COMPANY REGISTRATION NUMBER: 05650527
CHARITY REGISTRATION NUMBER: 116327

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Financial Statements

31 December 2025

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	5
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	20

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	IMAM REZA CULTURAL CENTRE LTD
Charity registration number	116327
Company registration number	05650527
Principal office and registered office	20 Hospital Street Hockley Birmingham West Midlands B23 6GA
The trustees	
	Mr Hossein Mohammadian Mr Seyed Mohammed Reza Ale Mohammed Mr Abbasali AHANGAR
Company secretary	Mr Masoud Davood
Auditor	EVANS & ASSOCIATES
	86C Water Street Birmingham B3 1HL
Bankers	HSBC Bank 130 New Street Birmingham West Midlands B2 4JU

Structure, governance and management

- arrangements for setting the pay and remuneration of key management personnel- relationships between the charity and related parties.

Objectives and activities

Principal activity of the Charity is Religious activities
The object of the charity are set out in the Charity's trust and are summarised as follows:

Advancement of Shia-Ithnnasheri Muslim Religion for the benefit of the public in accordacne with principals of the Religion.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Our Centre provides for our communities prayers and worship and the activities associated with our faith.During the year under review ,we offered a range of religious services and activities including:

Prayers:

Our centre is open mainly thursday night and saturday and sunday .During the week we have over 60 people whom regularly attend prayers .

Quaran Classes:

Learning of how to read Quran and memorisation is considered an important element of religious education and training .We continue to provide this facility for young people in our centre.We also were honoured with present of one of the famous Quranic reciters whom participate in training the young and adult people .

Islamic Awareness:

This year we have launched a series of lectures,open to all to promote Islamic knowledge and awareness.We had provided on month of Ramadan and Muharam many lectures .

Inter-Faith Dialogue:

Our centre is an actively promoting the inter faith dialogue in particular at this sensetive period of time.

Use of Volunteers:

Volunteers are an important source in both our faith and community work,Volunteers are involved in most of our faith and community activities and we have good numbers of volunteers willingly giving their time to meet our objetives.All those volunteers working with teaching projects involving childern or other vunerable groups are CRB checked.

Festivals:

The centre prepares food during Ramadan for those attending ourcentre who wish to break their fast togetehr.Eid Was also celebrated at the centre with a family day and communal meal.We also celebrate the birth of our prophet Muhamamd ,peace and blessing be upon him to whom the Quran was revealed and other birth of 13 Masoomein.(Familes of Prophet Muhammad)and also held ten nights programme for Month of Moharram.

Financial review

- any factors that are likely to affect future financial performance or position.

Plans for future periods

We intend to maintain our existing range of community activities working in partnership with community and to further develop our community projects . We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report and the strategic report were approved on 7 August 2026 and signed on behalf of the board of trustees by:

Mr Hossein Mohammadian
Trustee

Mr Seyed Mohammed Reza Ale Mohammed
Trustee

Mr Abbasali AHANGAR
Trustee

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Independent Auditor's Report to the Members of IMAM REZA CULTURAL CENTRE LTD

Year ended 31 December 2025

Opinion

We have audited the financial statements of IMAM REZA CULTURAL CENTRE LTD (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We carried out an independent examinations of books and records of the Charity and interviewed the trustee's in order to detect irregularities ,including fraud .

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	5	41,021	**41,021**	19,183
Total income		41,021	**41,021**	19,183
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies		32,951	**32,951**	31,588
Total expenditure		32,951	**32,951**	31,588
Net income/(expenditure) and net movement in funds		8,070	**8,070**	(12,405)
Reconciliation of funds				
Total funds brought forward		3,969	**3,969**	16,374
Total funds carried forward		12,039	**12,039**	3,969

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	8		1,930	2,270
Current assets				
Cash at bank and in hand		10,109		1,699
Net current assets			10,109	1,699
Total assets less current liabilities			12,039	3,969
Funds of the charity				
Unrestricted funds			12,039	3,969
Total charity funds	9		12,039	3,969

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7 August 2026, and are signed on behalf of the board by:

Mr Hossein Mohammadian
Trustee

Mr Seyed Mohammed Reza Ale Mohammed
Trustee

Mr Abbasali AHANGAR
Trustee

The notes on pages 12 to 17 form part of these financial statements.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	**8,070**	(12,405)
Adjustments for:		
Depreciation of tangible fixed assets	**340**	401
Cash generated from operations	**8,410**	(12,004)
Net cash from/(used in) operating activities	**8,410**	(12,004)
Net increase/(decrease) in cash and cash equivalents	**8,410**	(12,004)
Cash and cash equivalents at beginning of year	**1,699**	13,703
Cash and cash equivalents at end of year	**10,109**	1,699

The notes on pages 12 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 20 Hospital Street, Hockley, Birmingham, West Midlands, B23 6GA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Enter your own text here to describe the nature of the guarantee of members including liability of members in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	41,021	**41,021**	19,183	19,183

6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**340**	401

7. Trustee remuneration and expenses

There was no remuneration paid to any of the trustees.

8. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 January 2025 and 31 December 2025	18,265	**18,265**
Depreciation		
At 1 January 2025	15,995	**15,995**
Charge for the year	340	**340**
At 31 December 2025	16,335	**16,335**
Carrying amount		
At 31 December 2025	1,930	**1,930**
At 31 December 2024	2,270	2,270

9. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
General funds	–	41,021	(32,951)	**8,070**
Unrestricted fund 2 - desc in a/cs	3,969	–	–	**3,969**
	3,969	41,021	(32,951)	**12,039**

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	–	19,183	(31,588)	(12,405)
Unrestricted fund 2 - desc in a/cs	16,374	–	–	16,374
	16,374	19,183	(31,588)	3,969

10. Financial instruments

For financial instruments measured at fair value, the basis for determining fair value must be disclosed. When a valuation technique is used, the assumptions applied in determining fair value for each class of financial assets or financial liabilities must be disclosed. If a reliable measure of fair value is no longer available for ordinary or preference shares measured at fair value through profit or loss, this must also be disclosed.

11. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	At 31 Dec 2025
	£	£	£
Cash at bank and in hand	1,699	8,410	**10,109**

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	**41,021**	19,183
Total income	**41,021**	19,183
Expenditure		
Costs of raising donations and legacies		
Rates and water	**10,236**	10,643
Light and heat	**8,268**	7,967
Repairs and maintenance	**1,125**	150
Insurance	**1,220**	636
Motor vehicle expenses	**69**	81
Vehicle leasing/hire	**1,319**	2,292
Telephone	**1,066**	1,394
Other office costs	**8,059**	7,014
Depreciation	**340**	401
Lecture Expenses	**1,249**	1,010
	32,951	31,588
Total expenditure	**32,951**	31,588
Net income/(expenditure)	**8,070**	(12,405)

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of generating income		
Rent,Rates,Insurance	**10,236**	10,643
Lighting & Heating	**8,268**	7,967
Repairs & Maintenance	**1,125**	150
Waste Disposal	**1,220**	636
Bank Charges	**69**	81
Sundry Expenses	**1,319**	2,292
Telephone & Broadband	**1,066**	1,394
Foods,Drinks and Other Consumables	**8,059**	7,014
Depreciation	**340**	401
Lecture Expenses-	**1,249**	1,010
	32,951	31,588
Costs of raising donations and legacies	**32,951**	31,588

COMPANY REGISTRATION NUMBER: 05650527
CHARITY REGISTRATION NUMBER: 116327

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Financial Statements

31 December 2025

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	5
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	20

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	IMAM REZA CULTURAL CENTRE LTD
Charity registration number	116327
Company registration number	05650527
Principal office and registered office	20 Hospital Street Hockley Birmingham West Midlands B23 6GA
The trustees	
	Mr Hossein Mohammadian Mr Seyed Mohammed Reza Ale Mohammed Mr Abbasali AHANGAR
Company secretary	Mr Masoud Davood
Auditor	EVANS & ASSOCIATES
	86C Water Street Birmingham B3 1HL
Bankers	HSBC Bank 130 New Street Birmingham West Midlands B2 4JU

Structure, governance and management

- arrangements for setting the pay and remuneration of key management personnel- relationships between the charity and related parties.

Objectives and activities

Principal activity of the Charity is Religious activities
The object of the charity are set out in the Charity's trust and are summarised as follows:

Advancement of Shia-Ithnnasheri Muslim Religion for the benefit of the public in accordacne with principals of the Religion.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Our Centre provides for our communities prayers and worship and the activities associated with our faith.During the year under review ,we offered a range of religious services and activities including:

Prayers:

Our centre is open mainly thursday night and saturday and sunday .During the week we have over 60 people whom regularly attend prayers .

Quaran Classes:

Learning of how to read Quran and memorisation is considered an important element of religious education and training .We continue to provide this facility for young people in our centre.We also were honoured with present of one of the famous Quranic reciters whom participate in training the young and adult people .

