

# SPIRITUAL ASSEMBLY OF THE BAHA'IS OF BRISTOL

England & Wales · Charity number 1064261

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [00747298](#)

**Registered** 1997-09-08

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

## Contact

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**Address** 27 Rutland Gate  
London  
SW7 1PD

**Phone** 02075842566

**Website** [www.bristolbahais.org.uk](http://www.bristolbahais.org.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF THE BAHA'IS FAITH AND ADVANCEMENT OF EDUCATION IN ACCORDANCE WITH THE PRINCIPLES OF THAT FAITH. THE RELIEF OF POVERTY (WHETHER BAHA'IS OR NOT) AND GENERAL CHARITABLE PURPOSES

**Activities:** Activities focus on the advancement of the Baha'i Faith and belief in the essential oneness of the world's revealed religions and on Baha'i ideals of human brotherhood through various means including devotional meetings, children's classes, youth activities, study sessions and interfaith involvement.

## Classification

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- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** BRISTOL AND THROUGHOUT THE WORLD
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£333,173	£324,152	-	-
2024-03-31	£32,375	£3,819	-	-
2023-03-31	£12,566	£12,749	-	-
2022-03-31	£3,978	£4,731	-	-
2021-03-31	£4,561	£11,065	-	-

## Trustees

Name	Role	Appointed
ANIS ZEIGHAMNIA		2013-09-08
Erfan Shahabpour Ardakani		2022-04-21
Legha Momtazian		2022-04-21
Nadia Sergot		2023-04-21
Navid Solhjo		2022-04-21
Reissa Perring		2023-04-21
Sairaj Magar		2026-04-21
Sharon Lee		2024-04-21
Thomas Bradley		2020-11-06

**SPIRITUAL ASSEMBLY OF THE BAHA'IS OF BRISTOL**

England & Wales - Charity number 1064261

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# Accounts

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# SPIRITUAL ASSEMBLY OF THE BAHÁ'ÍS OF BRISTOL

## Reports of the Directors and the Trustees for the year ended 31 March 2025

The trustees are pleased to present their report together with the financial statement of the charity for the year ending 31 March 2025

### Reference and administrative details

Company Registration No: 00747298  
Charity Registration No: 1064261

Company Registered Address 27 Rutland Gate  
London  
SW7 1PD

Bankers: BARCLAYS  
Business Direct Support Central  
Octagon House  
Gadbrook Park  
Northwich  
Cheshire  
CW9 7RB



## Spiritual Assembly of the Baha'is of Bristol

### Reports of the Directors and the Trustees for the year ended 31 March 2025

#### Governing documents

The Spiritual Assembly of the Baha'is of Bristol is a company limited by guarantee governed by its Memorandum and Articles of Association. It is also a charity registered with the Charity Commission for England and Wales.

#### Appointment of trustees

The trustees consist of nine persons chosen from among the Baha'is of Bristol who have attained the age of 21 and who are elected by such Baha'is who are resident of Bristol in a manner provided by the Articles of Association, and who shall remain members (trustees) and continue in office for a period of one year, or until their successors are elected and on failure to be re-elected to the Spiritual Assembly shall cease to be member.

#### Risk Statement

The directors (trustees) have examined the major operational risks which charitable companies face and confirm that the system has been established so that the necessary steps can be taken to reduce these risks.

#### Objective and Activities

The objects of the charity are:

- . Sharing the ideals and assisting the efforts of Baha'is to establish, uphold and promote the spiritual, educational and humanitarian teaching of human brotherhood, radiant faith, exalted character and selfless love revealed in the lives and utterances of all the Prophets and Messengers of God, Founders of the world's revealed religions, and given renewed creative energy and universal application to the conditions of this age in the life and utterances of Baha'u'llah.
- . To administer the affairs of the members of the Baha'i Faith in Bristol according to the principles of the Baha'i affiliation and administration created and established by Baha'u'llah.

The charity is dependent upon voluntary help. The entire work of the charity in Bristol is carried out by volunteers. It is not possible to either estimate the hours or put a valuation on the time given to the work by the volunteers.

#### Public Benefits

The trustees are satisfied that the charity is for public benefit. Its primary objective is the advancement of religion and its activities such as its study circles, devotional meetings, children's classes and junior youth activities which are open to all.

#### Achievement and performance

The particular focus of Bristol Baha'i community's work at this stage of its development is on four Core Activities: study circles, devotional gatherings, classes for the spiritual education of children, and junior youth. All these activities are open to the wider community. In addition, the Baha'i community pursues a range of activities, designed to promote processes towards world peace.

#### Financial Review

Incoming resources in the year ended 31 March 2025 totalled £333,173 (2023: £32,375). Resources expended in the same period totalled £324,152 (2023: £3,819). On 31 March 2025, the charity had total funds of £333,407 of which £327,461 was restricted and £5,946 was unrestricted.

