

NORTH LONDON IRANIAN CHURCH

England & Wales - Charity number 1165863

Details

Status Registered

Legal form CIO

Registered 2016-03-03

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

Contact

Address 50 Long lane
Finchley
London
N3 2pu

Phone 07904460925

Email accounts@nlichurch.org

Website <http://nlichurch.org/>

Activities

Objects: THE OBJECT OF THE NORTH LONDON IRANIAN CHURCH IS TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH SET OUT IN THE APPENDIX ATTACHED TO THIS CONSTITUTION.

Activities: Sharing the Good News of the Gospel with Iranians and Afghans and involving the church in Charity works among them for the glory of God

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups, The General Public/mankind

Geography

- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£224,299	£176,506	-	-
2023-12-31	£155,582	£162,356	-	-
2022-12-31	£164,081	£154,617	-	-
2021-12-31	£99,097	£96,647	-	-
2020-12-31	£91,281	£77,386	-	-

Trustees

Name	Role	Appointed
MALCOLM STUART STEER		2016-03-03
SHIMA PISHEHVARZ		2016-03-03
Seyed Amir Amiri ghahfarokhi		2025-10-15

NORTH LONDON IRANIAN CHURCH

England & Wales - Charity number 1165863

Accounts



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NORTH LONDON IRANIAN CHURCH

Date: 7 July 2024

Time: 7:00 PM

Location: Online via Zoom

Minutes of the Annual Meeting of the Trustees

1. Attendance

The following trustees were present:

- Rev Dr Edward Hovsepian Mehr (Chair & Senior Pastor)
- Shima Pishehvarz (Treasurer)
- Malcolm Stuart Steer

No other persons were in attendance.

2. Opening

Rev. Edward Hovsepian Mehr opened the meeting with prayer, welcoming the trustees and giving thanks to God for His provision and faithfulness throughout the past year.

3. Approval of Previous Minutes

The minutes of the Annual Trustees' Meeting held on 9 July 2023 were reviewed and unanimously approved as an accurate record.

4. Financial Review

Treasurer Shima Pishehvarz presented the financial report for the 2023–2024 financial year. Key points included:

- All legal submissions to the Charity Commission and Companies House were completed on time.
- Despite increased program activity, the church maintained financial stability.
- The general fund remained in good condition, and restricted funds were applied properly according to their designations.

5. Church Activities and Progress

Rev. Edward reported on the spiritual and practical life of the church, highlighting:

- Continued growth of home groups and discipleship programs
- Ongoing outreach to refugees and newcomers
- Launch of new youth and family ministries
- Strengthening of worship and media teams

 50 Long Lane, Finchley
London, N3 2PU

 Registered Charity NO:
1165863

 020 4617 6131

 info@nichurch.org

 North London Iranian Church is a member of **Evangelical Alliance** (243575)
and **HAMGAAM**, the Council of United Iranian Churches



www.nlichurch.org

6. Looking Ahead: Plans for 2024–2025

The trustees discussed strategic priorities for the year ahead, including:

- Further investment in leadership development and training
- Expansion of digital and online ministry
- Early preparations for pastoral succession planning
- Ongoing emphasis on community impact and evangelism

7. Governance and Risk Review

The trustees reviewed the governance structure, safeguarding policies, and risk management procedures. No significant issues were identified, and all trustees reaffirmed their commitment to fulfilling their legal responsibilities.

8. Formal Resolutions

The following motions were tabled and approved:

- **Budget Delegation:**
An annual budget of £180,000 was provisionally approved for submission to the Budgeting Committee for review and implementation.
- **Pastoral Succession Planning Committee:**
Pastoral Future Planning Group: A working group will be established to prepare for pastoral succession in the coming years, ensuring the process remains transparent and prayerful.

9. Preparations for 20th Anniversary Celebration (2025)

The trustees discussed plans for celebrating the church's 20th anniversary in May 2025. Arrangements will be made to invite guest speakers and musicians, and volunteer coordination will begin in advance.

10. Closing

Rev. Edward concluded the meeting with words of appreciation for the unity among the trustees and the continued faithfulness of the congregation. The meeting closed with prayer.

Meeting Adjourned: 8:45 PM

Minutes submitted by: Shima Pishehvarz

North London Iranian Church

Report and Accounts
Year ended 31st December 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**NORTH LONDON IRANIAN CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024**

ADDRESS FOR CORRESPONDENCE	50 Long Lane Finchley London N3 2PU
GOVERNING DOCUMENT	Constitution dated 3rd March 2016
CHARITY REGISTRATION NUMBER	1165863
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Malcolm Stuart Steer Shima Pishehvarz Rev Edward Hovsepian Mehr (resigned 14th October 2025) Seyed Amir Amiri Ghahfarokhi (appointed 15th October 2025)
INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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NORTH LONDON IRANIAN CHURCH

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

Objects of the charity

The charity, which is a church, is governed by a constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

The primary object of the NLIC, as set out in its governing document, is to advance the Christian religion for the benefit of the public.

NLIC is firmly committed to fulfilling the Great Commission as found in Matthew 28:19–20, through evangelistic outreach and the discipling of Iranians and other nationalities. This mission begins in the UK and extends into Europe and beyond, often in cooperation with other churches and ministries that share this vision.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

To advance the Christian faith for the public benefit—particularly, though not exclusively, among Farsi-speaking communities—by promoting and supporting Christian worship, teaching, discipleship, and fellowship in accordance with the core tenets of the Christian faith.

