

MOHEBBAN AL-ZAHRA

England & Wales · Charity number 1176235

Details

Other names	THE ZAHRA FOUNDATION
Status	Registered
Legal form	CIO
Registered	2017-12-12
Register	View on the Charity Commission register

Contact

Address 929 Oldham Road
Manchester
M40 2EB

Phone 07504820607

Activities

Objects: THE CHARITY'S OBJECTS ARE, FOR THE PUBLIC BENEFIT, TO ADVANCE ISLAM IN ACCORDANCE WITH THE SHIA ITHNA ASHARI FAITH, WITHIN MANCHESTER, IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON SHIA ITHNA ASHARI TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION.'

Activities: Provision of religious educational and linguistics services

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£78,709	£54,897	-	-
2023-12-31	£25,292	£36,295	-	-
2022-12-31	£267,200	£19,882	-	-
2021-12-31	£62,566	£11,511	-	-
2020-12-31	£21,747	£14,139	-	-

Trustees

Name	Role	Appointed
Dr SADEGH ANSARI	Chair	2017-12-12
AHMAD NAIEM		2017-12-12
HAMID MIRZAEI		2017-12-12
SAYED ALI ALAWI		2017-12-12
SAYED FARID SARWARY		2017-12-12

MOHEBBAN AL-ZAHRA

England & Wales - Charity number 1176235

Accounts

**MOHEBBAN AL-ZAHRA
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**



CNA & CO Chartered Certified Accountants
ACCA
Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL

Mohebban Al-Zahra Contents

	Page
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7—10

Mohebban Al-Zahra
Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

Charitable Objects

For the public benefit, the charity's purpose is to advance Islam in accordance with the Shia Ithna Ashari faith, particularly within Manchester. This will be achieved in particular, but not exclusively, through:

Holding prayer meetings and lectures,

Organising public celebrations of religious festivals,

Producing and/or distributing literature on the Shia Ithna Ashari faith to educate and enlighten others about Islam.

Public Benefit

For the public benefit, the charity's purpose is to advance Islam in accordance with the Shia Ithna Ashari faith, particularly within Manchester. This will be achieved in particular, but not exclusively, through:

Holding prayer meetings and lectures,

Organising public celebrations of religious festivals,

Producing and/or distributing literature on the Shia Ithna Ashari faith to educate and enlighten others about Islam.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Reference and Administrative Details

Trustees

Dr SADEGH ANSARI - Chair
Mr Sayed Farid SARWARY - Trustee
Mr AHMAD NAIEM - Trustee
Mr Hamid Mirzaei - Trustee
Mr Sayed Ali Alawi

Charity Number

1176235

Principal Address

929 Oldham Road
Manchester
M40 2EB

**Mohebban Al-Zahra
Trustees' Report (continued)
For The Year Ended 31 December 2024**

Independent Examiner

Mr Nazakat Ali FCCA
CNA & CO Chartered Certified Accountants
ACCA
Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL

**Mohebban Al-Zahra
Trustees' Report (continued)
For The Year Ended 31 December 2024**

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Sayed Farid SARWARY

Trustee
12 September 2025

Mohebban Al-Zahra
Independent Examiner's Report to the Trustees of Mohebban Al-Zahra
For The Year Ended 31 December 2024

I report to the trustees on my examination of the accounts of Mohebban Al-Zahra (the Trust) for the year ended 31 December 2024.

Responsibilities and Basis of Report

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

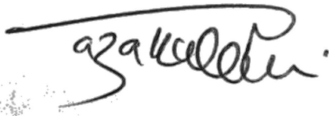
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 respect of the Trust as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Nazakat Ali FCCA
12 September 2025
Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL

Mohebban Al-Zahra
Statement of Financial Activities
For The Year Ended 31 December 2024

		2024	2023
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	78,709	25,292
EXPENDITURE ON:			
Raising funds	5	(54,897)	(36,295)
Charitable activities:	5		
NET INCOME/(EXPENDITURE)		23,812	(11,003)
NET MOVEMENT IN FUNDS		23,812	(11,003)
RECONCILIATION OF FUNDS:			
Total funds brought forward		610,175	621,178
TOTAL FUNDS CARRIED FORWARD	11	633,987	610,175

The notes on pages 7 to 10 form part of these financial statements.

