

# THE MUSLIM PATEL BURIAL TRUST

England & Wales · Charity number 1187092

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-12-20

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

## Contact

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**Address** 58 Queens Road  
Leytonstone  
London  
E11 1BB

**Phone** 02085398167

**Email** [accounts@mpbt.co.uk](mailto:accounts@mpbt.co.uk)

**Website** [www.mpbt.co.uk](http://www.mpbt.co.uk)

## Activities

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**Objects:** TO PROMOTE THE ISLAMIC RELIGION BY MAINTAINING LAND IN MANOR PARK, LONDON, FOR THE PURPOSE OF THE BURIAL OF MUSLIMS ACCORDING TO THE PRINCIPLES OF THE ISLAMIC RELIGION, IN PARTICULAR THE PATEL MUSLIM COMMUNITY

**Activities:** To promote the Islamic religion by maintaining land in Manor Park, London, for the purpose of the burial of Muslims according to the principles of the Islamic religion, in particular, the Patel Muslim community.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£54,090	£18,254	-	-
2024-03-31	£41,901	£19,830	-	-
2023-03-31	£32,510	£15,517	-	-
2022-03-31	£38,701	£17,342	-	-
2021-03-31	£122,940	£17,425	-	-

## Trustees

Name	Role	Appointed
<b>Iqbal Patel</b>	Chair	2020-09-06
AFZAL SUTARIYA		2024-05-28
AHMED IBRAHIM NEKIWALA		2020-09-06
GULAM PATEL		2019-07-22
Gulamhusain Mohmed Achha		2020-09-06
Idris Patel		2020-09-06
SALIM IBRAHIM		2020-09-06
SIDDIQ DADABHAI		2024-05-28
Saeed Musa		2020-09-06
Yunus Patel		2020-09-06

**THE MUSLIM PATEL BURIAL TRUST**

England & Wales - Charity number 1187092

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# Accounts

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**REGISTERED CHARITY NUMBER: 1187092**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
THE MUSLIM PATEL BURIAL TRUST**

**Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY**

# **THE MUSLIM PATEL BURIAL TRUST**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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# **THE MUSLIM PATEL BURIAL TRUST**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

The Muslim Patel Burial Trust (MPBT), established as a Charitable Incorporated Organisation (CIO) since 2019, upholds its founding mission to provide a dignified and sacred final resting place for the Muslim Patel community. Before its establishment as a Charitable Incorporated Organisation, MPBT operated as an Unincorporated Trust since 1985. Its founding purpose was to procure and upkeep a burial ground tailored to the needs of the Muslim Patel community. This included ensuring that all burial practices and rites were in accordance with Islamic Sharia Law. Our adherence to the principles of Islamic Sharia Law in the internment of the deceased remains central to our operations. The initial land for this sacred purpose was secured at The Woodgrange Park Cemetery on Romford Road E7 in the same founding year.

This year, our focus has shifted towards enhancing the cemetery's infrastructure and ensuring the continuity of our services for future generations.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The MPBT's objectives are to promote the Islamic religion by maintaining land in Manor Park, London, for the purpose of the burial of Muslims according to the principles of the Islamic religion, in particular, the Patel Muslim community.

#### **Public benefit**

We remain committed to our charitable aims, ensuring that our actions consistently provide public benefit. Our strategic priorities are aligned with the delivery of vital services such as providing affordable burial spaces, facilitating funeral prayers, and supporting grieving families.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

#### **Membership**

Our membership stands as a reflection of our community's growth and engagement. As of August 2023, the Trust has seen a significant increase in members, indicating the community's enduring faith in our services. The precise number of our members is not just a metric but a reminder of the many lives we touch and the responsibility we carry.

#### **Governance**

The MPBT's governance structure, designed to ensure a balance of skills, knowledge, and experience, has been a bedrock of our effectiveness. The trustees, all volunteers, embody our values of service and stewardship. Our trustees, who serve a term of five years, are elected with careful consideration of their skills, knowledge, and experience, ensuring that they are well-equipped to guide the Trust in fulfilling its mission. We adhere strictly to our constitution in maintaining a maximum of twelve trustees, each bringing unique contributions to the table. This year, we have focused on enhancing our governance processes, increasing transparency, and fostering deeper engagement with our community stakeholders.

# THE MUSLIM PATEL BURIAL TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

### ACHIEVEMENTS AND PERFORMANCE

#### Charitable activities

The day-to-day operations of the cemetery and we acknowledge the invaluable contributions of our team over the past year. As many of you know, the cemetery is maintained through the combined efforts of our part-time staff member, our dedicated volunteers, and the Trustees.

This past year has brought both challenges and meaningful progress, with our volunteers playing a central role in everything we have achieved:

#### Cemetery Maintenance

Our volunteers have worked diligently to ensure the ongoing upkeep of the grounds. Their consistent efforts - often carried out quietly and without recognition - form the foundation of our Trust, helping us maintain a peaceful and respectful environment for all who visit.

#### Installation of New Signage, Speaker System, and Outdoor Lighting Wiring

To improve the experience for all visitors, we installed new signposts to provide clearer navigation within the cemetery. In addition, a new speaker system has been fitted to support services and announcements, and new wiring has been installed outside to improve the reliability and safety of our lighting. These upgrades reflect our commitment to a welcoming, accessible, and well-equipped space for the community.

#### Preparation of the Adjoining Plot

A significant milestone this year was the completion of clearing and preparing the new adjoining burial plot. This expansion demonstrates our forward planning and ensures that future needs of the community will be met with dignity and care.

#### Volunteer Recognition

We extend our heartfelt appreciation to all volunteers who have devoted their time, skills, and energy. From grave digging to landscaping and general maintenance, their contributions exemplify the spirit of service, community, and brotherhood upon which our Trust is built.

### FINANCIAL REVIEW

#### Financial position

The Trust has managed its finances with due diligence over the past year. Our income streams from burial fees and generous donations have been robust, allowing us to sustain and enhance our operations. The decision to retain the current pricing structure for life memberships and burial services reflects our commitment to affordability and accessibility for our community. Nevertheless, we will reassess our pricing strategy over the coming year to ensure that we can continue to meet the future needs of the Trust and the community it serves.

#### Reserves policy

In line with our financial prudence, the Trust maintains a general reserve. This reserve acts as a financial buffer equivalent to six months of unrestricted fund expenditure, safeguarding the Trust's activities against unforeseen financial shortfalls or fluctuations in income.

# **THE MUSLIM PATEL BURIAL TRUST**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is incorporated with the Charity Commission as a CIO and had a constitution as its governing document.

The organisation has two tiers of membership, voting rights and non-voting rights members. The members with voting rights of the CIO are its charity trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of 5 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The maximum number of charity trustees is twelve. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

The trustees elect a chairman and other officers from their number as required.

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

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1187092

#### **Principal address**

58 Queens Road

London

E11 1BB

**THE MUSLIM PATEL BURIAL TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**Trustees**

**Founding Trustees:**

Gulam Patel - **Secretary**

**Elected Trustees:**

Iqbal Patel - **Chair**

Idris Patel

Salim Ibrahim

Saeed Musa - **Treasurer**

Yunus Patel

Zulfikar Ali

Gulamhusain Mohmed

Ahmed Ibrahim Nekiwala

Gulam Patel

Siddiq Dadabhai

Afzal Sutarya

All trustees give their time voluntarily and receive no remuneration or other benefits

**Independent Examiner**

Anwer Patel BA(Hons) FCA BFP

Prestons & Jacksons Partnership LLP

364 - 368 Cranbrook Road

Ilford

Essex

IG2 6HY

**Acknowledgements**

Our heartfelt appreciation is extended to the volunteers, who are the backbone of the Trust. Their dedication throughout the year in maintaining the cemetery, contributing to the clearing and preparation of the new plot, and the many unseen tasks they perform, embodies the spirit of volunteerism and community service. The trustees and I are deeply moved by their commitment and wish to recognise each volunteer for their invaluable contribution.

