



کلیسای ایرانیان شمال لندن
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@nlchurch.org



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



www.nlchurch.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



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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 Pishahvarz

Shima Pishahvarz (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>		Restricted Funds	2024	2023
		General Funds	Designated 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

	Notes	Unrestricted Funds		Restricted funds	2024	2023
		General funds	Designated 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 Pishehvarz
Shima Pishehvarz (Oct 27, 2025 17:54:39 GMT)

Mrs Shima Pishehvarz

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.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
	General funds	Designated 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	<u>196,191</u>	<u>263,469</u>

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	<u>(53,066)</u>
Re-stated results	<u>(67,278)</u>

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 Hovsepien 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:

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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.

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Yours faithfully

On behalf of the Trustees

(signed)..... *[Signature]* Trustee (print
name)..... Shima Pishchwart

(signed)..... *[Signature]* Trustee (print
name)..... MALCOLM STEER

Date of approval of accounts 30/10/25