

# SPIRITUAL ASSEMBLY OF THE BAHA'IS OF MANCHESTER

England & Wales · Charity number 1064903

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [00543024](#)

**Registered** 1997-10-17

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

## Contact

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

**Phone** 02075842566

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

## Activities

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**Objects:** THE ADVANCEMENT OF THE BAHAI FAITH AND ADVANCEMENT OF EDUCATION IN ACCORDANCE WITH THE PRINCIPLES OF THAT FAITH. THE RELIEF OF POVERTY (WHETHER BAHAI 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:** MANCHESTER AND THROUGHOUT THE WORLD
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,150	£26,695	-	-
2024-03-31	£28,511	£24,709	-	-
2023-03-31	£12,294	£12,258	-	-
2022-03-31	£7,102	£9,465	-	-
2021-03-31	£5,774	£6,189	-	-

## Trustees

Name	Role	Appointed
Ahmad Vegah		2016-11-04
Dr Carmel Afnan		2020-10-17
Dr Julia Haviland		2022-05-02
Emilia Zabihi		2020-04-20
May Taleb		2023-02-04
Mona Nooreyzdan		2025-04-20
Nabil Taleb		2021-05-14
Rebecca Cleasby		2019-04-21

**SPIRITUAL ASSEMBLY OF THE BAHAI'S OF MANCHESTER**

England & Wales - Charity number 1064903

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# Accounts

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# SPIRITUAL ASSEMBLY OF THE BAHÁ'IS OF MANCHESTER

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

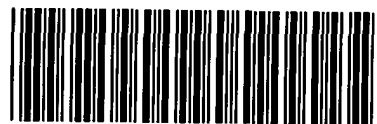
The trustees are pleased to present their report together with the financial statement of the charity for the year ending 31 March 2025

### Reference and administrative details

Company Registration No: 00543024  
Charity Registration No: 1064903

Company Registered Address 27 Rutland Gate  
London  
SW7 1PD

Bankers: Barclays Bank  
876 Stockport Road  
Levenshulme  
Manchester  
M19 3BP



# Spiritual Assembly of the Baha'is of Manchester

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

### Governing documents

The Spiritual Assembly of the Baha'is of Manchester 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 Manchester who have attained the age of 21 and who are elected by such Baha'is who are resident of Manchester 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 objectives 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 Manchester 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 Manchester is conducted 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 Manchester 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 pursue a range of activities, designed to promote processes towards world peace.

### Financial Review

Incoming resources in the year ended 31 March 2025 totalled £26,150 (2024: £28,511). Resources expended in the same period totalled £26,695 (2024: £24,709). On 31 March 2025, the charity had total funds of £164,732 of which £139,595 restricted and £25,137 unrestricted.

Spiritual Assembly of the Baha'is of Manchester  
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.

Director's responsibilities in respect of the accounts

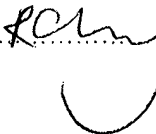
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company's financial activities during the year and of its financial position at the end of the year, in accordance with the requirements of section 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: REBECCA  
CLENSBY

Signature: 

By order of the Board

# Spiritual Assembly of the Baha'is of Manchester

## Balance Sheet

For the year ended 31<sup>st</sup> March 2025

	2025 £	2024 £
<u>Current Assets</u>		
Fund for the Baha'i Centre	160,000	160,000
Cash at Bank (Current Account)	4,732	5,277
<b>Total Assets</b>	<b>164,732</b>	<b>165,277</b>
<u>Liabilities</u>		
	Nil	Nil
<b>Assets less Liabilities</b>	<b>164,732</b>	<b>165,277</b>
<u>REPRESENTED BY</u>		
Restricted reserve	139,595	139,595
Accumulated Surplus brought forward	25,682	21,880
Current Year (Deficit) Surplus	(545)	3,802
	<b>164,732</b>	<b>165,277</b>

Unrestricted funds: £25,137

Restricted funds: £139,595

### 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:

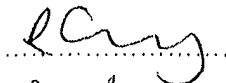
Ensuring the company keeps accounting records which comply with section 386; and  
Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section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

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

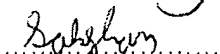
Name:

Signature:

1) REBECCA CUNYBY



2) SAKSHAM TOANEJA



Approved by the Board of their meeting dated... 1/12/2025

## Spiritual Assembly of the Baha'is of Manchester

### Income and Expenditure

For the year ended 31 March 2025

	2025	2024
	£	£
<u>Incoming Resources</u>		
Donations received	5,885	15,735
NSA of the Baha'is subsidies	10,575	-
Grant (External Funding)	9,690	12,776
	-----	-----
	26,150	28,511
	=====	=====
<u>RESOURCES EXPENDED</u>		
Contribution to NSA of the Baha'is of the UK	300	408
Community Events and venue hire	25,202	24,133
Miscellaneous expense	1,193	168
	-----	-----
Total Resources Expended	26,695	24,709
	-----	-----
Net movement in funds	(545)	3,802
	-----	-----
Total funds brought forward	165,277	161,475
	-----	-----
Total funds carried forward	164,732	165,277
	=====	=====

## Spiritual Assembly of the Baha'is of Manchester

### 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 Manchester.

##### 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 BAHAI'S OF MANCHESTER**

England & Wales - Charity number 1064903

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# Accounts

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# SPIRITUAL ASSEMBLY OF THE BAHÁ'ÍS OF MANCHESTER

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The objectives 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 Manchester 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 Manchester is conducted 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.

