

MOHEBBAN AL-ZAHRA

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

MOHEBBAN AL-ZAHRA
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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 Mooretown 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 Mooretown Close Manchester M9 0RY

Trustees

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

Ahmad Naïem
Mr Sadeq Ansari
Hamid Mirzaei
Sayid Farid Sarvary

Independent examiners

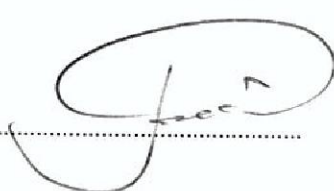
Cna & Co Accountants
810 Stockport Road
Manchester
M12 4QL

Bankers

Barclays Bank Plc

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

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

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
	<u>267,200</u>	<u>62,566</u>

3. Expenditure on generating donations and legacies

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

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	-
	<u>9,682</u>	<u>1,311</u>
	<u>9,682</u>	<u>1,311</u>

5. Costs of charitable activities by activity type

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

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>2,470</u>	<u>6,520</u>	<u>19,882</u>	<u>11,511</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>7,212</u>	<u>400</u>

8. Particulars of employees

	31/12/2022	31/12/2021
	£	£
Teacher	0	0
	<u>0</u>	<u>0</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
	<u>692</u>	<u>800</u>

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

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

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
	<u>373,860</u>	<u>267,200</u>	<u>(19,882)</u>	<u>621,178</u>

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