



Registered charity number: 1207113

**Trustees' Annual Report**  
**Financial year end: 30/11/24**

## **Gardens of Mercy**

### **Report of the Trustees for the year ended 30 November 2024**

The trustees of the Garden of Mercy (GoM) present their first annual report since its registration with the Charity Commission on 20 February 2024 up to the end of the financial year, 30 November 2024. They confirm that they comply with the Charities Act 2011.

#### **Reference and administration information**

Charity Name:	Gardens of Mercy
Charity Registration Number:	1207113
Registered address:	19 Greenbank Ave Plymouth PL4 8PS

#### **Board of Trustees:**

Dr Salim Husain Mahadik (Chair)  
Ayman Almerei  
Khalil Rahman Amir Gul  
Moshahid Ali  
Syed Humayun Kobir  
Ishak Mohammed  
Almor Sulleiman Jumaa  
Dr Aklak Miah  
Susette Muslimah Parry  
Mansell Ahmed  
Dr Roksana Ferdousi  
Haroon Azimi  
Abul Hasnat  
Dr Ishaka Shitu  
Dr Omar Almasri  
Dr Dureid Rifai  
Amir Abdullah Ahmad  
Mohammed Suruj Miah  
Dr Hawa Abdulmajid Gashut  
Tafiqul Islam  
Dr Hassan Sdiq  
Dr Mohammed Omer Abubakr  
Liakoth Ali  
Dr Ahmed Elmasry  
Buyondo Mohamed Muganzi

**Accountants:**

Akim Madimba  
The Mickdreybshire Accountants Ltd  
Rear of 55 Ebrington Street  
Plymouth  
PL4 9AA

**Bankers:**

Natwest Bank  
Westgate Street  
Launceston  
Cornwall  
PL15 7AG

## **Structure, governance and management**

### **Governing document**

Gardens of Mercy is constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 20 February 2024 under charity number 1207113. It is governed by a constitution, last updated on 23 January 2024.

### **Organisational structure**

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

The trustees meet regularly – approximately once a month, as the need arises, and are responsible for all decisions taken by the charity. On-line access is provided for those unable to attend in person. To help in the smooth running of the charity, the trustees have set up a number of sub-committees whose membership reflects the particular skill-set that trustees can bring to help the charity oversee certain aspects of the charity's work. The chair of trustees chairs the meetings and minutes are taken. All action plans are undertaken with the majority of trustees' approval.

### **Recruitment and appointment of trustees**

The existing trustees are responsible for the recruitment of new trustees who may be nominated by any of the mosques and community centres representing the various Muslim populations in Devon and Cornwall. This ensures that new trustees are respected members who represent their local community well, and thereby help foster good relations with the Muslims that the charity serves.

In appointing new trustees, GoM seeks to identify people who will play key roles in the charity, in order to encourage donors and donations from the community, to regularly attend events, and willing to volunteer their time and efforts. Potential trustees are invited to attend trustees' meetings as observers, familiarised in the aims and objectives of the charity and the current activities....

### **Induction and training of trustees**

Following appointment, new trustees will be given a full induction and provided with the latest copy of the governing document in addition to GoM's latest trustees' annual report and statement of accounts. They will be directed to a number of relevant Charity Commission publications.

### **Statement of trustees' responsibilities**

Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charity Commission requires the trustees of a charity to:

- Select suitable accounting policies, apply them consistently, make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless there is a reason to believe that the charity will not continue for the foreseeable future.

The trustees are responsible for the keeping of proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 2011.

They are also responsible for safeguarding the assets of the charity and hence to take reasonable steps for the prevention and detection of fraud and other irregularities.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

### **Objectives and activities**

#### **Our aims**

The objects of the charity are set out in the charity's constitution as follows:

To promote the Islamic religion by providing funeral services and maintaining land for the benefit of the Muslim public in Devon and Cornwall, according to the principles of the Islamic religion.