**Conclusion**

As we conclude this report for the period ended 31 March 2024, we, the trustees, are filled with gratitude for the community's support and the opportunity to serve. The Trust remains a testament to the collective efforts of all involved, and we are inspired to continue this journey with renewed vigour and purpose.

Approved by order of the board of trustees on ..... 31/12/2025 ..... and signed on its behalf by:



Trustee : Saeed Musa

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE MUSLIM PATEL BURIAL TRUST**

**Independent examiner's report to the trustees of The Muslim Patel Burial Trust**

I report to the charity trustees on my examination of the accounts of The Muslim Patel Burial Trust (the Trust) for the year ended 31 March 2025.

**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 Act and in carrying out my examination I have followed all 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 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 Trust as required by Section 130 of the 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.

*A. PATEL*

Anwer Patel BA(Hons) FCA BFP

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: ..... 10 / 12 / 2025 .....

**THE MUSLIM PATEL BURIAL TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	<u>54,090</u>	<u>41,901</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Charitable Activities		<u>18,254</u>	<u>19,830</u>
<b>NET INCOME</b>		<b>35,836</b>	22,071
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>907,732</u>	<u>885,661</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>943,568</b></u>	<u><b>907,732</b></u>

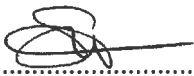
The notes form part of these financial statements

**THE MUSLIM PATEL BURIAL TRUST**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2025**

	Notes	31.3.25 <b>Unrestricted funds £</b>	31.3.24 <b>Total funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	8	490,000	490,000
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		457,087	419,032
<b>CREDITORS</b>			
Amounts falling due within one year	9	(3,519)	(1,300)
<b>NET CURRENT ASSETS</b>		453,568	417,732
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		943,568	907,732
<b>NET ASSETS</b>		943,568	907,732
<b>FUNDS</b>	10		
Unrestricted funds		943,568	907,732
<b>TOTAL FUNDS</b>		943,568	907,732

The financial statements were approved by the Board of Trustees and authorised for issue on .....3/12/2025..... and were signed on its behalf by:



Trustee : Saeed Musa

The notes form part of these financial statements

# THE MUSLIM PATEL BURIAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Statutory Information**

The Muslim Patel Burial Trust is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

#### **Going Concern**

Covid 19 has had an implication on the Trust. There was a high demand in the burial activities.

The Trust is confident to be in operation for the next twelve months and on this basis, the accounts have been prepared on a going concern basis.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

The Trust owns burial land and therefore it is not depreciated.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**2. DONATIONS AND LEGACIES**

	<b>31.3.25</b>	<b>31.3.24</b>
	<b>£</b>	<b>£</b>
Donations	1,490	2,000
Membership fees	24,500	26,300
Burial Income	28,100	13,601
	<b>54,090</b>	<b>41,901</b>
	<b>54,090</b>	<b>41,901</b>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Charitable Activities	14,164	4,090	18,254
	<b>14,164</b>	<b>4,090</b>	<b>18,254</b>
	<b>14,164</b>	<b>4,090</b>	<b>18,254</b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. STAFF COSTS**

	<b>31.3.25</b>	<b>31.3.24</b>
	<b>£</b>	<b>£</b>
Wages and salaries	9,600	7,927
	<b>9,600</b>	<b>7,927</b>
	<b>9,600</b>	<b>7,927</b>

The average monthly number of employees during the year was as follows:

	<b>31.3.25</b>	<b>31.3.24</b>
Charitable Activities	<b>1</b>	<b>1</b>
	<b>1</b>	<b>1</b>
	<b>1</b>	<b>1</b>

No employees received emoluments in excess of £60,000.

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES FOR YE 31.3.24</b>	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b> Donations and legacies	41,901
<b>EXPENDITURE ON</b> <b>Charitable activities</b> Charitable Activities	19,830
<b>NET INCOME</b>	22,071
<b>RECONCILIATION OF FUNDS</b> Total funds brought forward	885,661
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>907,732</u>
<b>7. KEY MANAGEMENT PERSONNEL</b>	
Key Management Personnel comprise of the Founding and Elected trustees.	
<b>8. TANGIBLE FIXED ASSETS</b>	Freehold Burial Land £
<b>COST</b> At 1 April 2024 and 31 March 2025	<u>490,000</u>
<b>NET BOOK VALUE</b> At 31 March 2025	<u>490,000</u>
At 31 March 2024	<u>490,000</u>

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Taxation and social security	254	-
Other creditors	3,265	1,300
	<b>3,519</b>	<b>1,300</b>
	<b>3,519</b>	<b>1,300</b>

**10. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	907,732	35,836	943,568
	<b>907,732</b>	<b>35,836</b>	<b>943,568</b>
<b>TOTAL FUNDS</b>	<b>907,732</b>	<b>35,836</b>	<b>943,568</b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	54,090	(18,254)	35,836
	<b>54,090</b>	<b>(18,254)</b>	<b>35,836</b>
<b>TOTAL FUNDS</b>	<b>54,090</b>	<b>(18,254)</b>	<b>35,836</b>

**Comparatives for movement in funds**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	885,661	22,071	907,732
	<b>885,661</b>	<b>22,071</b>	<b>907,732</b>
<b>TOTAL FUNDS</b>	<b>885,661</b>	<b>22,071</b>	<b>907,732</b>

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	41,901	(19,830)	22,071
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,901</u>	<u>(19,830)</u>	<u>22,071</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**THE MUSLIM PATEL BURIAL TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	31.3.25	31.3.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,490	2,000
Membership fees	24,500	26,300
Burial Income	28,100	13,601
	<u>54,090</u>	<u>41,901</u>
<b>Total incoming resources</b>	<b>54,090</b>	<b>41,901</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	9,600	7,927
Rates and water	-	1,200
Insurance	1,486	1,276
Burial Costs	3,078	4,822
	<u>14,164</u>	<u>15,225</u>
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	2,640	3,205
<b>Governance costs</b>		
Independent Examiners Fees	1,450	1,400
	<u>18,254</u>	<u>19,830</u>
<b>Total resources expended</b>	<b>18,254</b>	<b>19,830</b>
<b>Net income</b>	<b><u>35,836</u></b>	<b><u>22,071</u></b>

This page does not form part of the statutory financial statements



**THE MUSLIM PATEL BURIAL TRUST**

England & Wales - Charity number 1187092

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# Accounts

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**REGISTERED CHARITY NUMBER: 1187092**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
THE MUSLIM PATEL BURIAL TRUST**

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
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IG2 6HY

# THE MUSLIM PATEL BURIAL TRUST

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# THE MUSLIM PATEL BURIAL TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

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This year, our focus has shifted towards enhancing the cemetery's infrastructure and ensuring the continuity of our services for future generations.

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The MPBT's objectives are to promote the Islamic religion by maintaining land in Manor Park, London, for the purpose of the burial of Muslims according to the principles of the Islamic religion, in particular, the Patel Muslim community.

#### Public benefit

We remain committed to our charitable aims, ensuring that our actions consistently provide public benefit. Our strategic priorities are aligned with the delivery of vital services such as providing affordable burial spaces, facilitating funeral prayers, and supporting grieving families.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

#### Membership

Our membership stands as a reflection of our community's growth and engagement. As of August 2023, the Trust has seen a significant increase in members, indicating the community's enduring faith in our services. The precise number of our members is not just a metric but a reminder of the many lives we touch and the responsibility we carry.

#### Governance

The MPBT's governance structure, designed to ensure a balance of skills, knowledge, and experience, has been a bedrock of our effectiveness. The trustees, all volunteers, embody our values of service and stewardship. Our trustees, who serve a term of five years, are elected with careful consideration of their skills, knowledge, and experience, ensuring that they are well-equipped to guide the Trust in fulfilling its mission. We adhere strictly to our constitution in maintaining a maximum of twelve trustees, each bringing unique contributions to the table. This year, we have focused on enhancing our governance processes, increasing transparency, and fostering deeper engagement with our community stakeholders.