Islamic Awareness:

This year we have launched a series of lectures,open to all to promote Islamic knowledge and awareness.We had provided on month of Ramadan and Muharam many lectures .

Inter-Faith Dialogue:

Our centre is an actively promoting the inter faith dialogue in particular at this sensetive period of time.

Use of Volunteers:

Volunteers are an important source in both our faith and community work,Volunteers are involved in most of our faith and community activities and we have good numbers of volunteers willingly giving their time to meet our objetives.All those volunteers working with teaching projects involving childern or other vunerable groups are CRB checked.

Festivals:

The centre prepares food during Ramadan for those attending ourcentre who wish to break their fast togetehr.Eid Was also celebrated at the centre with a family day and communal meal.We also celebrate the birth of our prophet Muhamamd ,peace and blessing be upon him to whom the Quran was revealed and other birth of 13 Masoomein.(Familes of Prophet Muhammad)and also held ten nights programme for Month of Moharram.

Financial review

- any factors that are likely to affect future financial performance or position.

Plans for future periods

We intend to maintain our existing range of community activities working in partnership with community and to further develop our community projects . We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report and the strategic report were approved on 7 August 2026 and signed on behalf of the board of trustees by:

Mr Hossein Mohammadian
Trustee

Mr Seyed Mohammed Reza Ale Mohammed
Trustee

Mr Abbasali AHANGAR
Trustee

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Independent Auditor's Report to the Members of IMAM REZA CULTURAL CENTRE LTD

Year ended 31 December 2025

Opinion

We have audited the financial statements of IMAM REZA CULTURAL CENTRE LTD (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We carried out an independent examinations of books and records of the Charity and interviewed the trustee's in order to detect irregularities ,including fraud .

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	5	41,021	**41,021**	19,183
Total income		41,021	**41,021**	19,183
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies		32,951	**32,951**	31,588
Total expenditure		32,951	**32,951**	31,588
Net income/(expenditure) and net movement in funds		8,070	**8,070**	(12,405)
Reconciliation of funds				
Total funds brought forward		3,969	**3,969**	16,374
Total funds carried forward		12,039	**12,039**	3,969

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	8		1,930	2,270
Current assets				
Cash at bank and in hand		10,109		1,699
Net current assets			10,109	1,699
Total assets less current liabilities			12,039	3,969
Funds of the charity				
Unrestricted funds			12,039	3,969
Total charity funds	9		12,039	3,969

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7 August 2026, and are signed on behalf of the board by:

Mr Hossein Mohammadian
Trustee

Mr Seyed Mohammed Reza Ale Mohammed
Trustee

Mr Abbasali AHANGAR
Trustee

The notes on pages 12 to 17 form part of these financial statements.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	**8,070**	(12,405)
Adjustments for:		
Depreciation of tangible fixed assets	**340**	401
Cash generated from operations	**8,410**	(12,004)
Net cash from/(used in) operating activities	**8,410**	(12,004)
Net increase/(decrease) in cash and cash equivalents	**8,410**	(12,004)
Cash and cash equivalents at beginning of year	**1,699**	13,703
Cash and cash equivalents at end of year	**10,109**	1,699

The notes on pages 12 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 20 Hospital Street, Hockley, Birmingham, West Midlands, B23 6GA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Enter your own text here to describe the nature of the guarantee of members including liability of members in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	41,021	**41,021**	19,183	19,183

6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**340**	401

7. Trustee remuneration and expenses

There was no remuneration paid to any of the trustees.

8. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 January 2025 and 31 December 2025	18,265	**18,265**
Depreciation		
At 1 January 2025	15,995	**15,995**
Charge for the year	340	**340**
At 31 December 2025	16,335	**16,335**
Carrying amount		
At 31 December 2025	1,930	**1,930**
At 31 December 2024	2,270	2,270

9. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
General funds	–	41,021	(32,951)	**8,070**
Unrestricted fund 2 - desc in a/cs	3,969	–	–	**3,969**
	3,969	41,021	(32,951)	**12,039**

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	–	19,183	(31,588)	(12,405)
Unrestricted fund 2 - desc in a/cs	16,374	–	–	16,374
	16,374	19,183	(31,588)	3,969

10. Financial instruments

For financial instruments measured at fair value, the basis for determining fair value must be disclosed. When a valuation technique is used, the assumptions applied in determining fair value for each class of financial assets or financial liabilities must be disclosed. If a reliable measure of fair value is no longer available for ordinary or preference shares measured at fair value through profit or loss, this must also be disclosed.

11. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	At 31 Dec 2025
	£	£	£
Cash at bank and in hand	1,699	8,410	**10,109**

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	**41,021**	19,183
Total income	**41,021**	19,183
Expenditure		
Costs of raising donations and legacies		
Rates and water	**10,236**	10,643
Light and heat	**8,268**	7,967
Repairs and maintenance	**1,125**	150
Insurance	**1,220**	636
Motor vehicle expenses	**69**	81
Vehicle leasing/hire	**1,319**	2,292
Telephone	**1,066**	1,394
Other office costs	**8,059**	7,014
Depreciation	**340**	401
Lecture Expenses	**1,249**	1,010
	32,951	31,588
Total expenditure	**32,951**	31,588
Net income/(expenditure)	**8,070**	(12,405)

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of generating income		
Rent,Rates,Insurance	**10,236**	10,643
Lighting & Heating	**8,268**	7,967
Repairs & Maintenance	**1,125**	150
Waste Disposal	**1,220**	636
Bank Charges	**69**	81
Sundry Expenses	**1,319**	2,292
Telephone & Broadband	**1,066**	1,394
Foods,Drinks and Other Consumables	**8,059**	7,014
Depreciation	**340**	401
Lecture Expenses-	**1,249**	1,010
	32,951	31,588
Costs of raising donations and legacies	**32,951**	31,588

COMPANY REGISTRATION NUMBER: 05650527
CHARITY REGISTRATION NUMBER: 116327

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Financial Statements

31 December 2025

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	5
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	20

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	IMAM REZA CULTURAL CENTRE LTD
Charity registration number	116327
Company registration number	05650527
Principal office and registered office	20 Hospital Street Hockley Birmingham West Midlands B23 6GA
The trustees	
	Mr Hossein Mohammadian Mr Seyed Mohammed Reza Ale Mohammed Mr Abbasali AHANGAR
Company secretary	Mr Masoud Davood
Auditor	EVANS & ASSOCIATES
	86C Water Street Birmingham B3 1HL
Bankers	HSBC Bank 130 New Street Birmingham West Midlands B2 4JU

Structure, governance and management

- arrangements for setting the pay and remuneration of key management personnel- relationships between the charity and related parties.

Objectives and activities

Principal activity of the Charity is Religious activities
The object of the charity are set out in the Charity's trust and are summarised as follows:

Advancement of Shia-Ithnnasheri Muslim Religion for the benefit of the public in accordacne with principals of the Religion.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Our Centre provides for our communities prayers and worship and the activities associated with our faith.During the year under review ,we offered a range of religious services and activities including:

Prayers:

Our centre is open mainly thursday night and saturday and sunday .During the week we have over 60 people whom regularly attend prayers .

Quaran Classes:

Learning of how to read Quran and memorisation is considered an important element of religious education and training .We continue to provide this facility for young people in our centre.We also were honoured with present of one of the famous Quranic reciters whom participate in training the young and adult people .

Islamic Awareness:

This year we have launched a series of lectures,open to all to promote Islamic knowledge and awareness.We had provided on month of Ramadan and Muharam many lectures .

Inter-Faith Dialogue:

Our centre is an actively promoting the inter faith dialogue in particular at this sensetive period of time.

Use of Volunteers:

Volunteers are an important source in both our faith and community work,Volunteers are involved in most of our faith and community activities and we have good numbers of volunteers willingly giving their time to meet our objetives.All those volunteers working with teaching projects involving childern or other vunerable groups are CRB checked.

Festivals:

The centre prepares food during Ramadan for those attending ourcentre who wish to break their fast togetehr.Eid Was also celebrated at the centre with a family day and communal meal.We also celebrate the birth of our prophet Muhamamd ,peace and blessing be upon him to whom the Quran was revealed and other birth of 13 Masoomein.(Familes of Prophet Muhammad)and also held ten nights programme for Month of Moharram.

Financial review

- any factors that are likely to affect future financial performance or position.

Plans for future periods

We intend to maintain our existing range of community activities working in partnership with community and to further develop our community projects . We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours whilst gaining an understanding of their culture and traditions.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report and the strategic report were approved on 7 August 2026 and signed on behalf of the board of trustees by:

Mr Hossein Mohammadian
Trustee

Mr Seyed Mohammed Reza Ale Mohammed
Trustee

Mr Abbasali AHANGAR
Trustee

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Independent Auditor's Report to the Members of IMAM REZA CULTURAL CENTRE LTD

Year ended 31 December 2025

Opinion

We have audited the financial statements of IMAM REZA CULTURAL CENTRE LTD (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We carried out an independent examinations of books and records of the Charity and interviewed the trustee's in order to detect irregularities ,including fraud .

