

Charity number: 299838

**BAGH-E-ZEHRA TRUST**

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

**For the year ended 31 March 2021**

**BAGH-E-ZEHRA TRUST**  
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**For the year ended 31 March 2021**

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**BAGH-E-ZEHRA TRUST**  
**Report of the Trustees**  
**For the year ended 31 March 2021**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The main purpose of the Trust is the provision of funeral services and religious burial rites for the Muslim community. Muslims from all backgrounds and origins are welcome to contact us. We manage two burial ground plots: (i) Bagh-e-Zehra located in Brookwood Cemetery, Woking and (ii) Jannat-al Baqi located in Greenacres Kemnal Park Cemetery, Chislehurst.

The Trustees hold two semi-annual functions to commemorate auspicious religious days and gather the community to pay their respects to deceased relatives. The Trustees are responsible for continuous improvement and maintenance of the burial grounds.

### **Statement on public benefit**

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.  
(W)

## **FINANCIAL REVIEW**

The Trust received donations, bank interest and recorded proceeds from sales of plots totalling £176,625 during the year. Total outgoing resources amount to £149,750 of which £147,872 was expended on direct charitable activities and £1,878 on the running costs.

Total available funds at 31 March 2021 amounted to £63,648

The Trustees are satisfied that the Trust's activities during the period have met their objectives and are satisfied with the financial position at the period end.

### **Reserves Policy**

The Trustees have reviewed the Trust's needs for reserves in line with guidance issued by the Charity Commission where the term "reserves" describes that part of a charity's income funds that is freely available for its general purposes at the trustees' discretion in furtherance of any of the charity's objects.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Bagh-e-Zehra Trust is a charitable trust registered with the Charity Commission in November 1988 under charity number 299838. It is governed by a deed of trust.

### **Organisation Structure and Activities**

The charity Trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The Trustees meet as a body annually and are responsible for all decisions taken in relation to the management of their funeral related services to the UK Muslim community.

### **Risk Management Policy**

The Trustees confirm that they identify and review on an annual basis the major risks to which the charity is exposed. During the year an actual risk assessment was carried out on governance, fundraising, operations, information technology, finances and legal compliance.

**BAGH-E-ZEHRA TRUST**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Name of Charity** BAGH-E-ZEHRA TRUST  
**Charity registration number** 299838  
**Principal address** 68 Queensway  
Bayswater  
London  
W2 3RL

**Trustees**

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

Mr Safdar Ali  
Mr Asad Shaidy  
Mr Syed Ilyas Bin Azam


**Independent examiners**

GILL & CO  
94 Heston Road  
Hounslow  
London  
TW5 0QP

**Bankers**

Natwest Bank  
St James's & Piccadilly branch  
Piccadilly  
London  
W1A 2DG

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

  
Mr Safdar Ali ..... 15 July 2022

**BAGH-E-ZEHRA TRUST**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2021**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Gill & Co*  
-----  
GILL & CO      18/7/22  
94 Heston Road  
Hounslow  
London  
TW5 0QP

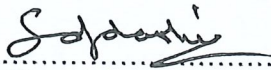
**BAGH-E-ZEHRA TRUST**  
**Statement of Financial Activities**  
**For the year ended 31 March 2021**

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	28,421	4,496
Charitable activities	3		
Assignment of Plots		148,179	43,200
Investments	4		
Bank interest receivable		25	49
<b>Total</b>		<b>176,625</b>	<b>47,745</b>
<b>Expenditure on:</b>			
Raising funds	5		
Costs of generating donations and legacies		(22,255)	(12,715)
Charitable activities	6/7		
Assignment of Plots		(130,610)	(39,440)
<b>Total</b>		<b>(152,865)</b>	<b>(52,155)</b>
<b>Net income/expenditure</b>		<b>23,760</b>	<b>(4,410)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		39,888	44,298
<b>Total funds carried forward</b>		<b>63,648</b>	<b>39,888</b>

**BAGH-E-ZEHRA TRUST**  
**Statement of Financial Position**  
**As at 31 March 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	12,603	9,072
		<b>12,603</b>	<b>9,072</b>
<b>Current assets</b>			
Stocks	12	213,200	83,810
Debtors: amounts falling due within one year	13	1,351	1,351
Debtors: amounts falling due after more than one year	13	10,578	17,348
Cash at bank and in hand		185,056	60,837
		<b>410,185</b>	<b>163,346</b>
<b>Creditors: amounts falling due within one year</b>	14	(228,600)	(1,200)
<b>Net current assets</b>		<b>181,585</b>	<b>162,146</b>
<b>Total assets less current liabilities</b>		<b>194,188</b>	<b>171,218</b>
<b>Creditors: amounts falling due after more than one year</b>	15	(130,540)	(131,330)
<b>Net assets</b>		<b>63,648</b>	<b>39,888</b>
<b>The funds of the charity</b>			
Unrestricted income funds	16	63,648	39,888
<b>Total funds</b>		<b>63,648</b>	<b>39,888</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....  
Mr Safdar Ali  
Trustee  
15 July 2022

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2021**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and the Charities Act 2011.

BAGH-E-ZEHRA TRUST meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives.