# THE MUSLIM PATEL BURIAL TRUST

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

The day-to-day operations and maintenance of the cemetery is carried out by a part time member of staff, volunteers and the Trustees.

This past year has been marked by both challenges and achievements, with our volunteers at the forefront of our successes:

- Cemetery Maintenance: Our volunteers have diligently carried out the essential upkeep of the cemetery. This routine work, often going unnoticed, is the backbone of our Trust, ensuring that the grounds are not only well-maintained but also provide a peaceful environment for visitors to remember their loved ones.

- New Signpost Installation: Recognising the need for clear navigation, we installed new signage at the cemetery. This not only guides visitors with ease but also stands as a symbol of our dedication to creating a welcoming and accessible space for all.

- Adjoining Plot Preparation: The expansion of our burial ground has been a significant project. The clearing and preparation of the new adjoining plot are now complete, paving the way for future needs. This strategic foresight will ensure that our community's requirements are met with respect and dignity, as we accommodate the growing need for space in a manner befitting our traditions.

- Volunteer Recognition: Our heartfelt gratitude goes out to the many individuals who have given their time and energy. This year has seen an inspiring display of community spirit, with volunteers contributing to various tasks from grave digging to landscaping, embodying the essence of collective responsibility and brotherhood that the Trust stands for.

### FINANCIAL REVIEW

#### Financial position

The Trust has managed its finances with due diligence over the past year. Our income streams from burial fees and generous donations have been robust, allowing us to sustain and enhance our operations. The decision to retain the current pricing structure for life memberships and burial services reflects our commitment to affordability and accessibility for our community. Nevertheless, we will reassess our pricing strategy over the coming year to ensure that we can continue to meet the future needs of the Trust and the community it serves.

#### Reserves policy

In line with our financial prudence, the Trust maintains a general reserve. This reserve acts as a financial buffer equivalent to six months of unrestricted fund expenditure, safeguarding the Trust's activities against unforeseen financial shortfalls or fluctuations in income.

**THE MUSLIM PATEL BURIAL TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is incorporated with the Charity Commission as a CIO and had a constitution as its governing document.

The organisation has two tiers of membership, voting rights and non-voting rights members. The members with voting rights of the CIO are its charity trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of 5 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The maximum number of charity trustees is twelve. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

The trustees elect a chairman and other officers from their number as required.

**Recruitment and appointment of new trustees**

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1187092

**Principal address**

58 Queens Road  
London  
E11 1BB

## THE MUSLIM PATEL BURIAL TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### Trustees

#### Founding Trustees:

Gulam Patel - Secretary

#### Elected Trustees:

Iqbal Patel - Chair

Idris Patel

Salim Ibrahim

Saeed Musa - Treasurer

Haji Gulam Yahya

Yunus Patel

Zulfikar Ali

Gulamhusain Mohmed

Ahmed Ibrahim Nekiwala

Gulam Patel

Two new trustees joined after the year ended 31st Mar 2024

- Siddiq Dadabhai - Appointed 28th May 24

- Afzal Sutariya - Appointed 28th May 24

All trustees give their time voluntarily and receive no remuneration or other benefits

#### Independent Examiner

Anwer Patel BA(Hons) FCA BFP

Prestons & Jacksons Partnership LLP

364 - 368 Cranbrook Road

Ilford

Essex

IG2 6HY

#### Acknowledgements

Our heartfelt appreciation is extended to the volunteers, who are the backbone of the Trust. Their dedication throughout the year in maintaining the cemetery, contributing to the clearing and preparation of the new plot, and the many unseen tasks they perform, embodies the spirit of volunteerism and community service. The trustees and I are deeply moved by their commitment and wish to recognise each volunteer for their invaluable contribution.

#### Conclusion

As we conclude this report for the period ended 31 March 2024, we, the trustees, are filled with gratitude for the community's support and the opportunity to serve. The Trust remains a testament to the collective efforts of all involved, and we are inspired to continue this journey with renewed vigour and purpose.

Approved by order of the board of trustees on 15/11/2024 and signed on its behalf by:

I. I. Patel  
Trustee: Mr Iqbal Patel

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE MUSLIM PATEL BURIAL TRUST**

**Independent examiner's report to the trustees of The Muslim Patel Burial Trust**

I report to the charity trustees on my examination of the accounts of The Muslim Patel Burial Trust (the Trust) for the year ended 31 March 2024.

**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 Act and in carrying out my examination I have followed all 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 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 Trust as required by Section 130 of the 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.

*A. PATEL*

Anwer Patel BA(Hons) FCA BFP

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: .....15/11/2024.....

**THE MUSLIM PATEL BURIAL TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	31.3.24 Unrestricted funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	<u>41,901</u>	<u>32,510</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Charitable Activities		<u>19,830</u>	<u>15,517</u>
<b>NET INCOME</b>		<b>22,071</b>	<b>16,993</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>885,661</u>	<u>868,668</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>907,732</u></u>	<u><u>885,661</u></u>

The notes form part of these financial statements

**THE MUSLIM PATEL BURIAL TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2024**

	Notes	31.3.24 Unrestricted funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	490,000	490,000
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		419,032	400,577
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,300)	(4,916)
<b>NET CURRENT ASSETS</b>		417,732	395,661
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		907,732	885,661
<b>NET ASSETS</b>		907,732	885,661
<b>FUNDS</b>	10		
Unrestricted funds		907,732	885,661
<b>TOTAL FUNDS</b>		907,732	885,661

The financial statements were approved by the Board of Trustees and authorised for issue on .....15/11/2024..... and were signed on its behalf by:

.....*g.g. Patel*.....  
Trustee of Mr Iqbal Patel

The notes form part of these financial statements

# THE MUSLIM PATEL BURIAL TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Statutory Information**

The Muslim Patel Burial Trust is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

#### **Going Concern**

Covid 19 has had an implication on the Trust. There was a high demand in the burial activities.

The Trust is confident to be in operation for the next twelve months and on this basis, the accounts have been prepared on a going concern basis.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

The Trust owns burial land and therefore it is not depreciated.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. DONATIONS AND LEGACIES**

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Donations	2,000	50
Membership fees	26,300	14,060
Non- member Fees	2,000	-
Burial Income	11,601	18,400
	<u>41,901</u>	<u>32,510</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Charitable Activities	<u>15,225</u>	<u>4,605</u>	<u>19,830</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. STAFF COSTS**

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Wages and salaries	7,927	8,873
	<u>7,927</u>	<u>8,873</u>

The average monthly number of employees during the year was as follows:

	<b>31.3.24</b>	<b>31.3.23</b>
Charitable Activities	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES FOR YE 31.3.23</b>	<b>Unrestricted funds £</b>
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Donations and legacies	32,510
	<b>EXPENDITURE ON</b>	
	<b>Charitable activities</b>	
	Charitable Activities	15,517
	<b>NET INCOME</b>	16,993
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	868,668
	<b>TOTAL FUNDS CARRIED FORWARD</b>	885,661
<b>7.</b>	<b>KEY MANAGEMENT PERSONNEL</b>	
	Key Management Personnel comprise of the Founding and Elected trustees.	
<b>8.</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Freehold Burial Land £</b>
	<b>COST</b>	
	At 1 April 2023 and 31 March 2024	490,000
	<b>NET BOOK VALUE</b>	
	At 31 March 2024	490,000
	At 31 March 2023	490,000

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Taxation and social security	-	73
Other creditors	<b>1,300</b>	<b>4,843</b>
	<u><b>1,300</b></u>	<u><b>4,916</b></u>

