

BAGH-E-ZEHRA TRUST

England & Wales · Charity number 299838

Details

Status Registered

Legal form Other

Registered 1988-11-01

Register [View on the Charity Commission register](#)

Contact

Address 68
Queensway
London
W2 3RL

Phone 07977104674

Website www.bagh-e-zehra.co.uk

Activities

Objects: TO ADVANCE RELIGION IN ACCORDANCE WITH THE SHIA ASNA ASHARI FAITH AS EMBODIED IN THE FIKKE-E-JAFFERIA AND TO ADVANCE EDUCATION OF MEMBERS OF THE SAID FAITH.

Activities: The provision of funeral services and religious burial rites for the Shia muslim community. Muslims from all backgrounds and origins are welcome to contact us. Our burial plots are based in Brookwood cemetery , Woking and Kemnal Park Cemetery, Chislehurst. We hold two large gatherings at Brookwood Cemetery during the year for the remembrance of the deceased and offer prayers for their souls.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£239,483	£209,706	-	-
2024-03-31	£74,591	£67,271	-	-
2023-03-31	£114,466	£106,061	-	-
2022-03-31	£132,498	£115,058	-	-
2021-03-31	£176,625	£149,750	-	-
2020-03-31	£47,745	£51,150	-	-

Trustees

Name	Role	Appointed
ASAD SHAIDY		
MR ILYAAS BEN AZAM		
SAFDAR ALI		

BAGH-E-ZEHRA TRUST

England & Wales - Charity number 299838

Accounts

Charity number: 299838

BAGH-E-ZEHRA TRUST

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2025

BAGH-E-ZEHRA TRUST
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BAGH-E-ZEHRA TRUST
Report of the Trustees
For the year ended 31 March 2025

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2025. 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 £239,483 during the year. Total outgoing resources amount to £209,706 of which £197,848 was expended on direct charitable activities and £8,772 on the running costs.

Total available funds at 31 March 2025 amounted to £108,958

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 2025

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 examiner

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 26 May 2026

BAGH-E-ZEHRA TRUST
Independent Examiners Report to the Trustees
For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

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

28 May 2026

BAGH-E-ZEHRA TRUST
Statement of Financial Activities
For the year ended 31 March 2025

	Notes	Unrestricted funds £	2024 £
Income and endowments from:			
Donations and legacies	2	18,414	9,460
Charitable activities	3		
Assignment of Plots		220,345	64,360
Investments	4		
Bank interest receivable		724	771
Total		239,483	74,591
Expenditure on:			
Raising funds	5		
Costs of generating donations and legacies		(19,827)	(20,590)
Charitable activities	6/7		
Assignment of Plots		(189,879)	(50,000)
Total		(209,706)	(70,590)
Net income		29,777	4,001
Reconciliation of funds			
Total funds brought forward		85,438	81,437
Total funds carried forward		115,215	85,438

BAGH-E-ZEHRA TRUST
Statement of Financial Position
As at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	5,341	3,414
		<u>5,341</u>	<u>3,414</u>
Current assets			
Stocks	10	14,156	117,000
Debtors	11	121,300	1,318
Cash at bank and in hand		108,958	98,246
		<u>244,414</u>	<u>216,564</u>
Creditors: amounts falling due within one year	12	(3,400)	(3,400)
Net current assets		<u>241,014</u>	<u>213,164</u>
Total assets less current liabilities		<u>246,355</u>	<u>216,578</u>
Creditors: amounts falling due after more than one year	13	(131,140)	(131,140)
Net assets		<u>115,215</u>	<u>85,438</u>
The funds of the charity			
Unrestricted income funds	14	115,215	85,438
Total funds		<u>115,215</u>	<u>85,438</u>

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



.....
 Mr Safdar Ali
 Trustee
 26 May 2026

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements
For the year ended 31 March 2025

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).