Mohebban Al-Zahra
Statement of Financial Position
As At 31 December 2024

		2024	2023
	Notes	Unrestricted funds	Total funds
		£	£
FIXED ASSETS			
Tangible Assets	8	632,635	639,025
		632,635	639,025
CURRENT ASSETS			
Cash at bank and in hand		35,080	4,842
		35,080	4,842
Creditors: Amounts Falling Due Within One Year	9	(728)	(692)
NET CURRENT ASSETS (LIABILITIES)		34,352	4,150
TOTAL ASSETS LESS CURRENT LIABILITIES		666,987	643,175
Creditors: Amounts Falling Due After More Than One Year	10	(33,000)	(33,000)
NET ASSETS		633,987	610,175
FUNDS OF THE CHARITY			
Unrestricted Funds		633,987	610,175
TOTAL FUNDS	11	633,987	610,175

On behalf of the board



Mr Sayed Farid SARWARY

Trustee
12 September 2025

The notes on pages 7 to 10 form part of these financial statements.

Mohebban Al-Zahra
Notes to the Financial Statements
For The Year Ended 31 December 2024

1. General Information

Mohebban Al-Zahra is an unincorporated charity registered with the Charity Commission, registered charity number 1176235. The principal address is 929 Oldham Road , Manchester, M40 2EB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Fundraising Activities

The charity raises funds primarily through voluntary donations from members of the community. This includes:

Contributions collected during regular prayer gatherings,

Donations given during Friday sermons,

Fundraising collections during significant religious months and events,

Other voluntary contributions made in support of the charity's objects.

All funds are collected, recorded, and applied solely towards advancing the charity's purposes.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	1% Reducing Balance
----------	---------------------

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	78,709	25,292

Mohebban Al-Zahra
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

4. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets - owned	6,390	6,455

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2024
	£	£	Total
			£
Raising funds	850	54,047	54,897

	Activities undertaken directly	Support costs (see note 6)	2023
	£	£	Total
			£
Raising funds	3,052	33,243	36,295

6. Support Costs

	2024
	Raising funds
	£
Premises expenses	44,185
General administration	3,472
Depreciation	6,390
	54,047

Mohebban Al-Zahra
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

	2023
	Raising funds
	£
Premises expenses	22,169
General administration	4,619
Depreciation	6,455
	33,243
	33,243

7. Average Number of Employees

Average number of employees during the year was: NIL (2023:)

8. Tangible Assets

	Land & Property Freehold
	£
Cost	
As at 1 January 2024	652,000
As at 31 December 2024	652,000
Depreciation	
As at 1 January 2024	12,975
Provided during the period	6,390
As at 31 December 2024	19,365
Net Book Value	
As at 31 December 2024	632,635
As at 1 January 2024	639,025

9. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	728	692

10. Creditors: Amounts Falling Due After More Than One Year

	2024	2023
	£	£
Trade creditors	33,000	33,000

Mohebban Al-Zahra
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2024

11. Movement in Funds

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	610,175	78,709	(54,897)	633,987
Total funds	<u>610,175</u>	<u>78,709</u>	<u>(54,897)</u>	<u>633,987</u>
	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	621,178	25,292	(36,295)	610,175
Total funds	<u>621,178</u>	<u>25,292</u>	<u>(36,295)</u>	<u>610,175</u>

12. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2024	2023
£	£
<u> </u>	<u> </u>

13. Related Party Disclosures

MOHEBBAN AL-ZAHRA

England & Wales - Charity number 1176235

Accounts

Charity number: 1176235

MOHEBBAN AL-ZAHRA

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

MOHEBBAN AL-ZAHRA
Contents Page
For the year ended 31 December 2022

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

MOHEBBAN AL-ZAHRA
Report of the Trustees
For the year ended 31 December 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's report

Welcome to the annual report for Mohebban Al-Zahra and it is a pleasure to be part of the positive work done within Mohebban Al-Zahra. I would like to take this opportunity to thank all the staff, the clients and the Board of Trustees for all the hard work they have contributed over the last year.

It is my great pleasure to announce that during the year we have been able to purchase our new premises situated at 9 Moorestop Close, Manchester, M9 0RY. This was totally funded by the generous donations given by community members attending prayers and other religious gatherings.