We are actively engaged in serving Iranian refugees, the Deaf community, and the elderly within our local communities. Our ministry is supported by various volunteer-led committees who are dedicated to serving God among Iranians. We also provide translation of our Sunday sermons to ensure non-Farsi-speaking attendees can fully participate in our services.

The following regular activities have been maintained throughout the year:

- Weekly established church services
- In-depth Bible teaching
- Corporate prayer meetings
- Sunday school classes for children
- Christian counselling services
- Worship meetings and praise gatherings

These ministries have helped foster spiritual growth, community connection, and faith formation among members and attendees.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year receipts increased by £68,717 to £224,299, and payments decreased by £46,353, to £176,506. As a result the cash held by the charity increased by £47,793, to £243,984, of which £207,981 is unrestricted and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £80,000 (which equates to about 6 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £207,981 and the charity is complying with its reserves policy.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Shima Pishavarz

Shima Pishavarz (Oct 27, 2025 17:54:39 GMT)

.....
MRS SHIMA PISHEHVARZ

Date: Oct 27, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
NORTH LONDON IRANIAN CHURCH

I report to the trustees on my examination of the accounts of North London Iranian Church ('the charity') for the year ended 31 December 2024 on pages 5 to 8 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I draw attention to note 4 to the accounts where it is noted that the employment of related parties was not permitted by the governing document. As noted, the charity have now ensured that no related parties are employed. I have reported this to the Charity Commission in line with my statutory duty.

Other than the matter referred to above, I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sarah Crispin
Sarah Crispin (Oct 30, 2025 20:54:51 GMT)

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Oct 30, 2025

NORTH LONDON IRANIAN CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	<u>Unrestricted Funds</u>			2024 £	2023 £
		General Funds £	Designated Funds £	Restricted Funds £		
Income receipts						
Donations		152,350	-	-	152,350	132,786
Gift aid receipts		9,696	-	-	9,696	21,302
Grants		-	-	58,603	58,603	-
Bank Interest		1,530	-	-	1,530	1,494
		<u>163,576</u>	<u>-</u>	<u>58,603</u>	<u>222,179</u>	<u>155,582</u>
Capital and similar receipts						
Loan repayments		2,120	-	-	2,120	-
		<u>2,120</u>	<u>-</u>	<u>-</u>	<u>2,120</u>	<u>-</u>
Total receipts		<u>165,696</u>	<u>-</u>	<u>58,603</u>	<u>224,299</u>	<u>155,582</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	114,420	-	22,600	137,020	219,369
Grants paid in relation to charitable activities undertaken by others	3	15,405	-	-	15,405	-
		<u>129,825</u>	<u>-</u>	<u>22,600</u>	<u>152,425</u>	<u>219,369</u>
Loans made		5,000	-	-	5,000	3,491
Loan payments made		19,081	-	-	19,081	-
		<u>24,081</u>	<u>-</u>	<u>-</u>	<u>24,081</u>	<u>3,491</u>
Total payments		<u>153,906</u>	<u>-</u>	<u>22,600</u>	<u>176,506</u>	<u>222,860</u>
Net of receipts / (payments) before transfers		11,790	-	36,003	47,793	(67,278)
Transfers between funds	5	-	-	-	-	-
Net movement in funds		<u>11,790</u>	<u>-</u>	<u>36,003</u>	<u>47,793</u>	<u>(67,278)</u>
Cash funds as at last year end		196,191	-	-	196,191	263,469
Cash funds at this year end	A	<u>207,981</u>	<u>-</u>	<u>36,003</u>	<u>243,984</u>	<u>196,191</u>

The notes on pages 7 - 8 form part of these accounts.

NORTH LONDON IRANIAN CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Unrestricted Funds</u>			2024 £	2023 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Cash at bank with immediate access	207,981	-	36,003	243,984	196,191
	<u>207,981</u>	<u>-</u>	<u>36,003</u>	<u>243,984</u>	<u>196,191</u>
B Other monetary assets					
Gift aid due to charity	-	-	-	-	-
Loan Repayments	10,580	-	-	10,580	7,700
	<u>10,580</u>	<u>-</u>	<u>-</u>	<u>10,580</u>	<u>7,700</u>

The charity is expecting to claim gift aid on some donations received before 31 December 2024 but as it is not currently able to estimate the amount accurately a debtor has not been included above

C Liabilities

Falling due within one year

Loans	-	-	-	-	19,081
Pension	84	-	-	84	-
Fee for Independent Examination	1,440	-	-	1,440	1,080
Iranian Christian Fellowship	14,495	-	-	14,495	15,405
Accrued expenses	-	-	-	-	-
	<u>16,019</u>	<u>-</u>	<u>-</u>	<u>16,019</u>	<u>35,566</u>

D Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

Shima Pishhevvarz
Shima Pishhevvarz (Oct 27, 2025 17:54:39 GMT)

Mrs Shima Pishhevvarz

Date: Oct 27, 2025

The notes on pages 7 - 8 form part of these accounts.

NORTH LONDON IRANIAN CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. However, it has now taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 6 below.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds			Total 2024 £	Total 2023 £
	General funds £	Designated funds £	Restricted Funds £		
2 Payments in relation to charitable activities undertaken directly					
Employment costs (see note 4)	50,637	-	22,600	73,237	46,725
Ministry expenses	9,871	-	-	9,871	45,383
Youth and children's work	384	-	-	384	553
Equipment	-	-	-	-	3,652
Rent	26,696	-	-	26,696	29,544
Telephone	1,867	-	-	1,867	1,778
Travel and Hospitality	9,629	-	-	9,629	12,088
Administration	1,591	-	-	1,591	879
Accountancy	4,998	-	-	4,998	900
Gifts	8,747	-	-	8,747	69,347
Projects	-	-	-	-	8,520
	<u>114,420</u>	<u>-</u>	<u>22,600</u>	<u>137,020</u>	<u>219,369</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:					
Iranian Christian fellowship (ICF)	UK Mission	15,405	-	-	15,405
		<u>15,405</u>	<u>-</u>	<u>-</u>	<u>15,405</u>

4 Transactions with related parties

Rev Edward Hovsepian Mehr served as church leader and was paid £39,600 (2023: £0) for serving in that capacity, not for serving as a trustee. This payment is not permitted by the charity's governing document and on being advised of this breach Rev Edward Hovsepian Mehr immediately resigned as a trustee.