Going concern

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

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

	2025	2024
	£	£
Unrestricted funds		
Donations received	18,414	9,460
	18,414	9,460

3. Income from charitable activities

	2025	2024
	£	£
Unrestricted funds		
<i>Assignment of Plots</i>		
Income from charitable activities	220,345	64,360

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2025

4. Investment income

	2025	2024
	£	£
Unrestricted funds		
Bank interest receivable	724	771
	724	771
	724	771

5. Expenditure on generating donations and legacies

	2025	2024
	£	£
Unrestricted funds		
Support costs	19,827	20,590
	19,827	20,590
	19,827	20,590

6. Costs of charitable activities by fund type

	2025	2024
	£	£
Unrestricted funds		
Assignment of Plots		
Direct cost	189,879	50,000
	189,879	50,000

7. Costs of charitable activities by activity type

	2025	2024
	£	£
Activities undertaken directly		
Assignment of Plots	189,879	50,000

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2025

8. Analysis of support costs

	2025	2024
	£	£
Voluntary Income		
Support cost		
Events Expenses	2,083	3,159
Electricity & Water	1,018	1,052
Ground clearance and maintenance	2,499	2,891
Toilet hire & Servicing	1,212	1,944
Charitable donations	5,886	5,660
Sundry expenses	1,774	366
	14,472	15,072
Governance costs		
Independent Examiners fees	1,700	1,700
Bookkeeping software	569	499
Depreciation of owned assets	3,086	3,319
	5,355	5,518
	19,827	20,590

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2025

9. Tangible fixed assets

Cost or valuation	Plant and Machinery £	Fixtures and Fittings £	Total £
At 01 April 2024	3,531	19,122	22,653
Additions	-	5,013	5,013
At 31 March 2025	3,531	24,135	27,666
Depreciation			
At 01 April 2024	2,651	16,588	19,239
Charge for year	176	2,910	3,086
At 31 March 2025	2,827	19,498	22,325
Net book values			
At 31 March 2025	704	4,637	5,341
At 31 March 2024	880	2,534	3,414

10. Stocks and work in progress

	2025 £	2024 £
Long-term contract balances	14,156	117,000
	14,156	117,000

11. Debtors

	2025 £	2024 £
Amounts due within one year:		
Prepayments and accrued income	1,418	1,318
Other debtors	119,882	-
	121,300	1,318

Other debtors (£119,882) reflects the outstanding invoices for plot assignments.

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	3,400	3,400
	3,400	3,400

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2025

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

	2025	2024
	£	£
Other creditors	131,140	131,140
	131,140	131,140

Creditors include the following:

Long term creditor (Plots)	£123,250	(2024: £123,250)
Personal Funeral Expenses Advances	£7,890	(2024: £7,890)

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2024	Incoming resources	Outgoing resources	Balance at 31/03/2025
	£	£	£	£
<i>General</i>				
General	85,438	239,483	(209,706)	115,215
	85,438	239,483	(209,706)	115,215

Unrestricted Funds - Previous year

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	81,437	74,591	(70,590)	85,438
	81,437	74,591	(70,590)	85,438

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	5,341	241,014	(131,140)	115,215
	5,341	241,014	(131,140)	115,215

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2025

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	3,414	213,164	(131,140)	85,438
	3,414	213,164	(131,140)	85,438

BAGH-E-ZEHRA TRUST
Detailed Statement of Financial Activities
For the year ended 31 March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	18,414	9,460
	18,414	9,460
Charitable activities		
Proceeds From Assignment Of Plots	220,345	64,360
	220,345	64,360
Investments		
Bank Interest Receivable	724	771
	724	771
Total incoming resources	239,483	74,591
EXPENDITURE		
Charitable activities		
Cost Of Direct Charitable Activity	(189,879)	(50,000)
	(189,879)	(50,000)
SUPPORT COSTS		
Support cost		
Events Expenses	(2,083)	(3,159)
Electricity & Water	(1,018)	(1,052)
Ground Clearance And Maintenance	(2,499)	(2,891)
Toilet Hire & Servicing	(1,212)	(1,944)
Charitable Donations	(5,886)	(5,660)
Sundry Expenses	(1,774)	(366)
	(14,472)	(15,072)
Governance costs		
Independent Examiners Fees	(1,700)	(1,700)
Bookkeeping Software	(569)	(499)
Depreciation Of Owned Assets	(3,086)	(3,319)
	(5,355)	(5,518)
Total resources expended	(209,706)	(70,590)
Net Income	29,777	4,001

BAGH-E-ZEHRA TRUST

England & Wales - Charity number 299838

Accounts

Charity number: 299838

BAGH-E-ZEHRA TRUST

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

BAGH-E-ZEHRA TRUST
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BAGH-E-ZEHRA TRUST
Report of the Trustees
For the year ended 31 March 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2024. 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 £74,591 during the year. Total outgoing resources amount to £67,271 of which £64,673 was expended on direct charitable activities and £2,598 on the running costs.