#### **Our objectives**

Our objectives are set to reflect our faith requirements in providing land for burial of Muslims and to act on behalf of the Muslim community to meet their needs, in procedures and practices, relating to the internment of the deceased. In setting the objectives and associated activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

#### **Strategies (for achieving objectives)**

As of 20/02/24, the inception of the charity, GoM had acquired approximately 6 acres of land adjacent to South Hill Road, Callington in Cornwall – approximately 30 minutes from Plymouth. A further 4.34 acres adjacent to the existing site was purchased in March 2024 to achieve the mentioned objectives. This land was chosen for a number of reasons for benefit to the public:

- the approximate central location between the two counties of Devon and Cornwall
- ease of access and road links for those burying their deceased
- cost-effective land price to reduce overall burial costs

An important part of our strategy is to consult the local community around the site of the proposed cemetery welcoming the participation of individuals and receive feedback

Advice and was sought from those who manage cemeteries, natural burial sites, and from conferences in the pursuit of our objectives.

Limited by financial constraints, the charity trustees decided to pursue obtaining planning permission from Cornwall Council ourselves without hiring a development body.

### **Activities and achievements**

GoM is a new charity with a long-term aim for the foreseeable future of Muslims living in Devon and Cornwall. All our activities have been congruent with our strategies. Activities undertaken to achieve objectives are listed below:

- Purchase of approximately 10.3 acres of land for the potential future long term burial of Muslims
- To raise awareness, a total of 5 public consultations were held to brief the public, Muslim and non-Muslim alike of our aims and plans with the purchased land
- Commission all the necessary surveys, groundwater risk-assessments and architectural plans.
- Application for planning permission to Cornwall Council for the Change of Use of Land

### **Public benefit**

Taking into account the above, the trustees have concluded the charity meets the public benefit requirements as follows:

- The charity is able to advance the cause of Muslim burials in Devon and Cornwall
- When operational, the charity will provide cost-effective burials, considerably less than local council owned cemeteries or cost even less for those with less means or undergoing financial hardship.

## **Financial review**

### **Financial position**

Total incoming resources: £36,585

Total expended resources: £ 8.903

Net outgoing resources: £27.682

The charity is not in any debt of any type and expects to be enthusiastically supported by the local Muslim community in order to avoid going into debt. Expenditure in the year under review has supported the key objectives of the charity by facilitating the activities mentioned.

### **Reserves policy**

A reserve policy to cover funds required for the maintenance of the land will be in place when an approved burial ground has been acquired.

### **Principal funding sources**

The charity's main source of income is through donations either through bank transfer, in person at the various community mosques or through visiting donors at their homes and places of work. Interest free Islamically acceptable interest free loans (Qardh Hasana) were accepted and paid back.

### **Plans for future**

To continue the charity's work, future plans include:

- Continuing to raise funds.
- Further improving our financial risk management
- Obtain a cemetery for Muslim burial in Devon and Cornwall
- Develop the associated aspects of the charity such as bereavement counseling and increasing educational awareness.
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Signed on behalf of the trustees of GoM,



Dr Salim Mahadik (Chair)

Dated: 27/09/25

**Gardens of Mercy**

**UNAUDITED ACCOUNT**

**30 November 2024**



Gardens of Mercy

30 November 2024

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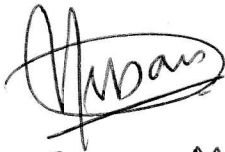
**Gardens of Mercy**

**30 November 2024**

**APPROVAL STATEMENT**

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I approve these accounts which comprise of the Profit and Loss Account, and related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in Note 1, and for providing all the information and explanations necessary for their compilation and give my authority for them to be submitted to Charity Commission.



DR. SALIM MAHADIK, CHAIRPERSON

Gardens of Mercy

19 Greenbank Avenue, St Judes, Plymouth, PL4 8PS

Date: 26.09.2025..

Gardens of Mercy

30 November 2024

## ACCOUNTANTS' REPORT IN THE UNAUDITED ACCOUNTS

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You have approved the accounts for the year ended 30 November 2024 which comprise of the Profit and Loss Account, and related notes. In accordance with your instructions, we have compiled these unaudited accounts from the accounting records, information and explanations supplied to us.