I take this opportunity to thank all the community members and pray that our organisation will flourish at the new location.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity are to provide:

- The charity's objective is for the public benefit & to advance Islam in accordance with the Shia Ithna Ashari faith within Manchester area
- Holding of prayer meetings, public celebration of religious festival
- Producing and distributing literature on Shia Ithna Ashari to enlighten others about the Islamic religion

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	MOHEBBAN AL-ZAHRA
Charity registration number	1176235
Principal address	9 Moorestop Close Manchester M9 0RY

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ahmad Naiem
Mr Sadegh Ansari
Hamid Mirzaei
Sayed Farid Sarwary

Independent examiners

Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL

Bankers

Barclays Bank Plc

Approved by the Board of Trustees and signed on its behalf by

.....
Mr Sadegh Ansari

10 October 2023

MOHEBBAN AL-ZAHRA
Independent Examiners Report to the Trustees
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees, 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 Act.

Independent examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Nazakat Ali - FCCA

Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL

28 September 2023

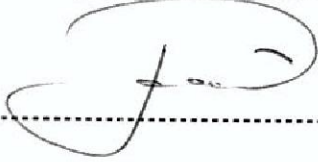
MOHEBBAN AL-ZAHRA
Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Unrestricted funds £	31/12/2021 £
Income and endowments from:			
Donations and legacies	2	267,200	62,566
Total		267,200	62,566
Expenditure on:			
Raising funds	3	(10,200)	(10,200)
Charitable activities	4/5	(9,682)	(1,311)
Total		(19,882)	(11,511)
Net income		247,318	51,055
Reconciliation of funds			
Total funds brought forward		373,860	322,805
Total funds carried forward		621,178	373,860

MOHEBBAN AL-ZAHRA
Statement of Financial Position
As at 31 December 2022

	Notes	31/12/2022	31/12/2021
		£	£
Fixed assets			
Tangible assets		645,480	-
		<u>645,480</u>	<u>-</u>
Current assets			
Cash at bank and in hand		9,390	374,660
		<u>9,390</u>	<u>374,660</u>
Creditors: amounts falling due within one year	10	(692)	(800)
Net current assets		<u>8,698</u>	<u>373,860</u>
Total assets less current liabilities		<u>654,178</u>	<u>373,860</u>
Creditors: amounts falling due after more than one year	11	(33,000)	-
Net assets		<u>621,178</u>	<u>373,860</u>
The funds of the charity			
Unrestricted income funds	12	621,178	373,860
Total funds		<u>621,178</u>	<u>373,860</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



 Mr Sadegh Ansari
 Trustee

10 October 2023

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

MOHEBBAN AL-ZAHRA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

2. Income from donations and legacies

	31/12/2022	31/12/2021
	£	£
Unrestricted funds		
Donations received	267,200	62,566
	267,200	62,566

3. Expenditure on generating donations and legacies

	31/12/2022	31/12/2021
	£	£
Unrestricted funds		
Support costs	10,200	10,200
	10,200	10,200

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2022

4. Costs of charitable activities by fund type

	31/12/2022	31/12/2021
	£	£
Unrestricted funds		
Support costs		
Activity 2		
Governance costs		
Accountancy fees	692	400
Activity 8		
Management		
Bank charges	25	-
Support cost 5		
Light Heat	2,445	911
Activity 9		
Management		
Depreciation - owned assets	6,520	-
	9,682	1,311
	9,682	1,311

5. Costs of charitable activities by activity type

	31/12/2022	31/12/2021
	£	£
Support costs		
Activity 2		
Accountancy fees	692	400
	692	400
Activity 8		
Light Heat	2,445	911
Bank charges	25	-
	2,470	911
Activity 9		
Depreciation - owned assets	6,520	-
	6,520	-
	9,682	1,311

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2022

6. Analysis of support costs

	Activity 8	Activity 9	31/12/2022	31/12/2021
	£	£	£	£
Management				
Depreciation - owned assets	-	6,520	6,520	-
Bank charges	25	-	25	-
	<u>25</u>	<u>6,520</u>	<u>6,545</u>	<u>-</u>
Support cost 5				
Light Heat	2,445	-	2,445	911
Governance costs				
Accountancy fees	-	-	692	400
Premises costs	-	-	10,200	10,200
	<u>-</u>	<u>-</u>	<u>10,892</u>	<u>10,600</u>
	<u><u>2,470</u></u>	<u><u>6,520</u></u>	<u><u>19,882</u></u>	<u><u>11,511</u></u>