**10. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
Unrestricted Funds	<b>885,661</b>	<b>22,071</b>	<b>907,732</b>
	<u><b>885,661</b></u>	<u><b>22,071</b></u>	<u><b>907,732</b></u>
<b>TOTAL FUNDS</b>	<u><b>885,661</b></u>	<u><b>22,071</b></u>	<u><b>907,732</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	<b>41,901</b>	<b>(19,830)</b>	<b>22,071</b>
	<u><b>41,901</b></u>	<u><b>(19,830)</b></u>	<u><b>22,071</b></u>
<b>TOTAL FUNDS</b>	<u><b>41,901</b></u>	<u><b>(19,830)</b></u>	<u><b>22,071</b></u>

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
Unrestricted Funds	<b>868,668</b>	<b>16,993</b>	<b>885,661</b>
	<u><b>868,668</b></u>	<u><b>16,993</b></u>	<u><b>885,661</b></u>
<b>TOTAL FUNDS</b>	<u><b>868,668</b></u>	<u><b>16,993</b></u>	<u><b>885,661</b></u>

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	32,510	(15,517)	16,993
<b>TOTAL FUNDS</b>	<u>32,510</u>	<u>(15,517)</u>	<u>16,993</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**THE MUSLIM PATEL BURIAL TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,000	50
Membership fees	26,300	14,060
Non- member Fees	2,000	-
Burial Income	11,601	18,400
	<u>41,901</u>	<u>32,510</u>
<b>Total incoming resources</b>	<b>41,901</b>	<b>32,510</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	7,927	8,873
Rates and water	1,200	452
Insurance	1,276	1,243
Burial Costs	4,822	3,749
	<u>15,225</u>	<u>14,317</u>
<b>Support costs</b>		
<b>Information technology</b>		
Repairs and renewals	3,205	-
<b>Governance costs</b>		
Independent Examiners Fees	1,400	1,200
	<u>19,830</u>	<u>15,517</u>
<b>Total resources expended</b>	<b>19,830</b>	<b>15,517</b>
<b>Net income</b>	<b><u>22,071</u></b>	<b><u>16,993</u></b>

This page does not form part of the statutory financial statements



**THE MUSLIM PATEL BURIAL TRUST**

England & Wales - Charity number 1187092

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# Accounts

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**REGISTERED CHARITY NUMBER: 1187092**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
THE MUSLIM PATEL BURIAL TRUST**

**Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY**

# **THE MUSLIM PATEL BURIAL TRUST**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Statement of Financial Activities</b>	6
<b>Statement of Financial Position</b>	7
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**THE MUSLIM PATEL BURIAL TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

The Muslim Patel Burial Trust (MPBT), established as a Charitable Incorporated Organisation (CIO) since 2019, upholds its founding mission to provide a dignified and sacred final resting place for the Muslim Patel community. Before its establishment as a Charitable Incorporated Organisation, MPBT operated as an Unincorporated Trust since 1985. Its founding purpose was to procure and upkeep a burial ground tailored to the needs of the Muslim Patel community. This included ensuring that all burial practices and rites were in accordance with Islamic Sharia Law. Our adherence to the principles of Islamic Sharia Law in the internment of the deceased remains central to our operations. The initial land for this sacred purpose was secured at The Woodgrange Park Cemetery on Romford Road E7 in the same founding year.

This year, our focus has shifted towards enhancing the cemetery's infrastructure and ensuring the continuity of our services for future generations.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The MPBT's objectives are to promote the Islamic religion by maintaining land in Manor Park, London, for the purpose of the burial of Muslims according to the principles of the Islamic religion, in particular, the Patel Muslim community.

### **Public benefit**

We remain committed to our charitable aims, ensuring that our actions consistently provide public benefit. Our strategic priorities are aligned with the delivery of vital services such as providing affordable burial spaces, facilitating funeral prayers, and supporting grieving families.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

### **Membership**

Our membership stands as a reflection of our community's growth and engagement. As of August 2023, the Trust has seen a significant increase in members, indicating the community's enduring faith in our services. The precise number of our members is not just a metric but a reminder of the many lives we touch and the responsibility we carry.

### **Governance**

The MPBT's governance structure, designed to ensure a balance of skills, knowledge, and experience, has been a bedrock of our effectiveness. The trustees, all volunteers, embody our values of service and stewardship. Our trustees, who serve a term of five years, are elected with careful consideration of their skills, knowledge, and experience, ensuring that they are well-equipped to guide the Trust in fulfilling its mission. We adhere strictly to our constitution in maintaining a maximum of twelve trustees, each bringing unique contributions to the table. This year, we have focused on enhancing our governance processes, increasing transparency, and fostering deeper engagement with our community stakeholders.

# **THE MUSLIM PATEL BURIAL TRUST**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The day-to-day operations and maintenance of the cemetery is carried out by a part time member of staff, volunteers and the Trustees.

This past year has been marked by both challenges and achievements, with our volunteers at the forefront of our successes:

- Cemetery Maintenance: Our volunteers have diligently carried out the essential upkeep of the cemetery. This routine work, often going unnoticed, is the backbone of our Trust, ensuring that the grounds are not only well-maintained but also provide a peaceful environment for visitors to remember their loved ones.

- New Signpost Installation: Recognising the need for clear navigation, we installed new signage at the cemetery. This not only guides visitors with ease but also stands as a symbol of our dedication to creating a welcoming and accessible space for all.

- Adjoining Plot Preparation: The expansion of our burial ground has been a significant project. The clearing and preparation of the new adjoining plot are now complete, paving the way for future needs. This strategic foresight will ensure that our community's requirements are met with respect and dignity, as we accommodate the growing need for space in a manner befitting our traditions.

- Volunteer Recognition: Our heartfelt gratitude goes out to the many individuals who have given their time and energy. This year has seen an inspiring display of community spirit, with volunteers contributing to various tasks from grave digging to landscaping, embodying the essence of collective responsibility and brotherhood that the Trust stands for.

### **FINANCIAL REVIEW**

#### **Financial position**

The Trust has managed its finances with due diligence over the past year. Our income streams from burial fees and generous donations have been robust, allowing us to sustain and enhance our operations. The decision to retain the current pricing structure for life memberships and burial services reflects our commitment to affordability and accessibility for our community. Nevertheless, we will reassess our pricing strategy over the coming year to ensure that we can continue to meet the future needs of the Trust and the community it serves.

#### **Reserves policy**

In line with our financial prudence, the Trust maintains a general reserve. This reserve acts as a financial buffer equivalent to six months of unrestricted fund expenditure, safeguarding the Trust's activities against unforeseen financial shortfalls or fluctuations in income.

# **THE MUSLIM PATEL BURIAL TRUST**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is incorporated with the Charity Commission as a CIO and had a constitution as its governing document.

The organisation has two tiers of membership, voting rights and non-voting rights members. The members with voting rights of the CIO are its charity trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of 5 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The maximum number of charity trustees is twelve. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

The trustees elect a chairman and other officers from their number as required.

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

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1187092

#### **Principal address**

58 Queens Road  
London  
E11 1BB

## THE MUSLIM PATEL BURIAL TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

#### Trustees

##### Founding Trustees:

Gulam Patel - Secretary

##### Elected Trustees:

Iqbal Patel - Chair

Idris Patel

Salim Ibrahim

Saeed Musa - Treasurer

Haji Gulam Yahya

Ahmed Ibrahim Nekiwala

Gulamhusain Mohmed

Yunus Patel

Zulfikar Ali

Yakub Omer

Gulam Patel

All trustees give their time voluntarily and receive no remuneration or other benefits

#### Independent Examiner

Anwer Patel BA(Hons) FCA BFP

Prestons & Jacksons Partnership LLP

364 - 368 Cranbrook Road

Ilford

Essex

IG2 6HY


#### Acknowledgements

Our heartfelt appreciation is extended to the volunteers, who are the backbone of the Trust. Their dedication throughout the year in maintaining the cemetery, contributing to the clearing and preparation of the new plot, and the many unseen tasks they perform, embodies the spirit of volunteerism and community service. The trustees and I are deeply moved by their commitment and wish to recognise each volunteer for their invaluable contribution.