The church gave funds to the Iranian Christian Fellowship (ICF) of £15,405 (2023:£35,722). Malcolm Stuart Steer is also a trustee of the ICF.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	196,191	165,696	(153,906)	-	207,981
Restricted funds					
Youth Media Project	-	36,003	-	-	36,003
Pastor Employment	-	22,600	(22,600)	-	-
	<u>-</u>	<u>58,603</u>	<u>(22,600)</u>	<u>-</u>	<u>36,003</u>
Total funds	<u>196,191</u>	<u>224,299</u>	<u>(176,506)</u>	<u>-</u>	<u>243,984</u>

The Youth Media Project is to support the production of youth educational videos

The Pastor Employment Fund is to support the employment of Rev Edward Hovsepian Mehr as church leader.

NORTH LONDON IRANIAN CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Reconciliation with previously reported funds

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2023	2022
	£	£
Previously reported reserves, at 31 December	172,272	179,046
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	-	-
Exclusion of previously included debtors	(7,700)	(4,209)
Exclusion of previously included creditors	35,566	88,632
Cash reconciliation items expensed	(3,947)	-
Re-stated reserves, at 31 December	196,191	263,469

Reconciliation of results

	2023
	£
Previously reported results	(6,774)
Adjustments arising from use of receipts and payments basis:	
Cash reconciliation items expensed	(3,947)
Excluded movements in debtors resulting in the recognition of more / (less) income	(3,491)
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	(53,066)
Re-stated results	(67,278)

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Dear Sirs

Re. North London Iranian Church ('The Charity')

CONFIRMATION OF REPRESENTATIONS – INDEPENDENT EXAMINATION

We confirm to the best of our knowledge and belief, the following statements made to you in connection with your examination of the charity's financial statements for the year ended 31 December 2024.

1. General

We acknowledge as trustees our responsibility under the Charities Act 2011 for preparing financial statements which give an accurate view of the receipts and payments in the charity's bank account and for making accurate representations to you, as set out in the terms of the engagement letter.

All the bank accounts and cash records, including for each branch/subgroup of the charity, have been made available to you for the purpose of your examination and all the transactions undertaken by the charity have been properly reflected and recorded in these bank accounts and bank records as required. All cash received during the year has been clearly accounted for, and has either been banked or spent as recorded in the expenditure records.

All other records and related information, including minutes of trustees' meetings, have been supplied to you.

We understand that you have undertaken an independent examination, rather than an audit, and that consequently no 'true and fair' opinion has been provided by you on the financial statements. The charity is not required to have an audit, according to either the terms of the governing document, or any stipulation made by a donor or another party.

2. Financial Statements

We have reviewed the financial statements which have been prepared, and are satisfied that any amendments suggested by you, which have been made to the financial statements and the trustees' report, are accurate and appropriate.

3. Assets and liabilities

All assets included in the statement of assets and liabilities were in existence and owned by the charity at the year-end date and free from any charge. The statement of assets and liabilities includes all tangible assets (property, vehicles, and equipment); investments; and debts due to the charity and by the charity to others. The details of all bank accounts owned by the charity have been provided to you, whether managed by the main finance team or by others, and there are no groups or activities legally part of the charity which are not included.

All assets sold or scrapped have been excluded and the proceeds accounted for in the accounting records.

All known liabilities of the charity are included in the list of liabilities. In particular:

- No amounts received from donors were received as loans rather than gifts.
- There are no known liabilities to PAYE/NIC arising from the staff arrangements.
- The pension arrangements for the staff are based on 'defined contribution' schemes and there are no commitments, legal or moral, which may require significant additional contributions.

At the year-end date there were no material commitments for grants to be paid, for the purchase of property/equipment or long term contracts for goods/services.

4. Grants and donations

All grants, donations and other income, the receipt of which is subject to specific terms and conditions, have been noted in the financial statements as restricted income.

The expenditure which met those restrictions is as recorded in the restricted funds Note 5 in the accounts leaving unused balances of restricted funds of £36,003 at the year end.

The charity has complied with all aspects of agreements and donor restrictions that would have a material effect on the financial statements in the event of non-compliance. In particular:

- there has been no use of gifts made for specific purposes other than as specified by the donor.
- all conditions of the donors for use of the funds had been met by the 31 December 2024.

5. Going Concern

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 adequate for the charity's need and with sufficient confidence such that there is no requirement to detail material uncertainties in this respect in the accounts.

We have considered the financial position of the charity and have assessed that the financial position is adequate to meet the future funding needs. We acknowledge that there are no budgets for 2025 although also recognising that the general recommendation for charities is that all do have at least an annual budget.

In the light of this assessment, and considering the current level of reserves, the charity will have sufficient reserves to be able to continue operations for at least the next 12 months from the date of this letter.