For on behalf of  
The Mickdreybshire  
Accountants (UK) Ltd  
Rear of 55  
Ebrington Street  
Plymouth  
Devon  
PL4 9AA

Date: 19/09/2025

P. A. K. N. A. S.

## Gardens of Mercy

### PROFIT AND LOSS ACCOUNT FOR THE YEAR/PERIOD ENDED 30 NOVEMBER 2024

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	2024 £
Donations	36,585
Cost of sales	-
Construction industry subcontractor costs	-
Other direct costs	-
Gross profit	<u>36,585</u>
Other income/profits	-
Expenses	
Employee costs	-
Premises costs	-
Repairs	-
General administrative expenses	-
Motor expenses	-
Travel and subsistence	-
Advertising, promotion and entertainment	8
Legal and professional costs	8,895
Bad debts	-
Interest	-
Other finance charges	-
Depreciation	-
Loss/(profit) on disposal of assets	-
Other expenses	-
	<u>- 8,903</u>
Profit/(Loss)	<u><u>27,682</u></u>

## Gardens of Mercy

### BALANCE SHEET AS AT 30 NOVEMBER 2024

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	Notes	2024 £
<b>Fixed assets</b>		
Intangible assets	3	-
Tangible assets	4	46,290
		<u>46,290</u>
<b>Current assets</b>		
Stock and Work in Progress		-
Debtors and Prepayments		-
Cash at bank		- 18,608
Cash in hand		-
		<u>- 18,608</u>
<b>Current liabilities</b>		
Trade creditors /accruals		-
Loans and bank overdrafts		-
Other liabilities		-
		<u>-</u>
<b>Net current assets/(liabilities)</b>		- 18,608
Loans due after more than one year		-
<b>Net assets/(liabilities)</b>		<u><u>27,682</u></u>
<b>Capital account</b>		
Balance at the start of the period		-
Net profit/(loss)		-
Capital introduced		-
Drawings		-
		<u><u>-</u></u>

## Gardens of Mercy

### NOTES TO THE ACCOUNTS FOR THE YEAR/PERIOD ENDED 30 NOVEMBER 2024

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#### 1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provide sufficient and relevant information to enable the completion of a tax return.

#### 2 Profit and loss account analysis

	2024 £
<b>Donations</b>	
Donations	36,585
	<u>36,585</u>
<b>Cost of sales</b>	
Purchases	-
Decrease in stocks	-
	<u>-</u>
<b>Construction industry subcontractor costs</b>	
Subcontractor costs	-
	<u>-</u>
<b>Other direct costs</b>	
Direct labour	-
Discounts allowed	-
Commissions payable	-
Other direct costs	-
	<u>-</u>
<b>Other income/profits</b>	
Interest receivable	-
Rental income	-
Discounts received	-
	<u>-</u>
<b>Employee costs</b>	
Wages and salaries	-
Pensions	-
Bonuses	-
Employers NI	-
Staff training and welfare	-
	<u>-</u>

## Gardens of Mercy

### NOTES TO THE ACCOUNTS CONTINUED FOR THE YEAR/PERIOD ENDED 30 NOVEMBER 2024

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	2024 £
<b>Premises costs</b>	
Rent and rates	-
Light and heat	-
Cleaning	-
Use of home	-
	<u>-</u>
	<u>-</u>
<b>Repairs</b>	
Repairs and maintenance	-
	<u>-</u>
	<u>-</u>
<b>General administrative expenses</b>	
Telephone	-
Printing, postage and stationery	-
Subscriptions	-
Insurance	-
Hire of equipment	-
Computer expenses	-
	<u>-</u>
	<u>-</u>
<b>Motor expenses</b>	
Motor expenses	-
	<u>-</u>
	<u>-</u>
<b>Travel and subsistence</b>	
Travel and subsistence	-
	<u>-</u>
	<u>-</u>
<b>Advertising, promotion and entertainment</b>	
Advertising and PR	-
Entertainment	8
	<u>8</u>
	<u>8</u>
<b>Legal and professional costs</b>	
Accountants fees	-
Solicitors fees	180
Other legal and professional fees	8,715
Consultancy fees	-
Management fees	-
	<u>8,895</u>
	<u>8,895</u>



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Gardens of Mercy

On accounts for the year  
ended

30-11-2024

Charity no  
(if any)

1207113

Set out on pages

1

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and  
basis of report

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

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

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed:

*Akim Madimba*

Date:

23/09/2025

Name:

Akim Madimba

Relevant professional  
qualification(s) or body  
(if any):

Address:

Rear of 55 Ebrington Street

Plymouth

PL4 9AA



Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

	<p><b>Signed:</b> <u>Akim Madimba</u></p> <p><b>Name:</b> Akim Madimba</p> <p><b>Relevant professional qualification(s) or body (if any):</b></p> <p><b>Address:</b> Rear of 65 Farnington Street, Plymouth</p>