Total available funds at 31 March 2024 amounted to £85,438

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 2024

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

08 July 2025

BAGH-E-ZEHRA TRUST
Independent Examiners Report to the Trustees
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

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

14 July 2025

BAGH-E-ZEHRA TRUST
Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	9,460	6,751
Charitable activities	3		
Assignment of Plots		64,360	107,665
Investments	4		
Bank interest receivable		771	50
Total		74,591	114,466
Expenditure on:			
Raising funds	5		
Costs of generating donations and legacies		(20,590)	(24,677)
Charitable activities	6/7		
Assignment of Plots		(50,000)	(85,800)
Total		(70,590)	(110,477)
Net income		4,001	3,989
Reconciliation of funds			
Total funds brought forward		81,437	77,448
Total funds carried forward		85,438	81,437

BAGH-E-ZEHRA TRUST
Statement of Financial Position
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	3,414	6,733
		<u>3,414</u>	<u>6,733</u>
Current assets			
Stocks	10	117,000	167,000
Debtors: amounts falling due within one year	11	1,318	1,351
Debtors: amounts falling due after more than one year	11	-	50
Cash at bank and in hand		98,246	40,143
		<u>216,564</u>	<u>208,544</u>
Creditors: amounts falling due within one year	12	(3,400)	(2,900)
Net current assets		<u>213,164</u>	<u>205,644</u>
Total assets less current liabilities		<u>216,578</u>	<u>212,377</u>
Creditors: amounts falling due after more than one year	13	(131,140)	(130,940)
Net assets		<u>85,438</u>	<u>81,437</u>
The funds of the charity			
Unrestricted income funds	14	85,438	81,437
Total funds		<u>85,438</u>	<u>81,437</u>

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



.....
 Mr Safdar Ali
 Trustee
 08 July 2025

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements
For the year ended 31 March 2024

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).

Going concern

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

	2024	2023
	£	£
Unrestricted funds		
Donations received	9,460	6,751
	9,460	6,751

3. Income from charitable activities

	2024	2023
	£	£
Unrestricted funds		
<i>Assignment of Plots</i>		
Income from charitable activities	64,360	107,665

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2024

4. Investment income

	2024	2023
	£	£
Unrestricted funds		
Bank interest receivable	771	50
	771	50
	771	50

5. Expenditure on generating donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Support costs	20,590	24,677
	20,590	24,677
	20,590	24,677

6. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Assignment of Plots		
Direct cost	50,000	85,800
	50,000	85,800

7. Costs of charitable activities by activity type

	2024	2023
	£	£
Activities undertaken directly		
Assignment of Plots	50,000	85,800

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2024

8. Analysis of support costs

	2024	2023
	£	£
Voluntary Income		
Support cost		
Events Expenses	3,159	3,070
Electricity & Water	1,052	1,053
Ground clearance and maintenance	2,891	1,800
Toilet hire & Servicing	1,944	1,491
Charitable donations	5,660	9,720
Sundry expenses	366	1,145
	15,072	18,279
Governance costs		
Independent Examiners fees	1,700	1,700
Bookkeeping software	499	283
Depreciation of owned assets	3,319	4,415
	5,518	6,398
	20,590	24,677

9. Tangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Total
	£	£	£
At 01 April 2023	3,531	19,122	22,653
At 31 March 2024	3,531	19,122	22,653
Depreciation			
At 01 April 2023	2,431	13,489	15,920
Charge for year	220	3,099	3,319
At 31 March 2024	2,651	16,588	19,239
Net book values			
At 31 March 2024	880	2,534	3,414
At 31 March 2023	1,100	5,633	6,733

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2024

10. Stocks and work in progress

	2024	2023
	£	£
Long-term contract balances	117,000	167,000
	117,000	167,000
	117,000	167,000

11. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Prepayments and accrued income	1,318	1,351
	1,318	1,351
	1,318	1,351
 Amounts due after more than one year:		
Other debtors	-	50
	-	50
	-	50

