward	579,800	516978
	594,984	579,800

ISLAMIC UNIVERSAL ASSOCIATION LIMITED
Registered number: 271730

Trustees' Report

The Trustees present their report and the financial statements for the year ended 31 December 2025. 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 2025.

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 2026



Seyed 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 2025 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 September 2026