#### Conclusion

As we conclude this report for the period ended 31 March 2023, we, the trustees, are filled with gratitude for the community's support and the opportunity to serve. The Trust remains a testament to the collective efforts of all involved, and we are inspired to continue this journey with renewed vigour and purpose.

Approved by order of the board of trustees on .....22/12/2023..... and signed on its behalf by:

  
.....  
Trustee : Mr I. Patel

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE MUSLIM PATEL BURIAL TRUST**

**Independent examiner's report to the trustees of The Muslim Patel Burial Trust**

I report to the charity trustees on my examination of the accounts of The Muslim Patel Burial Trust (the Trust) for the year ended 31 March 2023.

**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 Act and in carrying out my examination I have followed all 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 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 Trust as required by Section 130 of the 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.

A. PATEL

Anwer Patel BA(Hons) FCA BFP

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: ..... 19/1/24 .....

**THE MUSLIM PATEL BURIAL TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	31.3.23 Unrestricted funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	<u>32,510</u>	<u>38,701</u>
 <b>EXPENDITURE ON</b>			
Charitable activities	3	<u>15,517</u>	<u>17,342</u>
Charitable Activities			
 <b>NET INCOME</b>		<b>16,993</b>	<b>21,359</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>868,668</u>	<u>847,309</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>885,661</u></u>	<u><u>868,668</u></u>

The notes form part of these financial statements

**THE MUSLIM PATEL BURIAL TRUST**

**STATEMENT OF FINANCIAL POSITION  
31 MARCH 2023**

	Notes	31.3.23 Unrestricted funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	490,000	490,000
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		400,577	380,668
<b>CREDITORS</b>			
Amounts falling due within one year	9	(4,916)	(2,000)
<b>NET CURRENT ASSETS</b>		<u>395,661</u>	<u>378,668</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>885,661</u>	<u>868,668</u>
<b>NET ASSETS</b>		<u>885,661</u>	<u>868,668</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>885,661</u>	<u>868,668</u>
<b>TOTAL FUNDS</b>		<u>885,661</u>	<u>868,668</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....18/1/24..... and were signed on its behalf by:

*J J Patel*  
Trustee & Mr I. Patel

The notes form part of these financial statements

**THE MUSLIM PATEL BURIAL TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Statutory Information**

The Muslim Patel Burial Trust is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

**Going Concern**

Covid 19 has had an implication on the Trust. There was a high demand in the burial activities.

The Trust is confident to be in operation for the next twelve months and on this basis, the accounts have been prepared on a going concern basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

The Trust owns burial land and therefore it is not depreciated.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## THE MUSLIM PATEL BURIAL TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	50	500
Membership fees	14,060	14,000
Burial Income	18,400	24,201
	<b>32,510</b>	<b>38,701</b>

#### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable Activities	<b>14,317</b>	<b>1,200</b>	<b>15,517</b>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### 5. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	8,873	8,796
	<b>8,873</b>	<b>8,796</b>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Charitable Activities	<b>1</b>	<b>1</b>

No employees received emoluments in excess of £60,000.

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES FOR YE 31.3.22</b>	<b>Unrestricted funds £</b>
	<b>INCOME AND ENDOWMENTS FROM</b>	
	Donations and legacies	38,701
	<b>EXPENDITURE ON</b>	
	<b>Charitable activities</b>	
	Charitable Activities	17,342
	<b>NET INCOME</b>	21,359
	<b>RECONCILIATION OF FUNDS</b>	
	Total funds brought forward	847,309
	<b>TOTAL FUNDS CARRIED FORWARD</b>	868,668
<b>7.</b>	<b>KEY MANAGEMENT PERSONNEL</b>	
	Key Management Personnel comprise of the Founding and Elected trustees.	
<b>8.</b>	<b>TANGIBLE FIXED ASSETS</b>	<b>Freehold Burial Land £</b>
	<b>COST</b>	
	At 1 April 2022 and 31 March 2023	490,000
	<b>NET BOOK VALUE</b>	
	At 31 March 2023	490,000
	At 31 March 2022	490,000

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.23</b>	31.3.22
	£	£
Taxation and social security	73	-
Other creditors	<u>4,843</u>	<u>2,000</u>
	<u><b>4,916</b></u>	<u><b>2,000</b></u>

**10. MOVEMENT IN FUNDS**

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	<u>868,668</u>	<u>16,993</u>	<u>885,661</u>
<b>TOTAL FUNDS</b>	<u><b>868,668</b></u>	<u><b>16,993</b></u>	<u><b>885,661</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	<u>32,510</u>	<u>(15,517)</u>	<u>16,993</u>
<b>TOTAL FUNDS</b>	<u><b>32,510</b></u>	<u><b>(15,517)</b></u>	<u><b>16,993</b></u>

**Comparatives for movement in funds**

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	<u>847,309</u>	<u>21,359</u>	<u>868,668</u>
<b>TOTAL FUNDS</b>	<u><b>847,309</b></u>	<u><b>21,359</b></u>	<u><b>868,668</b></u>

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	38,701	(17,342)	21,359
<b>TOTAL FUNDS</b>	<u>38,701</u>	<u>(17,342)</u>	<u>21,359</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**THE MUSLIM PATEL BURIAL TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23	31.3.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	50	500
Membership fees	14,060	14,000
Burial Income	18,400	24,201
	<u>32,510</u>	<u>38,701</u>
<b>Total incoming resources</b>	<b>32,510</b>	<b>38,701</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	8,873	8,796
Rates and water	452	1,496
Insurance	1,243	1,167
Postage and stationery	-	20
Burial Costs	3,749	4,663
	<u>14,317</u>	<u>16,142</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent Examiners Fees	1,200	1,200
<b>Total resources expended</b>	<b>15,517</b>	<b>17,342</b>
<b>Net income</b>	<b>16,993</b>	<b>21,359</b>

This page does not form part of the statutory financial statements



**THE MUSLIM PATEL BURIAL TRUST**

England & Wales - Charity number 1187092

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# Accounts

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**REGISTERED CHARITY NUMBER: 1187092**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
for  
The Muslim Patel Burial Trust**

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

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**The Muslim Patel Burial Trust**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
<b>Notes to the Financial Statements</b>	7 to 11
<b>Detailed Statement of Financial Activities</b>	12

## **The Muslim Patel Burial Trust**

### **Report of the Trustees for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

The Muslim Patel Burial Trust was entered on the Register of Charities on 20th December 2019 as a Charitable Incorporated Organisation (CIO) - Foundation Model.

Prior to this, the organisation was an Unincorporated Trust, formed in 1985 for the purpose of acquiring and maintaining the burial ground for the Muslim Patel community and to act on behalf of the Muslim Patel Community to meet their needs as regards to the procedures and practises relating to the internment of the deceased, according to the principles of Islamic Sharia Law. Land for the burial ground was acquired in The Woodgrange Park Cemetery, Romford Road E7 in 1985 and a further purchase of a plot was made in 2011.

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

The Muslim Patel Burial Trust charitable aims and objects are enshrined within its constitution and governing document and as such the trustees ensure that the charity's activities are carried out for the public benefit through its strategic priorities. This is done primarily through the delivery of services aimed at providing an affordable burial space for the deceased, providing funeral prayers and offering support to the family members of deceased members.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The day-to-day operations and maintenance of the cemetery is carried out by a part time member of staff, volunteers and the Trustees.

The Muslim Patel Burial Trust faced many challenges during the Covid-19 pandemic, particularly because the virus adversely affected people from ethnic minorities and consequently the increased number of funerals that were being conducted during this period.

Respecting the Islamic burial practices such as ritual washing, shrouding, and funeral prayer, while also respecting vital health and safety concerns and government guidance regarding social distancing and restrictions on the number of people who could attend funerals was an incredible challenge. The trustees are grateful to the volunteers who worked tirelessly and selflessly during this period to provide vital services to the community.