**Stocks and work in progress**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2. Income from donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations received	28,421	4,496
	<b>28,421</b>	<b>4,496</b>

**3. Income from charitable activities**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
<i>Assignment of Plots</i>		
Proceeds from assignment of plots	148,179	43,200

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**4. Investment income**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	25	49
	<b>25</b>	<b>49</b>

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

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Support costs	22,255	12,715
	<b>22,255</b>	<b>12,715</b>

**6. Costs of charitable activities by fund type**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
<b>Assignment of Plots</b>		
Direct cost	130,610	39,440
	<b>130,610</b>	<b>39,440</b>

**7. Costs of charitable activities by activity type**

	2021	2020
	£	£
<b>Activities undertaken directly</b>		
Assignment of Plots	130,610	39,440

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**8. Analysis of support costs**

	2021	2020
	£	£
<b>Voluntary Income</b>		
<b>Support cost</b>		
Events Expenses	-	1,055
Electricity & Water	534	566
Ground clearance	1,800	1,800
Toilet hire & Servicing	144	528
Charitable donations	12,705	6,088
Sundry expenses	2,757	473
	<b>17,940</b>	<b>10,510</b>
<b>Governance costs</b>		
Accountancy fees	1,200	1,200
Depreciation of owned assets	3,115	1,005
	<b>4,315</b>	<b>2,205</b>
	<b>22,255</b>	<b>12,715</b>

**9. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	3,115	1,005
Accountancy fees	1,200	1,200

**10. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**11. Tangible fixed assets**

Cost or valuation	Plant and Machinery £	Fixtures and Fittings £	Total £
At 01 April 2020	2,558	11,264	13,822
Additions	-	6,646	6,646
At 31 March 2021	<u>2,558</u>	<u>17,910</u>	<u>20,468</u>
<b>Depreciation</b>			
At 01 April 2020	1,842	2,908	4,750
Charge for year	142	2,973	3,115
At 31 March 2021	<u>1,984</u>	<u>5,881</u>	<u>7,865</u>
<b>Net book values</b>			
At 31 March 2021	<u>574</u>	<u>12,029</u>	<u>12,603</u>
At 31 March 2020	<u>716</u>	<u>8,356</u>	<u>9,072</u>

**12. Stocks and work in progress**

	2021 £	2020 £
Long-term contract balances	213,200	83,810
	<u>213,200</u>	<u>83,810</u>

Stocks represent plots purchased by the charity for assignment to the community members for pre-purchase or on-demand funerals at Janat-al-Baqi cemetery.

**13. Debtors**

	2021 £	2020 £
<b>Amounts due within one year:</b>		
Prepayments and accrued income	1,351	1,351
	<u>1,351</u>	<u>1,351</u>
<b>Amounts due after more than one year:</b>		
Other debtors	10,578	17,348
	<u>10,578</u>	<u>17,348</u>

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

**14. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Other creditors	228,600	1,200
	<b>228,600</b>	<b>1,200</b>

**15. Creditors: amounts falling due after more than one year**

	2021	2020
	£	£
Other creditors	130,540	131,330
	<b>130,540</b>	<b>131,330</b>

Creditors include the following:

Long term creditor (Plots)	£123,250	(2020: £123,250)
Personal Funeral Expenses Advances	£7,290	(2020: £8,080)

**16. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
<i>General</i>				
General	39,888	176,625	(152,865)	63,648
	<b>39,888</b>	<b>176,625</b>	<b>(152,865)</b>	<b>63,648</b>

**Unrestricted Funds - Previous year**

	Balance at 01/04/2019	Incoming resources	Outgoing resources	Balance at 31/03/2020
	£	£	£	£
<i>General</i>				
General	44,298	47,745	(52,155)	39,888
	<b>44,298</b>	<b>47,745</b>	<b>(52,155)</b>	<b>39,888</b>

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2021**

17. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	12,603	181,585	(130,540)	63,648
	<b>12,603</b>	<b>181,585</b>	<b>(130,540)</b>	<b>63,648</b>

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	9,072	162,146	(131,330)	39,888
	<b>9,072</b>	<b>162,146</b>	<b>(131,330)</b>	<b>39,888</b>

**BAGH-E-ZEHRA TRUST**  
**Detailed Statement of Financial Activities**  
**For the year ended 31 March 2021**

	2021	2020
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	28,421	4,496
	28,421	4,496
<b>Charitable activities</b>		
Proceeds From Assignment Of Plots	148,179	43,200
	148,179	43,200
<b>Investments</b>		
Bank Interest Receivable	25	49
	25	49
<b>Total incoming resources</b>	<b>176,625</b>	<b>47,745</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost Of Direct Charitable Activity	(130,610)	(39,440)
	(130,610)	(39,440)
<b>SUPPORT COSTS</b>		
<b>Support cost</b>		
Events Expenses	-	(1,055)
Electricity & Water	(534)	(566)
Ground Clearance	(1,800)	(1,800)
Toilet Hire & Servicing	(144)	(528)
Charitable Donations	(12,705)	(6,088)
Sundry Expenses	(2,757)	(473)
	(17,940)	(10,510)
<b>Governance costs</b>		
Accountancy Fees	(1,200)	(1,200)
Depreciation Of Owned Assets	(3,115)	(1,005)
	(4,315)	(2,205)
<b>Total resources expended</b>	<b>(152,865)</b>	<b>(52,155)</b>
<b>Net Income</b>	<b>23,760</b>	<b>(4,410)</b>