6. Laws and regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of regulations, agreements or the charity's constitution. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

7. Transactions with related parties

The charity has not had, or entered into, at any time during the year material transactions with other charities over which influence is exerted by trustees/senior staff or other companies'/businesses' related parties (other than as indicated in the financial statements) whether or not the outcome has been to influence the presentation of transactions.

Any remuneration, salary or payment for services, gift or other payment made to any trustee, family member or business of a trustee, has been fully and accurately disclosed in the financial statements; along with the name of the individual trustee(s) concerned.

We acknowledge that payments made to Rev Edward Hovsepian Mehr in respect of his employment as church leader were not permitted by the charity's governing document and that in order to rectify this breach he has now resigned as a trustee.

8. Events after the year-end

No events or transactions have occurred since the year-end, or are pending, which could have a material effect on the charity's position or which are of such significance in relation to the charity's affairs that they should be mentioned in the trustees' report in order to avoid giving a misleading view of the charity's financial position.

There is no litigation in progress or pending.

We confirm that the above statements are made on the basis of enquiries of management, volunteers and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of them to you.

Yours faithfully

On behalf of the Trustees:

conditions, have been noted in the financial statements as restricted income.

The expenditure which met those restrictions is as recorded in the restricted funds Note 5 in the accounts leaving unused balances of restricted funds of £36,003 at the year end.

The charity has complied with all aspects of agreements and donor restrictions that would have a material effect on the financial statements in the event of non-compliance. In particular:

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There is no litigation in progress or pending.

We confirm that the above statements are made on the basis of enquiries of management, volunteers and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of them to you.

Yours faithfully

On behalf of the Trustees

(signed).....*J Shima Pishewart*..... Trustee (print
name).....*Shima Pishewart*

(signed).....*M Steer*..... Trustee (print
name).....*MARCO M. STEER*

Date of approval of accounts*30.10.25*.....

NORTH LONDON IRANIAN CHURCH

England & Wales - Charity number 1165863

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**NORTH LONDON
IRANIAN CHURCH**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1165863

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

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NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1165863
DATE OF REGISTRATION	3rd March 2016
START OF FINANCIAL YEAR	1st January 2023
END OF FINANCIAL YEAR	31st December 2023
TRUSTEES AT 31ST DECEMBER 2023	Mr Malcolm Steer Mrs Shima Pishehvarz Rev Edward Mehr

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO Association Registered 3rd March 2016

OBJECTS

To advance the Christian Religion for the benefit of the public in accordance with the Statement of Faith set out in the Constitution.

CORRESPONDENCE ADDRESS 24 Roxburgh Close
Camberley
GU15 1AS

PRIMARY BANKERS Barclay Bank Plc
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINERS Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the North London Iranian Church on the accounts for the year ended 31st December 2023 set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The organisation's trustees are responsible for the preparation of the accounts. The organisation's trustees consider that an audit is not required for this year under the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the Act, as amended);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act, as amended); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave 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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 25th June 2024

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

**TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023**

The **NLIC** is a community of God's people, the purpose of which is worship, fellowship and discipleship of people (Church), mostly of Iranian origin but also of other nationalities that relate to and become a genuine part of **NLIC**.

The Object of the **NLIC** is to advance the Christian religion for the benefit of the public.

The **NLIC** is committed to the Great Commission of Mt 28:19-20, in evangelistic outreach to, and discipling of Iranians and other nationalities, firstly in the UK, and then Europe and elsewhere in the world, in cooperation with others of like vision.

In pursuance of these objectives we have weekly, established church meetings, Bible teaching, prayer, Sunday School, counselling, and worship meetings.

Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable Law and the Generally Accepted Accounting Principles (GAAP) including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

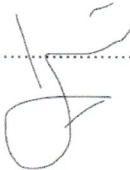
- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Governing Document. 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.

Approved by the Trustees on ...20/06/2024.....

Signed on their behalf by Trustee

Printed Name: Mrs Shima Pishevvarz



NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	154,088	-	154,088	163,984
Investment Income	3b	1,494	-	1,494	97
TOTAL INCOMING RESOURCES		155,582	-	155,582	164,081
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	161,276	-	161,276	153,717
Governance Costs	4b	1,080	-	1,080	900
TOTAL RESOURCES EXPENDED		162,356	-	162,356	154,617
NET INCOMING/ (OUTGOING)		(6,774)	-	(6,774)	9,464
Total Funds Brought Forward		179,046	-	179,046	169,582
TOTAL FUNDS CARRIED FORWARD		172,272	-	172,272	179,046

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

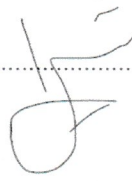
BALANCE SHEET
AS AT 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Fixed Assets					
Tangible Assets	1	-	-	-	-
Current Assets					
Debtors & Prepayments	7	7,700	-	7,700	4,209
Cash at Bank and in Hand	6	200,138	-	200,138	263,469
Total Current Assets		207,838	-	207,838	267,678
Creditors: Amounts falling due within one year	8	35,566	-	35,566	88,632
NET CURRENT ASSETS		172,272	-	172,272	179,046
TOTAL ASSETS less current liabilities		172,272	-	172,272	179,046
Creditors: Long Term Liabilities	9	-	-	-	-
NET ASSETS		172,272	-	172,272	179,046
Funds of the Charity					
General Funds		172,272	-	172,272	179,046
Restricted Funds	5	-	-	-	-
Total Funds		172,272	-	172,272	179,046

Approved by the Trustees on 20/06/2024

Signed on their behalf by Trustee

Printed Name: Mrs Shima Pishehvarz



NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

2. TANGIBLE FIXED ASSETS

The Charity held no tangible fixed assets or investments during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None