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	31/12/2022	31/12/2021
	£	£
Depreciation of owned fixed assets	6,520	-
Accountancy fees	692	400
	<u><u>6,520</u></u>	<u><u>400</u></u>

8. Particulars of employees

	31/12/2022	31/12/2021
Teacher	0	0
	<u><u>0</u></u>	<u><u>0</u></u>

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2022

10. Creditors: amounts falling due within one year

	31/12/2022	31/12/2021
	£	£
Trade creditors	692	400
Other creditors	-	400
	692	800

11. Creditors: amounts falling due after more than one year

	31/12/2022	31/12/2021
	£	£
Loans and overdrafts	33,000	-
	33,000	-

12. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General	373,860	267,200	(19,882)	621,178
	373,860	267,200	(19,882)	621,178

Unrestricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General	322,805	62,566	(11,511)	373,860
	322,805	62,566	(11,511)	373,860

Purpose of unrestricted Funds

General

The purpose of the fund is for religious purposes

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2022

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	645,480	8,698	(33,000)	621,178
	645,480	8,698	(33,000)	621,178

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	-	373,860	-	373,860
	-	373,860	-	373,860

MOHEBBAN AL-ZAHRA
Detailed Statement of Financial Activities
For the year ended 31 December 2022

31/12/2022	31/12/2021
£	£

MCHEBBAN AL-ZAHRA
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2022

INCOME AND ENDOWMENT

Donations and legacies

Donations

267,200 62,566

267,200 62,566

Total incoming resources

267,200 62,566

SUPPORT COSTS

Management

Management (Activity 8)

(25) -

Management (Activity 9)

(6,520) -

(6,545) -

Support cost 5

Type 5 (Activity 8)

(2,445) (911)

(2,445) (911)

Governance costs

Governance costs

(10,200) (10,200)

Governance costs (Activity 2)

(692) (400)

(10,892) (10,600)

Total resources expended

(19,882) (11,511)

Net Income

247,318 51,055

MOHEBBAN AL-ZAHRA

England & Wales - Charity number 1176235

Accounts

Charity number: 1176235

MOHEBBAN AL-ZAHRA

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2021

MOHEBBAN AL-ZAHRA
Contents Page
For the year ended 31 December 2021

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

MOHEBBAN AL-ZAHRA
Contents Page
For the year ended 31 December 2021

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

MOHEBBAN AL-ZAHRA
Report of the Trustees
For the year ended 31 December 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's report

Welcome to the annual report for Mohebban Al-Zahra and it is a pleasure to be part of the positive work done within Mohebban Al-Zahra. This is my first year as chairman and I would like to take this opportunity to thank all the staff, the clients and the Board of Trustees for all the hard work they have contributed over the last year

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity are to provide:

- The charity's objective is for the public benefit & to advance Islam in accordance with the Shia Ithna Ashari faith within Manchester area
- Holding of prayer meetings, public celebration of religious festival
- Producing and distributing literature on Shia Ithna Ashari to enlighten others about the Islamic religion

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	MOHEBBAN AL-ZAHRA
Charity registration number	1176235
Principal address	46-48 BUry New Road Manchester M8 8EL

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ahmad Naiem
Mr Sadegh Ansari
Hamid Mirzaei
Sayed Farid Sarwary

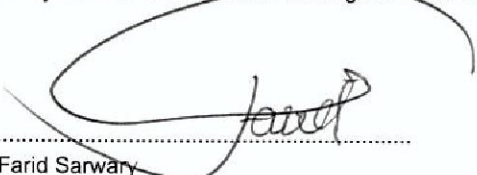
Independent examiners

Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL

Bankers

Barclays Bank Plc

Approved by the Board of Trustees and signed on its behalf by


.....
Sayed Farid Sarwary

19 October 2022

MOHEBBAN AL-ZAHRA
Independent Examiners Report to the Trustees
For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

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

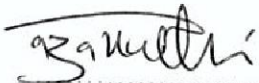
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Nazakat Ali - FCCA

Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL
19 October 2022



C. N. A & CO
Chartered Certified Accountants
810 Stockport Road
Manchester
M12 4QL
T: 0161 248 6082
E: info@cna-accountants.co.uk