Throughout the period covering this report there was also essential maintenance work carried out at the cemetery which included cleaning, tidying and maintaining the grounds as well as the digging of graves. Once again, the Trustees wish to thank all the volunteers who came forward to help and support the work of The Muslim Patel Burial Trust

**The Muslim Patel Burial Trust**  
**Trustees Annual Report for the Year Ended March 2022**

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**1. Introduction**

The Muslim Patel Burial Trust was entered on the Register of Charities on 20<sup>th</sup> December 2019 as a Charitable Incorporated Organisation (CIO) - Foundation Model.

Prior to this, the organisation was an Unincorporated Trust, formed in 1985 for the purpose of acquiring and maintaining the burial ground for the Muslim Patel community and to act on behalf of the Muslim Patel Community to meet their needs as regards to the procedures and practises relating to the internment of the deceased, according to the principles of Islamic Sharia Law. Land for the burial ground was acquired in The Woodgrange Park Cemetery, Romford Road E7 in 1985 and a further purchase of a plot was made in 2011.

As of August 2022, the organisation has 4191 members.

**2. Governance**

The organisation has two tiers of membership, voting rights and non-voting rights members. The members with voting rights of the CIO are its charity trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of 5 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The maximum number of charity trustees is twelve. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum. The trustees elect a chairman and other officers from their number as required.

The Trustees of the CIO during the year were: -

Name	Founding Trustees	Trustees elected or appointed	Position
Gulam Ahmed Patel (Thakor)	<input checked="" type="checkbox"/>		Secretary
Idris Patel		<input checked="" type="checkbox"/>	
Saeed Musa		<input checked="" type="checkbox"/>	Treasurer
Iqbal Patel		<input checked="" type="checkbox"/>	Chair Elected 22/05/2021

Yunus Patel		<input checked="" type="checkbox"/>	
Gulamhusain Mohmed		<input checked="" type="checkbox"/>	
Zulfikar Ali		<input checked="" type="checkbox"/>	
Ahmed Nekiwala		<input checked="" type="checkbox"/>	
Salim Ibrahim		<input checked="" type="checkbox"/>	
Haji Gulam Yahya		<input checked="" type="checkbox"/>	

All trustees give their time voluntarily and receive no remuneration or other benefits

### 3. Achievements and Performance

The day-to-day operations and maintenance of the cemetery is carried out by a part time member of staff, volunteers and the Trustees.

The Muslim Patel Burial Trust faced many challenges during the Covid-19 pandemic, particularly because the virus adversely affected people from ethnic minorities and consequently the increased number of funerals that were being conducted during this period.

Respecting the Islamic burial practices such as ritual washing, shrouding, and funeral prayer, while also respecting vital health and safety concerns and government guidance regarding social distancing and restrictions on the number of people who could attend funerals was an incredible challenge. The trustees are grateful to the volunteers who worked tirelessly and selflessly during this period to provide vital services to the community.

Throughout the period covering this report, there were 43 funerals. There was also essential maintenance work carried out at the cemetery which included cleaning, tidying and maintaining the grounds as well as the digging of graves. Once again, the Trustees wish to thank all the volunteers who came forward to help and support the work of The Muslim Patel Burial Trust.

### 4. Public Benefit

The Muslim Patel Burial Trust charitable aims and objects are enshrined within its constitution and governing document and as such the trustees ensure that the charity's activities are carried out for the public benefit through its strategic priorities. This is done primarily through the delivery of services aimed at providing an affordable burial space for the deceased, providing funeral prayers and offering support to the family members of deceased members.

## **5. Reserves Policy**

The trustees have decided the charity should carry a general reserve equal to 6 months unrestricted fund expenditure, to minimise any risk of shortfalls and to cover any loss of income.

## **6. Financial Review**

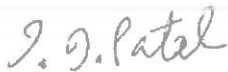
In addition to its income from burial fees, the charity continued during the year to receive donations, which it used to help fund its activities.

The Trustees have reviewed the costs for life membership and burials, which includes maintenance costs, and have decided to maintain the current prices although this will be reviewed at the next board meeting to ensure the financial sustainability for future upkeep and maintenance.

## **Declaration**

The trustees declare that they approved the report and accounts for the period ended 31 March 2022 on 02/08/2022.

**Signed:**



**Name:** Iqbal Patel, Chairman of Trustees on behalf of the Trustees

## **The Muslim Patel Burial Trust**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **FINANCIAL REVIEW**

##### **Financial position**

In addition to its income from burial fees, the charity continued during the year to receive donations, which it used to help fund its activities.

The Trustees have reviewed the costs for life membership and burials, which includes maintenance costs, and have decided to maintain the current prices although this will be reviewed at the next board meeting to ensure the financial sustainability for future upkeep and maintenance.

##### **Reserves policy**

The trustees have decided the charity should carry a general reserve equal to 6 months unrestricted fund expenditure, to minimise any risk of shortfalls and to cover any loss of income.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is incorporated with the Charity Commission as a CIO and had a constitution as its governing document.

The organisation has two tiers of membership, voting rights and non-voting rights members. The members with voting rights of the CIO are its charity trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of 5 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The maximum number of charity trustees is twelve. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

The trustees elect a chairman and other officers from their number as required.

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

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1187092

##### **Principal address**

58 Queens Road  
London  
E11 1BB

**The Muslim Patel Burial Trust**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**Trustees**

**Founding Trustees:**

Gulam Patel - Appointed 22nd July 2019 - **Secretary**

**Elected Trustees:**

Iqbal Patel - **Chair** Elected on 22nd May 2021

Idris Patel

Salim Ibrahim

Saeed Musa - **Treasurer**

Haji Gulam Yahya - Appointed 22nd May 2021

Ahmed Ibrahim Nekiwala

Gulamhusain Mohmed

Yunus Patel

Zulfikar Ali

Yakub Omer

All trustees give their time voluntarily and receive no remuneration or other benefits

**Independent Examiner**

Anwer Patel BA(Hons) FCA BFP

ICAEW

Prestons & Jacksons Partnership LLP

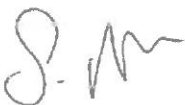
364 - 368 Cranbrook Road

Ilford

Essex

IG2 6HY

Approved by order of the board of trustees on 10/09/2022 and signed on its behalf by:



Trustee: Mr Saeed Musa

**Independent Examiner's Report to the Trustees of  
The Muslim Patel Burial Trust**

**Independent examiner's report to the trustees of The Muslim Patel Burial Trust**

I report to the charity trustees on my examination of the accounts of The Muslim Patel Burial Trust (the Trust) for the year ended 31 March 2022.

**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 Act and in carrying out my examination I have followed all 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 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 Trust as required by section 130 of the 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.

A. PATEL

Anwer Patel BA(Hons) FCA BFP  
ICAEW  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: 12/9/22

**The Muslim Patel Burial Trust**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

		<b>Year Ended 31/3/22 Unrestricted funds £</b>	<b>Period 20/12/19 to 31/3/21 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	<b>38,701</b>	122,940
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Charitable Activities		<b>17,342</b>	17,425
<b>NET INCOME</b>		<b>21,359</b>	105,515
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>847,309</b>	741,794
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>868,668</b>	847,309

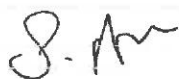
The notes form part of these financial statements

**The Muslim Patel Burial Trust**

**Statement of Financial Position  
31 March 2022**

	Notes	31/3/22 Unrestricted funds £	31/3/21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	490,000	490,000
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		380,668	358,509
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,000)	(1,200)
<b>NET CURRENT ASSETS</b>		<u>378,668</u>	<u>357,309</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>868,668</u>	<u>847,309</u>
<b>NET ASSETS</b>		<u>868,668</u>	<u>847,309</u>
<b>FUNDS</b>			
Unrestricted funds	10	868,668	847,309
<b>TOTAL FUNDS</b>		<u>868,668</u>	<u>847,309</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10/03/2022 and were signed on its behalf by:



Trustee: Mr Saeed Musa

## **The Muslim Patel Burial Trust**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Going Concern and Implication of Covid 19**

Covid 19 has had an implication on the Trust. There was a high demand in the burial activities which the Trust is trying to manage in line with all the government guidelines and support.