31st December 2022 : None

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	132,786	-	132,786	142,496
Gift Aid Tax Recovered	21,302	-	21,302	21,488
	154,088	-	154,088	163,984
b) Investment Income				
Interest	1,494	-	1,494	97
	1,494	-	1,494	97

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
a) Cost of Charitable Activities				
Baptism Costs	526	-	526	978
Books & Publications	2,023	-	2,023	726
Conference Costs	-	-	-	1,600
Eccam Network	751	-	751	-
Equipment Costs	3,652	-	3,652	8,677
Gifts, Tithes & Offerings	49,030	-	49,030	47,866
Help Committee	-	-	-	6,400
Home Groups	-	-	-	327
Insurance Costs	486	-	486	463
Ministry Expenses	4,540	-	4,540	4,073
Printing, Postage & Stationery	393	-	393	780
Projects & Events	8,520	-	8,520	8,926
Rent & Rates	29,544	-	29,544	21,559
Staff Costs	46,725	-	46,725	35,722
Sunday School	667	-	667	755
Telephone Costs	1,778	-	1,778	1,756
Transport Costs	2,560	-	2,560	1,108
Travel & Hospitality	9,528	-	9,528	11,400
Youth Expenses	553	-	553	601
	161,276	-	161,276	153,717
b) Governance Costs				
Independent Examiner's Fee	1,080	-	1,080	900
	1,080	-	1,080	900

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS

The Charity held no restricted funds during this or the previous financial period.

6. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Cash at Bank and in Hand	200,138	-	200,138	263,469
	200,138	-	200,138	263,469

7. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Sundry Debtors	7,700	-	7,700	4,209
	7,700	-	7,700	4,209

8. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
ICF Funds	15,405	-	15,405	35,722
Independent Examiner's Fee	1,080	-	1,080	900
Sundry Creditors	19,081	-	19,081	52,010
	35,566	-	35,566	88,632

9. CREDITORS - LONG TERM LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-23 £	TOTAL 31-Dec-22 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	172,272	-	172,272	179,046
Long Term Liabilities	-	-	-	-
TOTAL FUNDS	172,272	-	172,272	179,046

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

11. STAFF COSTS AND NUMBERS

	TOTAL 2023 £	TOTAL 2022 £
Gross Wages and Salaries	46,725	32,273
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>46,725</u>	<u>32,273</u>

Employees who were engaged in each of the following activities:

	TOTAL 2023	TOTAL 2022
Activities in furtherance of organisation's objects	2	2

The organisation operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2022:None)

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2022:None).

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

NORTH LONDON IRANIAN CHURCH

England & Wales - Charity number 1165863

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**NORTH LONDON
IRANIAN CHURCH**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1165863

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

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Page 3	Legal and Administrative Information
Page 4	Independent Examiner's Report to the Trustees
Page 5	Trustees' Report
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 12	Notes to the Financial Statements

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1165863

DATE OF REGISTRATION 3rd March 2016

START OF FINANCIAL YEAR 1st January 2022

END OF FINANCIAL YEAR 31st December 2022

TRUSTEES AT 31ST DECEMBER 2022 Mr Malcolm Steer
Mrs Shima Pishehvarz
Rev Edward Mehr

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS Charitable Incorporated Organisation

GOVERNING INSTRUMENT CIO Association Registered 3rd March 2016

OBJECTS

To advance the Christian Religion for the benefit of the public in accordance with the Statement of Faith set out in the Constitution.

CORRESPONDENCE ADDRESS 24 Roxburgh Close
Camberley
GU15 1AS

PRIMARY BANKERS Barclay Bank Plc
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E14 5HP

INDEPENDENT EXAMINERS Castle View Accounting Ltd
New Barn
Mudberry Lane
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PO18 8TS

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the North London Iranian Church on the accounts for the year ended 31st December 2022 set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The organisation's trustees are responsible for the preparation of the accounts. The organisation's trustees consider that an audit is not required for this year under the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the Act, as amended);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act, as amended); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave 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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 21st July 2023

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

**TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

The **NLIC** is a community of God's people, the purpose of which is worship, fellowship and discipleship of people (Church), mostly of Iranian origin but also of other nationalities that relate to and become a genuine part of **NLIC**.

The Object of the **NLIC** is to advance the Christian religion for the benefit of the public.

The **NLIC** is committed to the Great Commission of Mt 28:19-20, in evangelistic outreach to, and discipling of Iranians and other nationalities, firstly in the UK, and then Europe and elsewhere in the world, in cooperation with others of like vision.

In pursuance of these objectives we have weekly, established church meetings, Bible teaching, prayer, Sunday school, counselling, and worship meetings.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

19/07/2023

Approved by the Trustees on the

Signed on their behalf by Trustee



Printed Name: Mrs Shima Pishehvarz

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	163,984	-	163,984	99,097
Investment Income	3b	97	-	97	-
TOTAL INCOMING RESOURCES		164,081	-	164,081	99,097
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	153,717	-	153,717	95,873
Governance Costs	4b	900	-	900	775
TOTAL RESOURCES EXPENDED		154,617	-	154,617	96,648
NET INCOMING/ (OUTGOING) RESOURCES		9,464	-	9,464	2,449
Total Funds Brought Forward		169,582	-	169,582	167,132
TOTAL FUNDS CARRIED FORWARD		179,046	-	179,046	169,581

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.


The notes on pages 8 to 12 form part of these financial statements.