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	5	41,021	**41,021**	19,183
Total income		41,021	**41,021**	19,183
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies		32,951	**32,951**	31,588
Total expenditure		32,951	**32,951**	31,588
Net income/(expenditure) and net movement in funds		8,070	**8,070**	(12,405)
Reconciliation of funds				
Total funds brought forward		3,969	**3,969**	16,374
Total funds carried forward		12,039	**12,039**	3,969

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	8		1,930	2,270
Current assets				
Cash at bank and in hand		10,109		1,699
Net current assets			10,109	1,699
Total assets less current liabilities			12,039	3,969
Funds of the charity				
Unrestricted funds			12,039	3,969
Total charity funds	9		12,039	3,969

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7 August 2026, and are signed on behalf of the board by:

Mr Hossein Mohammadian
Trustee

Mr Seyed Mohammed Reza Ale Mohammed
Trustee

Mr Abbasali AHANGAR
Trustee

The notes on pages 12 to 17 form part of these financial statements.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 December 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	**8,070**	(12,405)
Adjustments for:		
Depreciation of tangible fixed assets	**340**	401
Cash generated from operations	**8,410**	(12,004)
Net cash from/(used in) operating activities	**8,410**	(12,004)
Net increase/(decrease) in cash and cash equivalents	**8,410**	(12,004)
Cash and cash equivalents at beginning of year	**1,699**	13,703
Cash and cash equivalents at end of year	**10,109**	1,699

The notes on pages 12 to 17 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 20 Hospital Street, Hockley, Birmingham, West Midlands, B23 6GA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Enter your own text here to describe the nature of the guarantee of members including liability of members in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	41,021	**41,021**	19,183	19,183

6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**340**	401

7. Trustee remuneration and expenses

There was no remuneration paid to any of the trustees.

8. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 January 2025 and 31 December 2025	18,265	**18,265**
Depreciation		
At 1 January 2025	15,995	**15,995**
Charge for the year	340	**340**
At 31 December 2025	16,335	**16,335**
Carrying amount		
At 31 December 2025	1,930	**1,930**
At 31 December 2024	2,270	2,270

9. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025 £	Income £	Expenditure £	At 31 December 2025 £
General funds	–	41,021	(32,951)	**8,070**
Unrestricted fund 2 - desc in a/cs	3,969	–	–	**3,969**
	3,969	41,021	(32,951)	**12,039**

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	–	19,183	(31,588)	(12,405)
Unrestricted fund 2 - desc in a/cs	16,374	–	–	16,374
	16,374	19,183	(31,588)	3,969

10. Financial instruments

For financial instruments measured at fair value, the basis for determining fair value must be disclosed. When a valuation technique is used, the assumptions applied in determining fair value for each class of financial assets or financial liabilities must be disclosed. If a reliable measure of fair value is no longer available for ordinary or preference shares measured at fair value through profit or loss, this must also be disclosed.

11. Analysis of changes in net debt

	At 1 Jan 2025	Cash flows	At 31 Dec 2025
	£	£	£
Cash at bank and in hand	1,699	8,410	**10,109**

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	**41,021**	19,183
Total income	**41,021**	19,183
Expenditure		
Costs of raising donations and legacies		
Rates and water	**10,236**	10,643
Light and heat	**8,268**	7,967
Repairs and maintenance	**1,125**	150
Insurance	**1,220**	636
Motor vehicle expenses	**69**	81
Vehicle leasing/hire	**1,319**	2,292
Telephone	**1,066**	1,394
Other office costs	**8,059**	7,014
Depreciation	**340**	401
Lecture Expenses	**1,249**	1,010
	32,951	31,588
Total expenditure	**32,951**	31,588
Net income/(expenditure)	**8,070**	(12,405)

IMAM REZA CULTURAL CENTRE LTD

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of generating income		
Rent,Rates,Insurance	**10,236**	10,643
Lighting & Heating	**8,268**	7,967
Repairs & Maintenance	**1,125**	150
Waste Disposal	**1,220**	636
Bank Charges	**69**	81
Sundry Expenses	**1,319**	2,292
Telephone & Broadband	**1,066**	1,394
Foods,Drinks and Other Consumables	**8,059**	7,014
Depreciation	**340**	401
Lecture Expenses-	**1,249**	1,010
	32,951	31,588
Costs of raising donations and legacies	**32,951**	31,588