

BAGH-E-ZEHRA TRUST

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

BAGH-E-ZEHRA TRUST
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BAGH-E-ZEHRA TRUST
Report of the Trustees
For the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

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 four annual functions, two at each cemetery, 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)'.

FINANCIAL REVIEW

The Trust received donations, bank interest and recorded proceeds from sales of plots totalling £132,498 during the year. Total outgoing resources amount to £115,058 of which £113,173 was expended on direct charitable activities and £1,885 on the running costs.

Total available funds at 31 March 2022 amounted to £77,448.00

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 2022

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



05 June 2023

BAGH-E-ZEHRA TRUST
Independent Examiners Report to the Trustees
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiners statement

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
94 Heston Road
Hounslow
London
TW5 0QP

06 June 2023

BAGH-E-ZEHRA TRUST
Statement of Financial Activities
For the year ended 31 March 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	12,592	28,421
Charitable activities	3		
Assignment of Plots		119,903	148,179
Investments	4		
Bank interest receivable		3	25
Total		<u>132,498</u>	<u>176,625</u>
Expenditure on:			
Raising funds	5		
Costs of generating donations and legacies		(17,298)	(22,255)
Charitable activities	6/7		
Assignment of Plots		(101,400)	(130,610)
Total		<u>(118,698)</u>	<u>(152,865)</u>
Net income		13,800	23,760
Reconciliation of funds			
Total funds brought forward		63,648	39,888
Total funds carried forward		<u><u>77,448</u></u>	<u><u>63,648</u></u>

BAGH-E-ZEHRA TRUST
Statement of Financial Position
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	11,148	12,603
		11,148	12,603
Current assets			
Stocks	10	174,800	213,200
Debtors: amounts falling due within one year	11	1,351	1,351
Debtors: amounts falling due after more than one year	11	600	10,578
Cash at bank and in hand		22,489	185,056
		199,240	410,185
Creditors: amounts falling due within one year	12	(2,400)	(228,600)
Net current assets		196,840	181,585
Total assets less current liabilities		207,988	194,188
Creditors: amounts falling due after more than one year	13	(130,540)	(130,540)
Net assets		77,448	63,648
The funds of the charity			
Unrestricted income funds	14	77,448	63,648
Total funds		77,448	63,648

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



.....
Mr Safdar Ali
Trustee
05 June 2023

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements
For the year ended 31 March 2022

1. Accounting Policies

Basis of accounting

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

	2022	2021
	£	£
Unrestricted funds		
Donations received	12,592	28,421
	<u>12,592</u>	<u>28,421</u>

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Assignment of Plots</i>		
Proceeds from assignment of plots	119,903	148,179

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2022

4. Investment income

	2022	2021
	£	£
Unrestricted funds		
Bank interest receivable	3	25
	3	25
	3	25

5. Expenditure on generating donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Support costs	17,298	22,255
	17,298	22,255
	17,298	22,255

6. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Assignment of Plots		
Direct cost	101,400	130,610
	101,400	130,610

7. Costs of charitable activities by activity type

	2022	2021
	£	£
Activities undertaken directly		
Assignment of Plots	101,400	130,610

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2022

8. Analysis of support costs

	2022	2021
	£	£
Voluntary Income		
Support cost		
Events Expenses	2,152	-
Electricity & Water	687	534
Ground clearance	1,800	1,800
Toilet hire & Servicing	630	144
Charitable donations	4,511	12,705
Sundry expenses	2,678	2,757
	12,458	17,940
Governance costs		
Independent Examiners fees	1,200	1,200
Depreciation of owned assets	3,640	3,115
	4,840	4,315
	17,298	22,255

9. Tangible fixed assets

	Plant and Machinery	Fixtures and Fittings	Total
	£	£	£
At 01 April 2021	2,558	17,910	20,468
Additions	973	1,212	2,185
At 31 March 2022	3,531	19,122	22,653
Depreciation			
At 01 April 2021	1,984	5,881	7,865
Charge for year	172	3,468	3,640
At 31 March 2022	2,156	9,349	11,505
Net book values			
At 31 March 2022	1,375	9,773	11,148
At 31 March 2021	574	12,029	12,603

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2022

10. Stocks and work in progress

	2022	2021
	£	£
Long-term contract balances	174,800	213,200
	<u>174,800</u>	<u>213,200</u>

11. Debtors

	2022	2021
	£	£
Amounts due within one year:		
Prepayments and accrued income	1,351	1,351
	<u>1,351</u>	<u>1,351</u>
Amounts due after more than one year:		
Other debtors	600	10,578
	<u>600</u>	<u>10,578</u>

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	2,400	228,600
	<u>2,400</u>	<u>228,600</u>

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

	2022	2021
	£	£
Other creditors	130,540	130,540
	<u>130,540</u>	<u>130,540</u>

Creditors include the following:

Long term creditor (Plots) Qard-e-Hasan	£123,250	(2021: £123,250)
Personal Funeral Expenses Advances	£7,290	(2021: £7,290)

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2022

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	63,648	132,498	(118,698)	77,448
	63,648	132,498	(118,698)	77,448

Unrestricted Funds - Previous year

	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
	39,888	176,625	(152,865)	63,648

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	11,148	196,840	(130,540)	77,448
	11,148	196,840	(130,540)	77,448

Previous year

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

BAGH-E-ZEHRA TRUST
Detailed Statement of Financial Activities
For the year ended 31 March 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	12,592	28,421
	12,592	28,421
Charitable activities		
Proceeds From Assignment Of Plots	119,903	148,179
	119,903	148,179
Investments		
Bank Interest Receivable	3	25
	3	25
Total incoming resources	132,498	176,625
EXPENDITURE		
Charitable activities		
Cost Of Direct Charitable Activity	(101,400)	(130,610)
	(101,400)	(130,610)
SUPPORT COSTS		
Support cost		
Events Expenses	(2,152)	-
Electricity & Water	(687)	(534)
Ground Clearance	(1,800)	(1,800)
Toilet Hire & Servicing	(630)	(144)
Charitable Donations	(4,511)	(12,705)
Sundry Expenses	(2,678)	(2,757)
	(12,458)	(17,940)
Governance costs		
Independent Examiners Fees	(1,200)	(1,200)
Depreciation Of Owned Assets	(3,640)	(3,115)
	(4,840)	(4,315)
Total resources expended	(118,698)	(152,865)
Net Income	13,800	23,760