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-22 £	TOTAL 31-Dec-21 £
Fixed Assets					
Tangible Assets	1	-	-	-	-
Current Assets					
Debtors & Prepayments	7	4,209	-	4,209	135
Cash at Bank and in Hand	6	263,469	-	263,469	244,726
Total Current Assets		267,678	-	267,678	244,861
Creditors: Amounts falling due within one year	8	88,632	-	88,632	75,279
NET CURRENT ASSETS		179,046	-	179,046	169,582
TOTAL ASSETS less current liabilities		179,046	-	179,046	169,582
Creditors: Long Term Liabilities	9	-	-	-	-
NET ASSETS		179,046	-	179,046	169,582
Funds of the Charity					
General Funds		179,046	-	179,046	169,582
Restricted Funds	5	-	-	-	-
Total Funds		179,046	-	179,046	169,582

Approved by the Trustees on the 19/07/2023

Signed on their behalf by Trustee 

Printed Name: Mrs Shima Pishehvarz

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

2. TANGIBLE FIXED ASSETS

The Charity held no tangible fixed assets or investments during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022: None

31st December 2021: None

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	142,496	-	142,496	99,097
Gift Aid Tax Recovered	21,488	-	21,488	-
	163,984	-	163,984	99,097
b) Investment Income				
Interest	97	-	97	-
	97	-	97	-

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
a) Cost of Charitable Activities				
Baptism Costs	978	-	978	-
Books & Publications	726	-	726	-
Conference Costs	1,600	-	1,600	1,011
East London Church	-	-	-	2,660
Eccam Network	-	-	-	987
Equipment Costs	8,677	-	8,677	2,871
Gifts, Tithes & Offerings	47,866	-	47,866	33,060
Help Committee	6,400	-	6,400	-
Home Groups	327	-	327	600
Insurance Costs	463	-	463	442
Ministry Expenses	4,073	-	4,073	2,773
Printing, Postage & Stationery	780	-	780	-
Projects & Events	8,926	-	8,926	-
Rent & Rates	21,559	-	21,559	12,431
Staff Costs	35,722	-	35,722	32,273
Sunday School	755	-	755	500
Telephone Costs	1,756	-	1,756	1,331
Transport Costs	1,108	-	1,108	1,200
Travel & Hospitality	11,400	-	11,400	3,623
Youth Expenses	601	-	601	110
	153,717	-	153,717	95,873
b) Governance Costs				
Independent Examiner's Fee	900	-	900	775
	900	-	900	775

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-22 £	TOTAL 31-Dec-21 £
Cash at Bank and in Hand	263,469	-	263,469	244,726
	263,469	-	263,469	244,726

7. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-22 £	TOTAL 31-Dec-21 £
Sundry Debtors	4,209	-	4,209	135
	4,209	-	4,209	135

8. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-22 £	TOTAL 31-Dec-21 £
ICF Funds	35,722	-	35,722	32,273
Independent Examiner's Fee	900	-	900	775
Sundry Creditors	52,010	-	52,010	42,231
	88,632	-	88,632	75,279

9. CREDITORS - LONG TERM LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-22 £	TOTAL 31-Dec-21 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	179,046	-	179,046	169,582
Long Term Liabilities	-	-	-	-
TOTAL FUNDS	179,046	-	179,046	169,582

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

11. STAFF COSTS AND NUMBERS

	TOTAL 2022 £	TOTAL 2021 £
Gross Wages and Salaries	35,722	32,273
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>35,722</u>	<u>32,273</u>

Employees who were engaged in each of the following activities:

	TOTAL 2022	TOTAL 2021
Activities in furtherance of organisation's objects	2	2

The organisation operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2021:None)

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2021:None).

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

NORTH LONDON IRANIAN CHURCH

England & Wales - Charity number 1165863

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**NORTH LONDON
IRANIAN CHURCH**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1165863

Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

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NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1165863
DATE OF REGISTRATION	3rd March 2016
START OF FINANCIAL YEAR	1st January 2021
END OF FINANCIAL YEAR	31st December 2021
TRUSTEES AT 31ST DECEMBER 2021	Mr Malcolm Steer Mrs Shima Pishehvarz Rev Edward Mehr

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

LEGAL STATUS	Charitable Incorporated Organisation
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GOVERNING INSTRUMENT	CIO Association Registered 3rd March 2016
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OBJECTS

To advance the Christian Religion for the benefit of the public in accordance with the Statement of Faith set out in the Constitution.

CORRESPONDENCE ADDRESS	24 Roxburgh Close Camberley GU15 1AS
-------------------------------	--------------------------------------------

PRIMARY BANKERS	Barclay Bank Plc 1 Churchill Place London E14 5HP
------------------------	------------------------------------------------------------

INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS
------------------------------	------------------------------------------------------------------------------------------------------------

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the North London Iranian Church on the accounts for the year ended 31st December 2021 set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The organisation's trustees are responsible for the preparation of the accounts. The organisation's trustees consider that an audit is not required for this year under the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the Act, as amended);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act, as amended); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave 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.

K. Collaku MAAT
Castle View Accounting Ltd
New Barn
Mudberry Lane
Bosham
Chichester
West Sussex
PO18 8TS



Date: 31st August 2022

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

**TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021**

The NLIC is a community of God's people, the purpose of which is worship, fellowship and discipleship of people (Church), mostly of Iranian origin but also of other nationalities that relate to and become a genuine part of NLIC.

The Object of the NLIC is to advance the Christian religion for the benefit of the public.

The NLIC is committed to the Great Commission of Mt 28:19-20, in evangelistic outreach to, and discipling of iranians and other nationalities, firstly in the UK, and then Europe and elsewhere in the world, in cooperation with others of like vision.