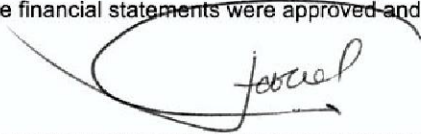
MOHEBBAN AL-ZAHRA
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	Unrestricted funds £	31/12/2020 £
Income and endowments from:			
Donations and legacies	2	62,566	20,723
Total		62,566	20,723
Expenditure on:			
Raising funds	3	(10,200)	(10,620)
Charitable activities	4/5	(1,311)	(2,495)
Total		(11,511)	(13,115)
Net income		51,055	7,608
Reconciliation of funds			
Total funds brought forward		322,805	315,197
Total funds carried forward		373,860	322,805

MOHEBBAN AL-ZAHRA
Statement of Financial Position
As at 31 December 2021

	Notes	31/12/2021 £	31/12/2020 £
Current assets			
Cash at bank and in hand		374,660	323,205
		374,660	323,205
Creditors: amounts falling due within one year	10	(800)	(400)
Net current assets		373,860	322,805
Total assets less current liabilities		373,860	322,805
Net assets		373,860	322,805
The funds of the charity			
Unrestricted income funds	11	373,860	322,805
Total funds		373,860	322,805

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Sayed Farid Sarwary
Trustee

19 October 2022

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements
For the year ended 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

MOHEBBAN AL-ZAHRA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

The charity is exempt from tax on its charitable activities.

2. Income from donations and legacies

	31/12/2021	31/12/2020
	£	£
Unrestricted funds		
Donations received	62,566	20,723
	62,566	20,723

3. Expenditure on generating donations and legacies

	31/12/2021	31/12/2020
	£	£
Unrestricted funds		
Support costs	10,200	10,620
	10,200	10,620

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2021

4. Costs of charitable activities by fund type

	31/12/2021	31/12/2020
	£	£
Unrestricted funds		
Support costs		
Activity 1		
Governance costs		
Legal fees	-	1,095
Activity 2		
Management		
Staff costs - wages & salaries	-	1,000
Governance costs		
Accountancy fees	400	400
Activity 8		
Support cost 5		
Light Heat	911	-
	<u>1,311</u>	<u>2,495</u>
	<u>1,311</u>	<u>2,495</u>

5. Costs of charitable activities by activity type

	31/12/2021	31/12/2020
	£	£
Support costs		
Activity 1		
Legal fees	-	1,095
Activity 2		
Staff costs - wages & salaries	-	1,000
Accountancy fees	400	400
Activity 8		
Light Heat	911	-
	<u>911</u>	<u>-</u>
	<u>1,311</u>	<u>2,495</u>

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2021

6. Analysis of support costs

	31/12/2021	31/12/2020
	£	£
Activity 8		
Management		
Staff costs - wages & salaries	-	1,000
Support cost 5		
Light Heat	911	-
Governance costs		
Accountancy fees	400	400
Legal fees	-	1,095
Premises costs	10,200	10,620
	10,600	12,115
	11,511	13,115

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	31/12/2021	31/12/2020
	£	£
Accountancy fees	400	400

8. Staff costs and emoluments

Total staff costs for the year ended 31 December 2021 were:

	31/12/2021	31/12/2020
	£	£
Salaries and wages	-	1,000
	-	1,000

	31/12/2021	31/12/2020
	0	1
Teacher	0	1
	0	1

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2021

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Creditors: amounts falling due within one year

	31/12/2021	31/12/2020
	£	£
Trade creditors	400	-
Other creditors	400	400
	800	400

11. Movement in funds

Unrestricted Funds

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General	322,805	62,566	(11,511)	373,860
	322,805	62,566	(11,511)	373,860

Unrestricted Funds - Previous year

	Balance at 01/01/2020	Incoming resources	Outgoing resources	Balance at 31/12/2020
	£	£	£	£
<i>General</i>				
General	315,197	20,723	(13,115)	322,805
	315,197	20,723	(13,115)	322,805

Purpose of unrestricted Funds

General

The purpose of the fund is for religious purposes

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2021

12. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	373,860	373,860
	373,860	373,860
Previous year		
	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	322,805	322,805
	322,805	322,805

MOHEBBAN AL-ZAHRA
Detailed Statement of Financial Activities
For the year ended 31 December 2021

