

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

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 Naïem
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').

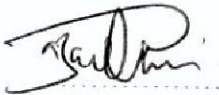
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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
	<u>20,723</u>	<u>257,220</u>

3. Expenditure on generating donations and legacies

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

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
	<u>2,495</u>	<u>5,141</u>
	<u>2,495</u>	<u>5,141</u>

5. Costs of charitable activities by activity type

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

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
	12,115	12,048
	13,115	15,341

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	31/12/2020	31/12/2019
	£	£
Accountancy fees	400	400

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
	1,000	3,293

	31/12/2020	31/12/2019
	£	£
Teacher	1	1
	1	1

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
	<u>400</u>	<u>400</u>

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
	<u>315,197</u>	<u>20,723</u>	<u>(13,115)</u>	<u>322,805</u>

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
	<u>73,318</u>	<u>257,220</u>	<u>(15,341)</u>	<u>315,197</u>

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
--	--------------	----------------