In pursuance of these objectives we have weekly, established church meetings, Bible teaching, prayer, Sunday school, counselling, and worship meetings.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the North London Iranian Church

Signed on their behalf by Trustee [Signature] Shima Pishkvarz 27/8/22

Printed Name: MRS Shima Pishkvarz

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	99,097	-	99,097	91,281
TOTAL INCOMING RESOURCES		99,097	-	99,097	91,281
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	95,872	-	95,872	76,697
Governance Costs	4b	775	-	775	750
TOTAL RESOURCES EXPENDED		96,647	-	96,647	77,447
NET INCOMING/ (OUTGOING) RESOURCES		2,450	-	2,450	13,834
Total Funds Brought Forward		167,132	-	167,132	153,237
TOTAL FUNDS CARRIED FORWARD		169,582	-	169,582	167,071

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

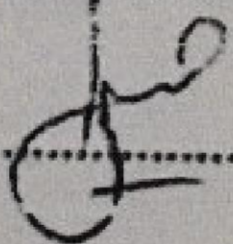
NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31ST DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-21 £	TOTAL 31-Dec-20 £
Fixed Assets					
Tangible Assets	1	-	-	-	-
Current Assets					
Debtors & Prepayments	7	135	-	135	-
Cash at Bank and in Hand	8	244,726	-	244,726	215,826
Total Current Assets		244,861	-	244,861	215,826
Creditors: Amounts falling due within one year	8	75,279	-	75,279	48,694
NET CURRENT ASSETS		169,582	-	169,582	167,132
TOTAL ASSETS less current liabilities		169,582	-	169,582	167,132
Creditors: Long Term Liabilities	9	-	-	-	-
NET ASSETS		169,582	-	169,582	167,132
Funds of the Charity					
General Funds		169,582	-	169,582	167,132
Restricted Funds	5	-	-	-	-
Total Funds		169,582	-	169,582	167,132

Approved by the Trustees on the North London Iranian church

Signed on their behalf by Trustee  Shima Pishkhvarz 27/8/22

Printed Name: MRS Shima Pishkhvarz

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

2. TANGIBLE FIXED ASSETS

The Charity held no tangible fixed assets or investments during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021: None

31st December 2020: None

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	99,097	-	99,097	91,281
	99,097	-	99,097	91,281

4. RESOURCES EXPENDED

		Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
a) Cost of Charitable Activities					
Conference Costs		1,011	-	1,011	-
East London Church		2,660	-	2,660	2,000
Eccam Network		987	-	987	-
Equipment Costs		2,871	-	2,871	4,711
Gifts, Tithes & Offerings		33,060	-	33,060	34,365
Home Groups		600	-	600	-
Insurance Costs		442	-	442	429
Ladies Expenses		36	-	36	60
Ministry Expenses		2,737	-	2,737	2,054
Rent & Rates		12,431	-	12,431	9,857
Staff Costs	11	32,273	-	32,273	15,623
Sunday School		500	-	500	2,205
Telephone Costs		1,331	-	1,331	-
Transport Costs		1,200	-	1,200	850
Travel & Hospitality		3,623	-	3,623	4,262
Youth Expenses		110	-	110	220
		95,872	-	95,872	76,697
b) Governance Costs					
Independent Examiner's Fee	8	775	-	775	750
		775	-	775	750

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-21 £	TOTAL 31-Dec-20 £
Cash at Bank and in Hand	244,726	-	244,726	215,826
	244,726	-	244,726	215,826

7. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-21 £	TOTAL 31-Dec-20 £
Loans	-	-	-	-
Sundry Debtors	135	-	135	-
	135	-	135	-

8. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-21 £	TOTAL 31-Dec-20 £
ICF Funds	32,273	-	32,273	15,623
Independent Examiner's Fee	775	-	775	750
Sundry Creditors	42,231	-	42,231	32,321
	75,279	-	75,279	48,694

9. CREDITORS - LONG TERM LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund £	Restricted Fund £	TOTAL 31-Dec-21 £	TOTAL 31-Dec-20 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	169,582	-	169,582	167,132
Long Term Liabilities	-	-	-	-
TOTAL FUNDS	169,582	-	169,582	167,132

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

11. STAFF COSTS AND NUMBERS

	TOTAL 2021 £	TOTAL 2020 £
Gross Wages and Salaries	32,273	15,623
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>32,273</u>	<u>-</u>

Employees who were engaged in each of the following activities:

	TOTAL 2021	TOTAL 2020
Activities in furtherance of organisation's objects	2	1

The organisation operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2020:None)

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2020:None).

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

NORTH LONDON IRANIAN CHURCH

England & Wales - Charity number 1165863

Accounts

**ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

**NORTH LONDON
IRANIAN CHURCH**

(Charitable Incorporated Organisation)

CHARITY REGISTRATION No: 1165863

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

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Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 12	Notes to the Financial Statements

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1165863
DATE OF REGISTRATION	3rd March 2016
START OF FINANCIAL YEAR	1st January 2020
END OF FINANCIAL YEAR	31st December 2020
TRUSTEES AT 31ST DECEMBER 2020	Mr Malcolm Steer Mrs Shima Pishehvarz Rev Edward Mehr

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing

LEGAL STATUS	Charitable Incorporated Entity
---------------------	--------------------------------

GOVERNING INSTRUMENT	CIO Association Registered 3rd March 2016
-----------------------------	-------------------------------------------

OBJECTS

To advance the Christian Religion for the benefit of the public in accordance with the Statement of Faith set out in the Constitution.