31/12/2021	31/12/2020
£	£

MOHEBBAN AL-ZAHRA
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2021

INCOME AND ENDOWMENT

Donations and legacies

Donations	63,590	21,747
Business Rates	(1,024)	(1,024)

	62,566	20,723
--	--------	--------

Total incoming resources

	62,566	20,723
--	--------	--------

SUPPORT COSTS

Management

Staff Costs - Wages & Salaries (Activity 2)	-	(1,000)
---	---	---------

	-	(1,000)
--	---	---------

Support cost 5

Light Heat (Activity 8)	(911)	-
-------------------------	-------	---

	(911)	-
--	-------	---

Governance costs

Premises Costs	(10,200)	(10,620)
----------------	----------	----------

Legal Fees (Activity 1)	-	(1,095)
-------------------------	---	---------

Accountancy Fees (Activity 2)	(400)	(400)
-------------------------------	-------	-------

	(10,600)	(12,115)
--	----------	----------

Total resources expended

	(11,511)	(13,115)
--	----------	----------

Net Income

	51,055	7,608
--	--------	-------

MOHEBBAN AL-ZAHRA

England & Wales - Charity number 1176235

Accounts

MOHEBBAN AL-ZAHRA

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2020

MOHEBBAN AL-ZAHRA
Contents Page
For the year ended 31 December 2020

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

3

MOHEBBAN AL-ZAHRA
Report of the Trustees
For the year ended 31 December 2020

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's report

Welcome to the annual report for Mohebban Al-Zahra and it is a pleasure to be part of the positive work done within Mohebban Al-Zahra. This is my first year as chairman and I would like to take this opportunity to thank all the staff, the clients and the Board of Trustees for all the hard work they have contributed over the last year

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the charity are to provide:

- The charity's objective is for the public benefit & to advance Islam in accordance with the Shia Ithna Ashari faith within Manchester area
- Holding of prayer meetings, public celebration of religious festival
- Producing and distributing literature on Shia Ithna Ashari to enlighten others about the Islamic religion

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	MOHEBBAN AL-ZAHRA
Charity registration number	1176235
Principal address	46-48 EUry New Road Manchester M8 8EL



Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ahmad Naiem
Mr Sadegh Ansari
Hamid Mirzaei
Sayed Farid Sarwary

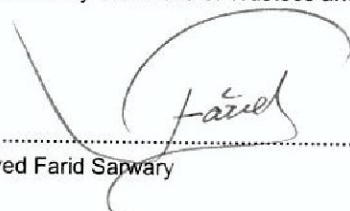
Independent examiners

Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL

Bankers

Barclays Bank Plc

Approved by the Board of Trustees and signed on its behalf by


.....
Sayed Farid Sarwary

01 December 2021

MOHEBBAN AL-ZAHRA
Independent Examiners Report to the Trustees
For the year ended 31 December 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and basis of report

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

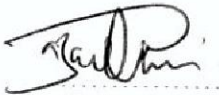
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Nazakat Ali - FCCA

Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL

15 December 2021



C. N. A & CO
Chartered Certified Accountants
810 Stockport Road
Manchester
M12 4QL
T: 0161 248 6082
E: info@cna-accountants.co.uk

MOHEBBAN AL-ZAHRA
Statement of Financial Activities
For the year ended 31 December 2020

	Notes	Unrestricted funds £	31/12/2019 £
Income and endowments from:			
Donations and legacies	2	20,723	257,220
Total		20,723	257,220
Expenditure on:			
Raising funds	3	(10,620)	(10,200)
Charitable activities	4/5	(2,495)	(5,141)
Total		(13,115)	(15,341)
Net income		7,608	241,879
Reconciliation of funds			
Total funds brought forward		315,197	73,318
Total funds carried forward		322,805	315,197

MOHEBBAN AL-ZAHRA
Statement of Financial Position
As at 31 December 2020

	Notes	31/12/2020 £	31/12/2019 £
Current assets			
Cash at bank and in hand		323,205	315,597
		<u>323,205</u>	<u>315,597</u>
Creditors: amounts falling due within one year	10	(400)	(400)
Net current assets		<u>322,805</u>	<u>315,197</u>
Total assets less current liabilities		<u>322,805</u>	<u>315,197</u>
Net assets		<u>322,805</u>	<u>315,197</u>
The funds of the charity			
Unrestricted income funds	11	322,805	315,197
Total funds		<u>322,805</u>	<u>315,197</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Ahmad Naiem
Trustee

01 December 2021

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements
For the year ended 31 December 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

MOHEBBAN AL-ZAHRA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

The charity is exempt from tax on its charitable activities.