Spiritual Assembly of the Baha'is of Bristol  
Reports of the Directors and the Trustees for the year ended 31 March 2025  
(continued)

Reserve policy

It is the policy of the charity to maintain its funds at such a level as to enable the charity to fulfil its commitments

Directors' responsibilities in respect of the accounts

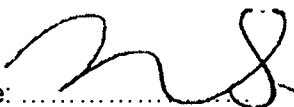
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company's financial activities during the year and of its financial position at the end of the year, in accordance with the requirements of section 386 of The Companies Act 2006. In preparing those financial statements, the directors are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgments and estimates that are reasonable and prudent.
- c) follow applicable accounting standard, subject to any material departures being disclosed and explained in the financial statement.
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.
- e) safeguard the assets of the company and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The directors have confirmed that no notice has been deposited under Section 476 of the companies Act 2006.

In preparing this report, the directors have taken advantage of the audit exemption conferred by Section 477 (2) of Companies Act 2006 and in the opinion of the directors; the company is entitled to those exemptions on the basis that it qualified as a small company.

Name: ..... NADIA SERAOT .....

Signature: .....  .....

By order of the Board

**Spiritual Assembly of the Baha'is of Bristol**  
**Balance Sheet - for the year ended 31 March 2025**

	2025	2024
	£	£
<b><u>Fixed Assets</u></b>		
Building (Baha'i Centre)	-	-
Burial Plots	430	430
	-----	-----
<b>Total Fixed Assets</b>	<b>430</b>	<b>430</b>
	-----	-----
<b><u>Current Assets</u></b>		
Cash at Bank (Current Account)	5,076	3,749
Earmarked Fund (Barclays)	327,461	319,767
Books (Stock)	440	440
	-----	-----
<b>Total Current Assets</b>	<b>332,977</b>	<b>323,956</b>
	=====	=====
<b><u>Liabilities</u></b>		
	Nil	Nil
<b>Total Net Assets</b>	<b>333,407</b>	<b>324,386</b>
	=====	=====
<b><u>Represented by charity funds</u></b>		
Proceed of sale of Baha'i Centre	-	264,630
Other reserve accounts	-	55,137
Accumulated Surplus brought forward	324,386	2,588
Surplus (Deficit) for the year	9,021	2,031
	-----	-----
<b>Total charity funds</b>	<b>333,407</b>	<b>324,386</b>
	=====	=====

**Statement of Directors**

For the year ending 31st March 2025 the Company was entitled to exemption from audit under section 477(2) of company Act 2006.

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


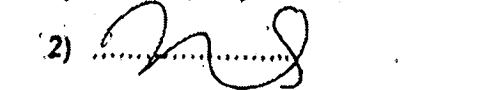
The Directors acknowledge their responsibility for:

Ensuring the company keeps accounting records which comply with section 386; and Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of companies Act relating to accounts, so far as is applicable to the company.

These accounts have been prepared in accordance with the provision applicable to companies subject to small companies' regime.

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

Name:

1)   
 2) 

Signature:

24-12-25  
 24/12/25

Approved by the Board of their meeting dated: 24 December 2025

## Spiritual Assembly of the Baha'is of Bristol

### Income and Expenditure

For the year ended 31 March 2025

	2025 £	2024 £
<u>Incoming Resources</u>		
Donations received	5,129	5,850
Net proceeds from sale of Baha'i Centre	265,630	24,630
Transfer from LSA Reserves (Barclays)	54,720	-
Bank Interest	7,694	1,875
	-----	-----
Total Incoming Resources	333,173	32,375
	=====	=====
<u>Outgoing Resources</u>		
NSA of the Baha'is of the UK	720	660
Investment with NSA Baha'is UK	320,350	-
Insurance	-	-
Council Tax	-	707
Gas, Electricity & Water	-	632
Community Events	1,933	1,423
Deputisations fund	380	224
Postage, Stationery, and Admin	769	173
	-----	-----
Total Outgoing Resources	324,152	3,819
	-----	-----
Net movement in funds	9,021	28,556
	-----	-----
Balance brought forward	324,386	295,830
	-----	-----
Total funds carried forward	333,407	324,386
	=====	=====

## Spiritual Assembly of the Baha'is of Bristol

### Notes to the accounts for the year ended 31 March 2025

#### Company Status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member. If the winding up occurs within one year of member ceasing to be a member, then the above applies to debt and liabilities of the company contracted before he or she ceased to be a member.

#### Accounting Policies

##### Accounting convention

The accounts are prepared under the historical cost convention on a going concern and include the results of the charity's operation as indicated in the financial report, all of which are continuing.

##### Basis of accounting

The accounts have been prepared in accordance with the applicable accounting standards, the Statement of Recommended Practice-"Accounting and Reporting by Charities" (SORP 2005) and complies with Companies Act 2006.

##### The principal source of income

In accordance with the teaching of the Baha'i Faith, only Baha'is may contribute to the Baha'i Fund. Thus, the primary source of income is from the Baha'i community of Bristol.

The Assembly received in 2014 a legacy from late Mr Masood Yazdani Estate an amount of £53,000 which £50,000 earmarked for renovation and refurbishment of Bristol Baha'i Centre and £3,000 for upkeep of Baha'is graves in locality of Bristol.