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	3,400	2,900
	3,400	2,900
	3,400	2,900

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

	2024	2023
	£	£
Other creditors	131,140	130,940
	131,140	130,940
	131,140	130,940

Creditors include the following:

Long Term Creditor (Plots)	£123,250	(2023: £123,250)
Personal Funeral Expenses Advances	£7,890	(2023: £7,690)

BAGH-E-ZEHRA TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2024

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	81,437	74,591	(70,590)	85,438
	81,437	74,591	(70,590)	85,438

Unrestricted Funds - Previous year

	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
	77,448	114,466	(110,477)	81,437

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	3,414	213,164	(131,140)	85,438
	3,414	213,164	(131,140)	85,438

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	6,733	205,644	(130,940)	81,437
	6,733	205,644	(130,940)	81,437

BAGH-E-ZEHRA TRUST
Detailed Statement of Financial Activities
For the year ended 31 March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	9,460	6,751
	9,460	6,751
Charitable activities		
Proceeds From Assignment Of Plots	64,360	107,665
	64,360	107,665
Investments		
Bank Interest Receivable	771	50
	771	50
Total incoming resources	74,591	114,466
EXPENDITURE		
Charitable activities		
Cost Of Direct Charitable Activity	(50,000)	(85,800)
	(50,000)	(85,800)
SUPPORT COSTS		
Support cost		
Events Expenses	(3,159)	(3,070)
Electricity & Water	(1,052)	(1,053)
Ground Clearance And Maintenance	(2,891)	(1,800)
Toilet Hire & Servicing	(1,944)	(1,491)
Charitable Donations	(5,660)	(9,720)
Sundry Expenses	(366)	(1,145)
	(15,072)	(18,279)
Governance costs		
Independent Examiners Fees	(1,700)	(1,700)
Bookkeeping Software	(499)	(283)
Depreciation Of Owned Assets	(3,319)	(4,415)
	(5,518)	(6,398)
Total resources expended	(70,590)	(110,477)
Net Income	4,001	3,989

BAGH-E-ZEHRA TRUST

England & Wales - Charity number 299838

Accounts

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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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

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

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 £
Income and endowments from:			
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
Total		114,466	132,498
Expenditure on:			
Raising funds	5		
Costs of generating donations and legacies		(24,677)	(17,298)
Charitable activities	6/7		
Assignment of Plots		(85,800)	(101,400)
Total		(110,477)	(118,698)
Net income		3,989	13,800
Reconciliation of funds			
Total funds brought forward		77,448	63,648
Total funds carried forward		81,437	77,448

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

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	6,733	11,148
		<u>6,733</u>	<u>11,148</u>
Current assets			
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>
Creditors: amounts falling due within one year	12	(2,900)	(2,400)
Net current assets		<u>205,644</u>	<u>196,840</u>
Total assets less current liabilities		<u>212,377</u>	<u>207,988</u>
Creditors: amounts falling due after more than one year	13	(130,940)	(130,540)
Net assets		<u>81,437</u>	<u>77,448</u>
The funds of the charity			
Unrestricted income funds	14	81,437	77,448
Total funds		<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

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

3. Income from charitable activities

	2023 £	2022 £
Unrestricted funds		
<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

	2023	2022
	£	£
Unrestricted funds		
Bank interest receivable	50	3
	50	3
	50	3

5. Expenditure on generating donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Support costs	24,677	17,298
	24,677	17,298
	24,677	17,298

6. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Assignment of Plots		
Direct cost	85,800	101,400
	85,800	101,400

7. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
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
	£	£
Voluntary Income		
Support cost		
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
	18,279	12,458
Governance costs		
Independent Examiners fees	1,700	1,200
Bookkeeping software	283	-
Depreciation of owned assets	4,415	3,640
	6,398	4,840
	24,677	17,298

9. Tangible fixed assets

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

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

10. Stocks and work in progress

	2023	2022
	£	£
Long-term contract balances	167,000	174,800
	167,000	174,800

11. Debtors

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

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	2,900	2,400
	2,900	2,400

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

	2023	2022
	£	£
Other creditors	130,940	130,540
	130,940	130,540

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
	77,448	114,466	(110,477)	81,437

