

**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

ju

## **The Muslim Patel Burial Trust**

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

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Statement of Financial Position</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 11</b>
<b>Detailed Statement of Financial Activities</b>	<b>12</b>

## **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**

---

**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

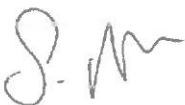
364 - 368 Cranbrook Road

Ilford

Essex

IG2 6HY

Approved by order of the board of trustees on 10/08/2022 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>			
Charitable activities	3	<b>17,342</b>	17,425
Charitable Activities			
<b>NET INCOME</b>		<b>21,359</b>	105,515
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		847,309	741,794
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>868,668</b>	847,309

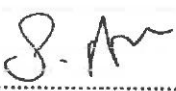
The notes form part of these financial statements

**The Muslim Patel Burial Trust**

**Statement of Financial Position  
31 March 2022**

		<b>31/3/22 Unrestricted funds £</b>	<b>31/3/21 Total funds £</b>
<b>FIXED ASSETS</b>	Notes		
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>	10		
Unrestricted funds		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>
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	<u>8,796</u>	<u>8,400</u>
	<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>
	<b>1</b>	<b>1</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>	
Total funds brought forward	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>	<b>31/3/21</b>
	<b>£</b>	<b>£</b>
Other creditors	<b>2,000</b>	<b>1,200</b>

### **10. MOVEMENT IN FUNDS**

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

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

### **Comparatives for movement in funds**

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