CORRESPONDENCE ADDRESS	24 Roxburgh Close Camberley GU15 1AS
-------------------------------	--------------------------------------------

PRIMARY BANKERS	Barclay Bank Plc 1 Churchill Place London E14 5HP
------------------------	------------------------------------------------------------

INDEPENDENT EXAMINERS	Castle View Accounting Ltd Old Printing House Square Unit 16, Tarrant Street Arundel West Sussex BN18 9JF
------------------------------	--------------------------------------------------------------------------------------------------------------------------

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of the North London Iranian Church on the accounts for the year ended 31st December 2020 set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The organisation's trustees are responsible for the preparation of the accounts. The organisation's trustees consider that an audit is not required for this year under the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the Act, as amended);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act, as amended); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is 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 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave 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.

W.M Hall LLB
Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF



Date: 27th October 2021

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

**TRUSTEES REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020**

The **NLIC** is a community of God's people, the purpose of which is worship, fellowship and discipleship of people (Church), mostly of Iranian origin but also of other nationalities that relate to and become a genuine part of **NLIC**.

The Object of the **NLIC** is to advance the Christian religion for the benefit of the public.

The **NLIC** is committed to the Great Commission of Mt 28:19-20, in evangelistic outreach to, and discipling of Iranians and other nationalities, firstly in the UK, and then Europe and elsewhere in the world, in cooperation with others of like vision.

In pursuance of these objectives we have weekly, established church meetings, Bible teaching, prayer, Sunday school, counselling, and worship meetings.

Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- . Select suitable accounting policies and apply them consistently
- . Make judgements and estimates that are reasonable and prudent
- . Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the North London Iranian Church

22 OCT 2021

Signed on their behalf by Trustee [Signature]

Printed Name: Shirina Pishkvarz

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations & Legacies	3a	91,281	-	91,281	134,460
TOTAL INCOMING RESOURCES		91,281	-	91,281	134,460
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	76,636	-	76,636	116,059
Governance Costs	4b	750	-	750	930
TOTAL RESOURCES EXPENDED		77,386	-	77,386	116,989
NET INCOMING/ (OUTGOING) RESOURCES		13,895	-	13,895	17,471
Total Funds Brought Forward		153,237	-	153,237	135,766
TOTAL FUNDS CARRIED FORWARD		167,132	-	167,132	153,237

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 12 form part of these financial statements.

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

**BALANCE SHEET
AS AT 31ST DECEMBER 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-20 £	Total 31-Dec-19 £
Fixed Assets					
Tangible Assets	1	-	-	-	-
Current Assets					
Debtors & Prepayments	7	-	-	-	-
Cash at Bank and in Hand	6	215,826	-	215,826	192,006
Total Current Assets		215,826	-	215,826	192,006
Creditors: Amounts falling due within one year	8	48,694	-	48,694	38,769
NET CURRENT ASSETS		167,132	-	167,132	153,237
TOTAL ASSETS less current liabilities		167,132	-	167,132	153,237
Creditors: Long Term Liabilities	9	-	-	-	-
NET ASSETS		167,132	-	167,132	153,237
Funds of the Charity					
General Funds		167,132	-	167,132	153,237
Restricted Funds	5	-	-	-	-
Total Funds		167,132	-	167,132	153,237

Approved by the Trustees on the North London Iranian Church

Signed on their behalf by Trustee  **22 OCT 2021**

Printed Name: Shima Pishewarz

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

2. TANGIBLE FIXED ASSETS

The Charity held no tangible fixed assets or investments during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020: None

31st December 2019: None

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Donations & Legacies				
Gifts, Tithes & Offerings	91,281	-	91,281	134,460
	91,281	-	91,281	134,460

4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
a) Cost of Charitable Activities				
Conference Costs	-	-	-	4,430
East London Church	2,000	-	2,000	4,037
Equipment Costs	4,711	-	4,711	5,779
Gifts, Tithes & Offerings	34,365	-	34,365	40,247
Home Groups	-	-	-	725
Insurance Costs	429	-	429	427
Ladies Expenses	60	-	60	506
Ministry Expenses	2,054	-	2,054	2,523
Printing, Postage & Stationery	-	-	-	1,080
Rent & Rates	9,857	-	9,857	23,881
Security Costs	-	-	-	2,774
Staff Costs	15,623	-	15,623	13,353
Sunday School	2,205	-	2,205	548
Telephone Costs	-	-	-	2,363
Transport Costs	850	-	850	4,240
Travel & Hospitality	4,262	-	4,262	8,170
Youth Expenses	220	-	220	976
	76,636	-	76,636	116,059

b) Governance Costs

Independent Examiner's Fee	750	-	750	930
	750	-	750	930

NORTH LONDON IRANIAN CHURCH

(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period.

6. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-20 £	TOTAL 31-Dec-19 £
Cash at Bank and in Hand	215,826	-	215,826	192,006
	215,826	-	215,826	192,006

7. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-20 £	TOTAL 31-Dec-19 £
Sundry Debtors	-	-	-	-
	-	-	-	-

8. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Dec-20 £	TOTAL 31-Dec-19 £
ICF Funds	15,623	-	15,623	11,353
Independent Examiner's Fee	750	-	750	930
Sundry Creditors	32,321	-	32,321	26,486
	48,694	-	48,694	38,769

9. CREDITORS - LONG TERM LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

NORTH LONDON IRANIAN CHURCH
(Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

10. STAFF COSTS AND NUMBERS

	TOTAL 2020 £	TOTAL 2019 £
Gross Wages and Salaries	15,623	13,353
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	15,623	-

Employees who were engaged in each of the following activities:

	TOTAL 2020	TOTAL 2019
Activities in furtherance of organisation's objects	1	1

The organisation operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2019:None)

11. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them (2019:None).

12. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.