The Trust is confident to be in operation for the next twelve months and on this basis, the accounts have been prepared on a going concern basis.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

The Trust owns burial land and therefore it is not depreciated.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**The Muslim Patel Burial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. DONATIONS AND LEGACIES**

	<b>Year Ended 31/3/22</b>	<b>Period 20/12/19 to 31/3/21</b>
	<b>£</b>	<b>£</b>
Donations	500	100
Membership fees	14,000	83,330
Non- member Fees	-	6,400
Burial Income	24,201	33,110
	<u>38,701</u>	<u>122,940</u>

**3. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs</b>	<b>Support costs</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities	<u>16,142</u>	<u>1,200</u>	<u>17,342</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**5. STAFF COSTS**

	<b>Year Ended 31/3/22</b>	<b>Period 20/12/19 to 31/3/21</b>
	<b>£</b>	<b>£</b>
Wages and salaries	8,796	8,400
	<u>8,796</u>	<u>8,400</u>

The average monthly number of employees during the year was as follows:

	<b>Year Ended 31/3/22</b>	<b>Period 20/12/19 to 31/3/21</b>
Charitable Activities	<u>1</u>	<u>1</u>

**The Muslim Patel Burial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**5. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b> Donations and legacies	122,940
<b>EXPENDITURE ON</b> Charitable activities Charitable Activities	17,425
<b>NET INCOME</b>	<u>105,515</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	741,794
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>847,309</u></u>

**7. KEY MANAGEMENT PERSONNEL**

Key Management Personnel comprise of the Founding and Elected trustees.

**8. TANGIBLE FIXED ASSETS**

	Freehold Burial Land £
<b>COST</b> At 1 April 2021 and 31 March 2022	<u>490,000</u>
<b>NET BOOK VALUE</b> At 31 March 2022	<u><u>490,000</u></u>
At 31 March 2021	<u><u>490,000</u></u>

**The Muslim Patel Burial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31/3/22</b>	31/3/21
	<b>£</b>	£
Other creditors	<b>2,000</b>	1,200

**10. MOVEMENT IN FUNDS**

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	847,309	21,359	868,668
<b>TOTAL FUNDS</b>	<b>847,309</b>	<b>21,359</b>	<b>868,668</b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	38,701	(17,342)	21,359
<b>TOTAL FUNDS</b>	<b>38,701</b>	<b>(17,342)</b>	<b>21,359</b>

**Comparatives for movement in funds**

	At 20/12/19	Net movement in funds	At 31/3/21
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Funds	741,794	105,515	847,309
<b>TOTAL FUNDS</b>	<b>741,794</b>	<b>105,515</b>	<b>847,309</b>

**The Muslim Patel Burial Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	122,940	(17,425)	105,515
<b>TOTAL FUNDS</b>	<u>122,940</u>	<u>(17,425)</u>	<u>105,515</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**12. TRANSFER OF ASSETS**

The CIO acquired the assets (there were no liabilities) of an old unregistered charity on 20th Dec 2019. We have accounted for these under Merger Accounting basis as per the Charity Sorp.

The old trust had not prepared accounts previously. We therefore were unable to include comparative figures for the previous year.

**The Muslim Patel Burial Trust**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Year Ended 31/3/22 £	Period to 31/3/21 £	20/12/1
<b>INCOME AND ENDOWMENTS</b>			
<b>Donations and legacies</b>			
Donations	500	100	
Membership fees	14,000	83,330	
Non- member Fees	-	6,400	
Burial Income	24,201	33,110	
	<u>38,701</u>	<u>122,940</u>	
<b>Total incoming resources</b>	<b>38,701</b>	<b>122,940</b>	
<b>EXPENDITURE</b>			
<b>Charitable activities</b>			
Wages	8,796	8,400	
Rates and water	1,496	1,676	
Insurance	1,167	1,132	
Postage and stationery	20	-	
Burial Costs	4,663	4,257	
Fuel Costs	-	280	
	<u>16,142</u>	<u>15,745</u>	
<b>Support costs</b>			
<b>Governance costs</b>			
Independent Examiners Fees	1,200	1,200	
Legal Costs	-	480	
	<u>1,200</u>	<u>1,680</u>	
<b>Total resources expended</b>	<b>17,342</b>	<b>17,425</b>	
<b>Net income</b>	<b>21,359</b>	<b>105,515</b>	

This page does not form part of the statutory financial statements

**THE MUSLIM PATEL BURIAL TRUST**

England & Wales - Charity number 1187092

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# Accounts

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**REGISTERED CHARITY NUMBER: 1187092**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021  
FOR  
THE MUSLIM PATEL BURIAL TRUST**

Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

**THE MUSLIM PATEL BURIAL TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

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**THE MUSLIM PATEL BURIAL TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the period 20 December 2019 to 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

The Muslim Patel Burial Trust was entered on the Register of Charities on 20th December 2019 as a Charitable Incorporated Organisation (CIO) - Foundation Model.

Prior to this, the organisation was an Unincorporated Trust, formed in 1985 for the purpose of acquiring and maintaining the burial ground for the Muslim Patel community and to act on behalf of the Muslim Patel Community to meet their needs as regards to the procedures and practises relating to the internment of the deceased, according to the principles of Islamic Sharia Law. Land for the burial ground was acquired in The Woodgrange Park Cemetery, Romford Road E7 in 1985 and a further purchase of a plot was made in 2011.

Due to the growing complexity and number of people availing the services of the Trust, the Trustees carried out a governance review and decided that the organisation needed to incorporate and register with the Charity Commission to ensure its long-term sustainability based on good governance, accountability and transparency. After taking advise, the trustees passed a special resolution, deciding to register the organisation with the Charity Commission as a CIO.

During the registration process for the CIO, the Trustees sought advice from the Charity Commission regarding the transfer of the Land from the old Trust to the new CIO. The Charity Commission granted the Trustees a section 105 order which provided the Trustees with indemnity during the transfer process.

The transition process is almost complete. The Trustees have submitted the relevant documents to Land Registry and upon registration the old Trust will be wound down

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

The Muslim Patel Burial Trust charitable aims and objects are enshrined within its constitution and governing document and as such the trustees ensure that the charity's activities are carried out for the public benefit through its strategic priorities. This is done primarily through the delivery of services aimed at providing an affordable burial space for the deceased, providing funeral prayers and offering support to the family members of deceased members.

## **THE MUSLIM PATEL BURIAL TRUST**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The day-to-day operations and maintenance of the cemetery is carried out by a part time member of staff, volunteers and the Trustees.

The Muslim Patel Burial Trust faced many challenges during the Covid-19 pandemic, particularly because the virus adversely affected people from ethnic minorities and consequently the increased number of funerals that were being conducted during this period.

Respecting the Islamic burial practices such as ritual washing, shrouding, and funeral prayer, while also respecting vital health and safety concerns and government guidance regarding social distancing and restrictions on the number of people who could attend funerals was an incredible challenge. The trustees are grateful to the volunteers who worked tirelessly and selflessly during this period to provide vital services to the community. During this period, 71 people were buried at our plot in Woodgrange Park Cemetery.

During these unprecedented times, the Trustees decided to collaborate with another local charity, Supporting Humanity, and together, aided in over 1,200 burials. Through the collaboration, The Muslim Patel Burial Trust sign posted bereaved families to Supporting Humanity, who provided invaluable support to bereaved families to help ease their suffering and grief at losing loved ones, liaised with hospitals, local authorities and registrars, assisting with related administration following a death and also provided emotional support.

