

Charity number: 299838

**BAGH-E-ZEHRA TRUST**

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

**For the year ended 31 March 2023**

**BAGH-E-ZEHRA TRUST**  
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**For the year ended 31 March 2023**

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**BAGH-E-ZEHRA TRUST**  
**Report of the Trustees**  
**For the year ended 31 March 2023**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023. 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 arrange four semi 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 £114,466 during the year. Total outgoing resources amount to £106,061 of which £102,145 was expended on direct charitable activities and £3,916 on the running costs.

Total available funds at 31 March 2023 amounted to £81,437

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 objectives.

## **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 2023**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	BAGH-E-ZEHRA TRUST
<b>Charity registration number</b>	299838
<b>Principal address</b>	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 .....

28 June 2024

**BAGH-E-ZEHRA TRUST**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

**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  
94 Heston Road  
Hounslow  
London  
TW5 0QP

28 June 2024

**BAGH-E-ZEHRA TRUST**  
**Statement of Financial Activities**  
**For the year ended 31 March 2023**

	Notes	Unrestrict ed funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	2	6,751	12,592
Charitable activities	3		
Assignment of Plots		107,665	119,903
Investments	4		
Bank interest receivable		50	3
<b>Total</b>		<b>114,466</b>	<b>132,498</b>
<b>Expenditure on:</b>			
Raising funds	5		
Costs of generating donations and legacies		(24,677)	(17,298)
Charitable activities	6/7		
Assignment of Plots		(85,800)	(101,400)
<b>Total</b>		<b>(110,477)</b>	<b>(118,698)</b>
<b>Net income</b>		<b>3,989</b>	<b>13,800</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		77,448	63,648
<b>Total funds carried forward</b>		<b>81,437</b>	<b>77,448</b>

**BAGH-E-ZEHRA TRUST**  
**Statement of Financial Position**  
**As at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	6,733	11,148
		<u>6,733</u>	<u>11,148</u>
<b>Current assets</b>			
Stocks	10	167,000	174,800
Debtors: amounts falling due within one year	11	1,351	1,351
Debtors: amounts falling due after more than one year	11	50	600
Cash at bank and in hand		40,143	22,489
		<u>208,544</u>	<u>199,240</u>
<b>Creditors: amounts falling due within one year</b>	12	(2,900)	(2,400)
<b>Net current assets</b>		<u>205,644</u>	<u>196,840</u>
<b>Total assets less current liabilities</b>		<u>212,377</u>	<u>207,988</u>
<b>Creditors: amounts falling due after more than one year</b>	13	(130,940)	(130,540)
<b>Net assets</b>		<u>81,437</u>	<u>77,448</u>
<b>The funds of the charity</b>			
Unrestricted income funds	14	81,437	77,448
<b>Total funds</b>		<u>81,437</u>	<u>77,448</u>

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



.....  
 Mr Safdar Ali  
 Trustee  
 28 June 2024

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**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**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Unrestricted funds</b>		
Donations received	6,751	12,592
	<u><b>6,751</b></u>	<u><b>12,592</b></u>

**3. Income from charitable activities**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Unrestricted funds</b>		
<i>Assignment of Plots</i>		
Proceeds from assignment of plots	107,665	119,903

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**4. Investment income**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Unrestricted funds</b>		
Bank interest receivable	50	3
	<b>50</b>	<b>3</b>
	<b>50</b>	<b>3</b>

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

	<b>2023</b>	<b>2022</b>
	£	£
<b>Unrestricted funds</b>		
Support costs	24,677	17,298
	<b>24,677</b>	<b>17,298</b>
	<b>24,677</b>	<b>17,298</b>

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

	<b>2023</b>	<b>2022</b>
	£	£
<b>Unrestricted funds</b>		
<b>Assignment of Plots</b>		
Direct cost	85,800	101,400
	<b>85,800</b>	<b>101,400</b>

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

	<b>2023</b>	<b>2022</b>
	£	£
<b>Activities undertaken directly</b>		
Assignment of Plots	85,800	101,400

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**8. Analysis of support costs**