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
	63,648	132,498	(118,698)	77,448

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	6,733	205,644	(130,940)	81,437
	6,733	205,644	(130,940)	81,437

Previous year

	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

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

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	6,751	12,592
	6,751	12,592
Charitable activities		
Proceeds From Assignment Of Plots	107,665	119,903
	107,665	119,903
Investments		
Bank Interest Receivable	50	3
	50	3
Total incoming resources	114,466	132,498
EXPENDITURE		
Charitable activities		
Cost Of Direct Charitable Activity	(85,800)	(101,400)
	(85,800)	(101,400)
SUPPORT COSTS		
Support cost		
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)
	(18,279)	(12,458)
Governance costs		
Independent Examiners Fees	(1,700)	(1,200)
Bookkeeping Software	(283)	-
Depreciation Of Owned Assets	(4,415)	(3,640)
	(6,398)	(4,840)
Total resources expended	(110,477)	(118,698)
Net Income	3,989	13,800

BAGH-E-ZEHRA TRUST

England & Wales - Charity number 299838

Accounts

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		132,498	176,625
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		(118,698)	(152,865)
Net income		13,800	23,760
Reconciliation of funds			
Total funds brought forward		63,648	39,888
Total funds carried forward		77,448	63,648

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
	12,592	28,421

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

Cost or valuation	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

BAGH-E-ZEHRA TRUST

England & Wales - Charity number 299838

Accounts

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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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)'.

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

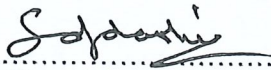
BAGH-E-ZEHRA TRUST
Statement of Financial Activities
For the year ended 31 March 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
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
Total		176,625	47,745
Expenditure on:			
Raising funds	5		
Costs of generating donations and legacies		(22,255)	(12,715)
Charitable activities	6/7		
Assignment of Plots		(130,610)	(39,440)
Total		(152,865)	(52,155)
Net income/expenditure		23,760	(4,410)
Reconciliation of funds			
Total funds brought forward		39,888	44,298
Total funds carried forward		63,648	39,888

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

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	12,603	9,072
		12,603	9,072
Current assets			
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
		410,185	163,346
Creditors: amounts falling due within one year	14	(228,600)	(1,200)
Net current assets		181,585	162,146
Total assets less current liabilities		194,188	171,218
Creditors: amounts falling due after more than one year	15	(130,540)	(131,330)
Net assets		63,648	39,888
The funds of the charity			
Unrestricted income funds	16	63,648	39,888
Total funds		63,648	39,888

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
	£	£
Unrestricted funds		
Donations received	28,421	4,496
	28,421	4,496

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<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
	£	£
Unrestricted funds		
Bank interest receivable	25	49
	25	49

5. Expenditure on generating donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Support costs	22,255	12,715
	22,255	12,715

6. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Assignment of Plots		
Direct cost	130,610	39,440
	130,610	39,440

7. Costs of charitable activities by activity type

	2021	2020
	£	£
Activities undertaken directly		
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
	£	£
Voluntary Income		
Support cost		
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
Governance costs		
Accountancy fees	1,200	1,200
Depreciation of owned assets	3,115	1,005
	4,315	2,205
	22,255	12,715

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>
Depreciation			
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>
Net book values			
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 £
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	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
	228,600	1,200

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

	2021	2020
	£	£
Other creditors	130,540	131,330
	130,540	131,330

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

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
	44,298	47,745	(52,155)	39,888

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
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	12,603	181,585	(130,540)	63,648
	12,603	181,585	(130,540)	63,648

Previous year

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

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

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	28,421	4,496
	28,421	4,496
Charitable activities		
Proceeds From Assignment Of Plots	148,179	43,200
	148,179	43,200
Investments		
Bank Interest Receivable	25	49
	25	49
Total incoming resources	176,625	47,745
EXPENDITURE		
Charitable activities		
Cost Of Direct Charitable Activity	(130,610)	(39,440)
	(130,610)	(39,440)
SUPPORT COSTS		
Support cost		
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)
Governance costs		
Accountancy Fees	(1,200)	(1,200)
Depreciation Of Owned Assets	(3,115)	(1,005)
	(4,315)	(2,205)
Total resources expended	(152,865)	(52,155)
Net Income	23,760	(4,410)