2. Income from donations and legacies

	31/12/2020	31/12/2019
	£	£
Unrestricted funds		
Donations received	20,723	257,220
	20,723	257,220
	20,723	257,220

3. Expenditure on generating donations and legacies

	31/12/2020	31/12/2019
	£	£
Unrestricted funds		
Support costs	10,620	10,200
	10,620	10,200
	10,620	10,200

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2020

4. Costs of charitable activities by fund type

	31/12/2020	31/12/2019
	£	£
Unrestricted funds		
Support costs		
Activity 1		
Governance costs		
Legal fees	1,095	1,448
Activity 2		
Management		
Staff costs - wages & salaries	1,000	3,293
Governance costs		
Accountancy fees	400	400
	2,495	5,141
	2,495	5,141

5. Costs of charitable activities by activity type

	31/12/2020	31/12/2019
	£	£
Support costs		
Activity 1		
Legal fees	1,095	1,448
	1,095	1,448
Activity 2		
Staff costs - wages & salaries	1,000	3,293
Accountancy fees	400	400
	1,400	3,693
	2,495	5,141

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2020

6. Analysis of support costs

	31/12/2020	31/12/2019
	£	£
Activity 2		
Management		
Staff costs - wages & salaries	1,000	3,293
Governance costs		
Accountancy fees	400	400
Legal fees	1,095	1,448
Premises costs	10,620	10,200
	<u>12,115</u>	<u>12,048</u>
	<u>13,115</u>	<u>15,341</u>

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	31/12/2020	31/12/2019
	£	£
Accountancy fees	400	400
	<u>400</u>	<u>400</u>

8. Staff costs and emoluments

Total staff costs for the year ended 31 December 2020 were:

	31/12/2020	31/12/2019
	£	£
Salaries and wages	1,000	3,293
	<u>1,000</u>	<u>3,293</u>

	31/12/2020	31/12/2019
Teacher	1	1
	<u>1</u>	<u>1</u>

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2020

9. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

10. Creditors: amounts falling due within one year

	31/12/2020	31/12/2019
	£	£
Other creditors	400	400
	400	400

11. Movement in funds

Unrestricted Funds

	Balance at 01/01/2020	Incoming resources	Outgoing resources	Balance at 31/12/2020
	£	£	£	£
<i>General</i>				
General	315,197	20,723	(13,115)	322,805
	315,197	20,723	(13,115)	322,805

Unrestricted Funds - Previous year

	Balance at 01/01/2019	Incoming resources	Outgoing resources	Balance at 31/12/2019
	£	£	£	£
<i>General</i>				
General	73,318	257,220	(15,341)	315,197
	73,318	257,220	(15,341)	315,197

Purpose of unrestricted Funds

General

The purpose of the fund is for religious purposes

MOHEBBAN AL-ZAHRA
Notes to the Financial Statements Continued
For the year ended 31 December 2020

12. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	322,805	322,805
	322,805	322,805
Previous year		
	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	315,197	315,197
	315,197	315,197

MOHEBBAN AL-ZAHRA
Detailed Statement of Financial Activities
For the year ended 31 December 2020

31/12/2020	31/12/2019
£	£

MOHEBBAN AL-ZAHRA
Detailed Statement of Financial Activities Continued
For the year ended 31 December 2020

INCOME AND ENDOWMENT

Donations and legacies

Donations	21,747	257,220
Business Rates	(1,024)	-

	20,723	257,220
--	---------------	----------------

Total incoming resources

	20,723	257,220
--	---------------	----------------

SUPPORT COSTS

Management

Staff Costs - Wages & Salaries (Activity 2)	(1,000)	(3,293)
---	---------	---------

	(1,000)	(3,293)
--	----------------	----------------

Governance costs

Premises Costs	(10,620)	(10,200)
Legal Fees (Activity 1)	(1,095)	(1,448)
Accountancy Fees (Activity 2)	(400)	(400)

	(12,115)	(12,048)
--	-----------------	-----------------

Total resources expended

	(13,115)	(15,341)
--	-----------------	-----------------

Net Income

	7,608	241,879
--	--------------	----------------
