

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



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

Mohebban Al-Zahra Contents

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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").

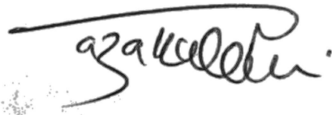
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

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
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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	<u>78,709</u>	<u>25,292</u>

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

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

	2023		
	Activities undertaken directly	Support costs (see note 6)	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
	<u>54,047</u>

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
	<u>33,243</u>

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	<u>652,000</u>
Depreciation	
As at 1 January 2024	12,975
Provided during the period	6,390
As at 31 December 2024	<u>19,365</u>
Net Book Value	
As at 31 December 2024	<u>632,635</u>
As at 1 January 2024	<u>639,025</u>

9. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	<u>728</u>	<u>692</u>

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

	2024	2023
	£	£
Trade creditors	<u>33,000</u>	<u>33,000</u>

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