##### Incoming Resources

All incoming sources accounted for when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Outgoing resources

Expenditure is accounted for on an accrual basis and is allocated to the appropriate heading in the financial statement. Where applicable, resources expended include VAT which cannot be recovered.

##### Cash flow statement

The company has taken advantage of the exemption conferred by the Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small company.

**SPIRITUAL ASSEMBLY OF THE BAHA'IS OF BRISTOL**

England & Wales - Charity number 1064261

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# Accounts

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# SPIRITUAL ASSEMBLY OF THE BAHÁ'ÍS OF BRISTOL

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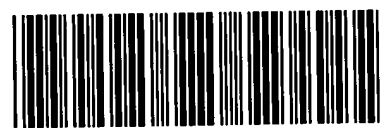
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Octagon House  
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Northwich  
Cheshire  
CW9 7RB

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## Spiritual Assembly of the Baha'is of Bristol

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#### Financial Review

Incoming resources in the year ended 31 March 2024 totalled £32,375 (2023: £12,566). Resources expended in the same period totalled £3,819 (2023: £12,749). On 31 March 2024, the charity had total funds of £324,386 of which £319,767 was restricted and £4,619 was unrestricted.

Spiritual Assembly of the Baha'is of Bristol  
Income and Expenditure  
For the year ended 31 March 2024

	2024 £	2023 £
<u>Incoming Resources</u>		
Donations received	5,850	12,451
Net proceeds from sale of Baha'i Centre	24,630	-
Bank Interest	1,895	115
	-----	-----
Total Incoming Resources	32,375	12,566
	=====	=====
<u>Outgoing Resources</u>		
NSA of the Baha'is of the UK	660	7,720
Insurance	-	495
Council Tax	707	614
Gas, Electricity & Water	632	1,677
Community Events	1,423	1,731
Deputisations fund	224	-
Postage, Stationery, and Admin	173	512
	-----	-----
Total Outgoing Resources	3,819	12,749
	-----	-----
Net movement in funds	28,556	(183)
	-----	-----
Balance brought forward	295,830	296,013
	-----	-----
Total funds carried forward	324,386	295,830
	=====	=====

Spiritual Assembly of the Baha'is of Bristol  
Reports of the Directors and the Trustees for the year ended 31 March 2024  
(continued)

Reserve policy

It is the policy of the charity to maintain its funds at such a level as to enable the charity to fulfil its commitments

Directors' responsibilities in respect of the accounts

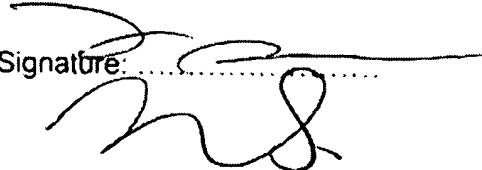
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- a) select suitable accounting policies and then apply them consistently.
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- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.
- e) safeguard the assets of the company and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The directors have confirmed that no notice has been deposited under Section 476 of the companies Act 2006.

In preparing this report, the directors have taken advantage of the audit exemption conferred by Section 477 (2) of Companies Act 2006 and in the opinion of the directors; the company is entitled to those exemptions on the basis that it qualified as a small company.

Name: Navid Solhijoo  
NASIA SERAFT

Signature: 

By order of the Board

Spiritual Assembly of the Baha'is of Bristol  
Balance Sheet - for the year ended 31 March 2024

	2024 £	2023 £
<u>Fixed Assets</u>		
Building (Baha'i Centre)	-	240,000
Burial Plots	430	430
	-----	-----
Total Fixed Assets	430	240,430
	-----	-----
<u>Current Assets</u>		
Cash at Bank (Current Account)	3,749	1,718
Earmarked Fund (Barclays)	319,767	53,242
Books (Stock)	440	440
	-----	-----
Total Current Assets	323,956	55,400
	=====	=====
<u>Liabilities</u>	Nil	Nil
Total Net Assets	324,386	295,830
	=====	=====
<u>Represented by charity funds</u>		
Procced of sale of Baha'i Centre	264,630	240,000
Other reserve accounts	55,137	53,242
Accumulated Surplus brought forward	2,588	2,771
Surplus (Deficit) for the year	2,031	(183)
	-----	-----
Total charity funds	324,386	295,830
	=====	=====

Statement of Directors

For the year ending 31st March 2024 the Company was entitled to exemption from audit under section 477(2) of company Act 2006.

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

The Directors acknowledge their responsibility for:

Ensuring the company keeps accounting records which comply with section 386; and

Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of companies Act relating to accounts, so far as is applicable to the company.

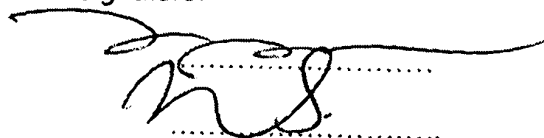
These accounts have been prepared in accordance with the provision applicable to companies subject to small companies' regime.

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Name:

- 1) Navid Solijoo
- 2) NADA SPREOT

Signature:



Approved by the Board of their meeting dated 09/09/24

## Spiritual Assembly of the Baha'is of Bristol

Notes to the accounts for the year ended 31 March 2024

### Company Status

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### Accounting Policies

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#### The principal source of income

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