

Charity number: 1176235

**MOHEBBAN AL-ZAHRA**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 December 2021**

MOHEBBAN AL-ZAHRA  
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**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**

<b>Name of Charity</b>	MOHEBBAN AL-ZAHRA
<b>Charity registration number</b>	1176235
<b>Principal address</b>	46-48 Bury New Road Manchester M8 8EL

**Trustees**

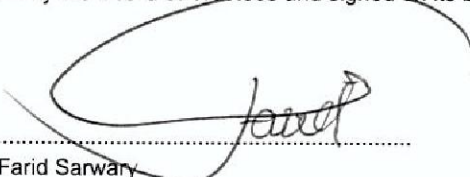
The trustees and officers serving during the year and since the year end were as follows:

Ahmad Naïem  
Mr Sadegh Ansari  
Hamid Mirzaei  
Sayed Farid Sarwary

<b>Independent examiners</b>	Cna & Co Accountants 810 Stockport Road Manchester M12 4QL
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<b>Bankers</b>	Barclays Bank Plc
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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').

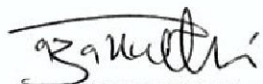
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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



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

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

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

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

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
	£	£
<b>Unrestricted funds</b>		
Donations received	62,566	20,723
	<u>62,566</u>	<u>20,723</u>

**3. Expenditure on generating donations and legacies**

	31/12/2021	31/12/2020
	£	£
<b>Unrestricted funds</b>		
Support costs	10,200	10,620
	<u>10,200</u>	<u>10,620</u>



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
	£	£
<b>Unrestricted funds</b>		
<b>Support costs</b>		
<b>Activity 1</b>		
<b>Governance costs</b>		
Legal fees	-	1,095
<b>Activity 2</b>		
<b>Management</b>		
Staff costs - wages & salaries	-	1,000
<b>Governance costs</b>		
Accountancy fees	400	400
<b>Activity 8</b>		
<b>Support cost 5</b>		
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
	£	£
<b>Support costs</b>		
<b>Activity 1</b>		
Legal fees	-	1,095
	<u>-</u>	<u>1,095</u>
<b>Activity 2</b>		
Staff costs - wages & salaries	-	1,000
Accountancy fees	400	400
	<u>400</u>	<u>1,400</u>
<b>Activity 8</b>		
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
	£	£
<b>Activity 8</b>		
<b>Management</b>		
Staff costs - wages & salaries	-	1,000
<b>Support cost 5</b>		
Light Heat	911	-
<b>Governance costs</b>		
Accountancy fees	400	400
Legal fees	-	1,095
Premises costs	10,200	10,620
	<b>10,600</b>	<b>12,115</b>
	<b>11,511</b>	<b>13,115</b>

**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
	<b>-</b>	<b>1,000</b>

	31/12/2021	31/12/2020
	0	1
Teacher	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
	<u>800</u>	<u>400</u>

**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
	<u>322,805</u>	<u>62,566</u>	<u>(11,511)</u>	<u>373,860</u>

**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
	<u>315,197</u>	<u>20,723</u>	<u>(13,115)</u>	<u>322,805</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 2021

12. Analysis of net assets between funds

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

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

<b>31/12/2021</b>	<b>31/12/2020</b>
<b>£</b>	<b>£</b>

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
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**Total incoming resources**

62,566	20,723
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**SUPPORT COSTS**

**Management**

Staff Costs - Wages & Salaries (Activity 2)	-	(1,000)
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-	(1,000)
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**Support cost 5**

Light Heat (Activity 8)	(911)	-
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(911)	-
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**Governance costs**

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

(10,600)	(12,115)
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**Total resources expended**

(11,511)	(13,115)
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**Net Income**

51,055	7,608
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