	2023	2022
	£	£
<b>Voluntary Income</b>		
<b>Support cost</b>		
Events Expenses	3,070	2,152
Electricity & Water	1,053	687
Ground clearance	1,800	1,800
Toilet hire & Servicing	1,491	630
Charitable donations	9,720	4,511
Sundry expenses	1,145	2,678
	<b>18,279</b>	<b>12,458</b>
<b>Governance costs</b>		
Independent Examiners fees	1,700	1,200
Bookkeeping software	283	-
Depreciation of owned assets	4,415	3,640
	<b>6,398</b>	<b>4,840</b>
	<b>24,677</b>	<b>17,298</b>

**9. Tangible fixed assets**

	Plant and Machinery	Fixtures and Fittings	Total
	£	£	£
At 01 April 2022	3,531	19,122	22,653
At 31 March 2023	<b>3,531</b>	<b>19,122</b>	<b>22,653</b>
<b>Depreciation</b>			
At 01 April 2022	2,156	9,349	11,505
Charge for year	275	4,140	4,415
At 31 March 2023	<b>2,431</b>	<b>13,489</b>	<b>15,920</b>
<b>Net book values</b>			
At 31 March 2023	<b>1,100</b>	<b>5,633</b>	<b>6,733</b>
At 31 March 2022	<b>1,375</b>	<b>9,773</b>	<b>11,148</b>

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**10. Stocks and work in progress**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Long-term contract balances	167,000	174,800
	<b>167,000</b>	<b>174,800</b>

**11. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts due within one year:</b>		
Prepayments and accrued income	1,351	1,351
	<b>1,351</b>	<b>1,351</b>
<b>Amounts due after more than one year:</b>		
Other debtors	50	600
	<b>50</b>	<b>600</b>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	2,900	2,400
	<b>2,900</b>	<b>2,400</b>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	130,940	130,540
	<b>130,940</b>	<b>130,540</b>

Creditors include the following:

Long term creditor (Plots)	£123,250 (2022: £123,250)
Personal Funeral Expenses Advances	£7,690 (2022: £7,290)

**BAGH-E-ZEHRA TRUST**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**14. Movement in funds**

**Unrestricted Funds**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	77,448	114,466	(110,477)	81,437
	<b>77,448</b>	<b>114,466</b>	<b>(110,477)</b>	<b>81,437</b>

**Unrestricted Funds - Previous year**

	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
	<b>63,648</b>	<b>132,498</b>	<b>(118,698)</b>	<b>77,448</b>

**15. 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	6,733	205,644	(130,940)	81,437
	<b>6,733</b>	<b>205,644</b>	<b>(130,940)</b>	<b>81,437</b>

**Previous year**

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

**BAGH-E-ZEHRA TRUST**  
**Detailed Statement of Financial Activities**  
**For the year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	6,751	12,592
	<b>6,751</b>	<b>12,592</b>
<b>Charitable activities</b>		
Proceeds From Assignment Of Plots	107,665	119,903
	<b>107,665</b>	<b>119,903</b>
<b>Investments</b>		
Bank Interest Receivable	50	3
	<b>50</b>	<b>3</b>
<b>Total incoming resources</b>	<b>114,466</b>	<b>132,498</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost Of Direct Charitable Activity	(85,800)	(101,400)
	<b>(85,800)</b>	<b>(101,400)</b>
<b>SUPPORT COSTS</b>		
<b>Support cost</b>		
Events Expenses	(3,070)	(2,152)
Electricity & Water	(1,053)	(687)
Ground Clearance	(1,800)	(1,800)
Toilet Hire & Servicing	(1,491)	(630)
Charitable Donations	(9,720)	(4,511)
Sundry Expenses	(1,145)	(2,678)
	<b>(18,279)</b>	<b>(12,458)</b>
<b>Governance costs</b>		
Independent Examiners Fees	(1,700)	(1,200)
Bookkeeping Software	(283)	-
Depreciation Of Owned Assets	(4,415)	(3,640)
	<b>(6,398)</b>	<b>(4,840)</b>
<b>Total resources expended</b>	<b>(110,477)</b>	<b>(118,698)</b>
<b>Net Income</b>	<b>3,989</b>	<b>13,800</b>