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#### Financial Review

Incoming resources in the year ended 31 March 2024 totalled £28,511 (2023: £12,294). Resources expended in the same period totalled £24,709 (2023: £12,258). On 31 March 2024, the charity had total funds of £165,277 of which £139,595 restricted and £25,682 unrestricted.

**Spiritual Assembly of the Baha'is of Manchester**  
**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.

**Director's 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: .....

Signature: .....

By order of the Board

**Spiritual Assembly of the Baha'is of Manchester**  
**Balance Sheet**  
**For the year ended 31<sup>st</sup> March 2024**

	2024 £	2023 £
<b><u>Current Assets</u></b>		
Fund for the Baha'i Centre	160,000	160,000
Cash at Bank (Current Account)	5,277	1,475
<b>Total Assets</b>	<b>165,277</b>	<b>161,475</b>
	-----	-----
<b><u>Liabilities</u></b>	<b>Nil</b>	<b>Nil</b>
	-----	-----
<b>Assets less Liabilities</b>	<b>165,277</b>	<b>161,475</b>
	=====	=====
<b><u>REPRESENTED BY</u></b>		
Restricted reserve	139,595	139,595
Accumulated Surplus brought forward	21,880	21,844
Current Year (Deficit) Surplus	3,802	36
	-----	-----
	<b>165,277</b>	<b>161,475</b>
	=====	=====
Unrestricted funds: £25,682		
Restricted funds: £139,595		

**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.

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

Name:

Signature:

1) .....

.....

2) .....

.....

Approved by the Board of their meeting dated.....

**Spiritual Assembly of the Baha'is of Manchester**

**Income and Expenditure**

**For the year ended 31 March 2024**

	2024	2023
	£	£
<b><u>Incoming Resources</u></b>		
Donations received	15,735	7,102
Grant (External Funding)	12,776	-
	-----	-----
	<b>28,511</b>	<b>7,102</b>
	=====	=====
<b><u>RESOURCES EXPENDED</u></b>		
Contribution to NSA of the Baha'is of the UK	408	300
Community Events and venue hire	24,133	11,785
Postage, printing, and admin	121	173
Book and periodical	47	-
	-----	-----
Total Resources Expended	24,709	12,218
	-----	-----
Net movement in funds	3,802	36
	-----	-----
Total funds brought forward	161,475	161,439
	-----	-----
Total funds carried forward	<b>165,277</b>	<b>161,475</b>
	=====	=====

## Spiritual Assembly of the Baha'is of Manchester

Notes to the accounts for the year ended 31 March 2024

### Company Status

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### Accounting Policies

#### Accounting convention

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#### Basis of accounting

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#### The principal source of income

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#### 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 Manchester

### Independent examiners report for the year ended 31 March 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 4 to 6.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied me that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### The basis of independent examiner's report

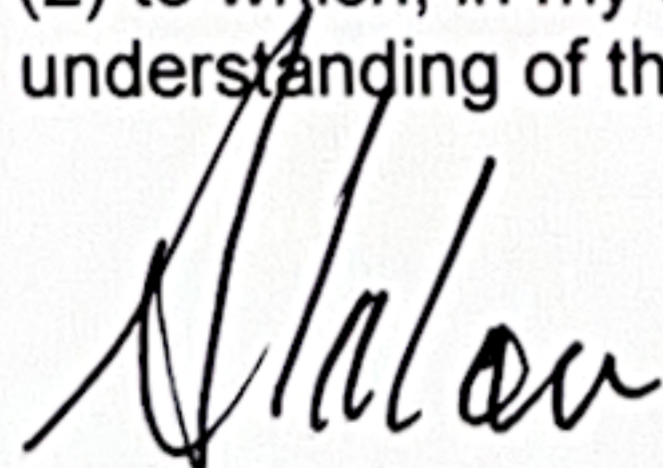
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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, opinion is given as to whether the accounts present a "true and fair view" and the report limited to those matters set out in the statement below.

### 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:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.



Ardeshir Laloui FAIA  
20, Roe Green Close  
Hatfield  
Hertfordshire AL10 9PE