The collaboration has helped The Muslim Patel Burial Trust to deliver their vision and mission and seek out other organisations with shared values and mission.

Throughout the period covering this report there was also essential maintenance work carried out at the cemetery which included cleaning, tidying and maintaining the grounds as well as the digging of graves. Once again, the Trustees wish to thank all the volunteers who came forward to help and support the work of The Muslim Patel Burial Trust.

#### **FINANCIAL REVIEW**

##### **Financial position**

This is the first reporting period for The Muslim Patel Burial Trust. By way of a special resolution passed by the Trustees of the old Unincorporated Trust at a meeting, held on the 28th June 2019, all the assets and liabilities of Old Trust (an Unincorporated Association) have been transferred to the new CIO - The Muslim Patel Burial Trust.

In addition to its income from burial fees, the charity continued during the year to receive donations, which it used to help fund its activities.

The Trustees have reviewed the costs for life membership and burials, which includes maintenance costs, and have decided to maintain the current prices although this will be reviewed at the next board meeting to ensure the financial sustainability for future upkeep and maintenance.

##### **Reserves policy**

The trustees have decided the charity should carry a general reserve equal to 6 months unrestricted fund expenditure, to minimise any risk of shortfalls and to cover any loss of income.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is incorporated with the Charity Commission as a CIO and had a constitution as it's governing document.

## **THE MUSLIM PATEL BURIAL TRUST**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

The organisation has two tiers of membership, voting rights and non-voting rights members. The members with voting rights of the CIO are its charity trustees for the time being.

Apart from the first charity trustees, every trustee must be appointed for a term of 5 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The maximum number of charity trustees is twelve. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

The trustees elect a chairman and other officers from their number as required. There were four trustees' meetings this year. The Annual General Meeting was held on 22 May 2021.

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

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, we seek to identify people who are committed individuals whose views are aligned to the charity's vision in addition to being able to offer relevant skills and experience.

Potential trustees are invited to attend trustees' meetings to meet the trustees and have an informal interview and are given more details about the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting.

This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1187092

##### **Principal address**

58 Queens Road  
London  
E11 1BB

**THE MUSLIM PATEL BURIAL TRUST**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

**Trustees**

**Founding Trustees:**

Ahmed Kidia - Chair - Sadly passed away on 12th Jan 2021  
Gulam Patel - Appointed 22nd July 2019 - **Secretary**  
Yakub Omar - Appointed 23rd July 2019 and Resigned on 28th May 2021  
Ibrahim Patel - Resigned on 25th May 2021

**Elected Trustees:**

Iqbal Patel - Appointed 6th Sept 2020 - **Chair** Elected on 22nd May 2021  
Idris Patel - Appointed 6th Sept 2020  
Salim Ibrahim - Appointed 6th Sept 2020  
Saeed Musa - Appointed 6th Sept 2020 - **Treasurer**  
Haji Gulam Yahya - Appointed 22nd May 2021  
Ahmed Ibrahim Nekiwala - Appointed 6th Sept 2020  
Gulamhusain Mohmed - Appointed 6th Sept 2020  
Yunus Patel - Appointed 6th Sept 2020  
Zulfikar Ali - Appointed 6th Sept 2020

All trustees give their time voluntarily and receive no remuneration or other benefits

**Independent Examiner**

Anwer Patel BA(Hons) FCA BFP  
ICAEW  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Approved by order of the board of trustees on ..... *g. g. Patel: 04/10/21* and signed on its behalf by:

..... *g. g. Patel*  
Trustee

*Gulam Patel*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE MUSLIM PATEL BURIAL TRUST**

**Independent examiner's report to the trustees of The Muslim Patel Burial Trust**

I report to the charity trustees on my examination of the accounts of The Muslim Patel Burial Trust (the Trust) for the period 20 December 2019 to 31 March 2021.

**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 Act and in carrying out my examination I have followed all 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 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 Trust as required by section 130 of the 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.

A. PATEL

Anwer Patel BA(Hons) FCA BFP  
ICAEW  
Prestons & Jacksons Partnership LLP  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: 12/10/21

**THE MUSLIM PATEL BURIAL TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

	Notes	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	2	122,940
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>	3	
Charitable Activities		17,425
		<hr/>
<b>NET INCOME</b>		<b>105,515</b>
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>		<b>741,794</b>
		<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>847,309</u></b>

The notes form part of these financial statements

**THE MUSLIM PATEL BURIAL TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2021**

	Notes	Unrestricted funds £
<b>FIXED ASSETS</b>		
Tangible assets	7	490,000
<b>CURRENT ASSETS</b>		
Cash at bank and in hand		358,509
<b>CREDITORS</b>		
Amounts falling due within one year	8	(1,200)
<b>NET CURRENT ASSETS</b>		<u>357,309</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>847,309</u>
<b>NET ASSETS</b>		<u>847,309</u>
<b>FUNDS</b>	9	
Unrestricted funds		<u>847,309</u>
<b>TOTAL FUNDS</b>		<u>847,309</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....04.10.21..... and were signed on its behalf by:

*9.9. Patel*  
 .....  
 Trustee & Iqbal Patel

The notes form part of these financial statements

## THE MUSLIM PATEL BURIAL TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Going Concern and Implication of Covid 19**

Covid 19 has had an implication on the Trust. There was a high demand in the burial activities which the Trust is trying to manage in line with all the government guidelines and support.

The Trust is confident to be in operation for the next twelve months and on this basis, the accounts have been prepared on a going concern basis.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

The Trust owns burial land and therefore it is not depreciated.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

**2. DONATIONS AND LEGACIES**

	£
Donations	100
Membership fees	83,330
Non- member Fees	6,400
Burial Income	<u>33,110</u>
	<u>122,940</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Charitable Activities	<u>15,745</u>	<u>1,680</u>	<u>17,425</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2021.

**5. STAFF COSTS**

	£
Wages and salaries	<u>8,400</u>
	<u>8,400</u>

The average monthly number of employees during the period was as follows:

Charitable Activities	<u>1</u>
-----------------------	----------

No employees received emoluments in excess of £60,000.

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

**6. KEY MANAGEMENT PERSONNEL**

Key Management Personnel comprise of the Founding and Elected trustees.

**7. TANGIBLE FIXED ASSETS**

	Freehold Burial Land £
<b>COST</b>	
At 20 December 2019 and 31 March 2021	<u>490,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>490,000</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors	£ <u>1,200</u>
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**9. MOVEMENT IN FUNDS**

	At 20/12/19 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
Unrestricted Funds	741,794	105,515	847,309
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>741,794</u>	<u>105,515</u>	<u>847,309</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	122,940	(17,425)	105,515
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>122,940</u>	<u>(17,425)</u>	<u>105,515</u>

**THE MUSLIM PATEL BURIAL TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 March 2021.

**11. TRANSFER OF ASSETS**

The CIO acquired the assets (there were no liabilities) of an old unregistered charity on 20th Dec 2019. We have accounted for these under Merger Accounting basis as per the Charity Corp.

The old trust had not prepared accounts previously. We therefore were unable to include comparative figures for the previous year.

**THE MUSLIM PATEL BURIAL TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 20 DECEMBER 2019 TO 31 MARCH 2021**

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations	100
Membership fees	83,330
Non- member Fees	6,400
Burial Income	<u>33,110</u>
	<u>122,940</u>

**Total incoming resources** 122,940

**EXPENDITURE**

**Charitable activities**

Wages	8,400
Rates and water	1,676
Insurance	1,132
Burial Costs	4,257
Fuel Costs	<u>280</u>
	15,745

**Support costs**

**Governance costs**

Independent Examiners Fees	1,200
Legal Costs	<u>480</u>
	<u>1,680</u>

**Total resources expended** 17,425

**Net income** 105,515

This page does not form part of the statutory financial statements