

**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
Essex
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).

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 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

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

THE MUSLIM PATEL BURIAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		31.3.24 Unrestricted funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	<u>41,901</u>	<u>32,510</u>
EXPENDITURE ON			
Charitable activities	3		
Charitable Activities		<u>19,830</u>	<u>15,517</u>
NET INCOME		22,071	16,993
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>885,661</u>	<u>868,668</u>
TOTAL FUNDS CARRIED FORWARD		<u>907,732</u>	<u>885,661</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 £
FIXED ASSETS			
Tangible assets	8	490,000	490,000
CURRENT ASSETS			
Cash at bank and in hand		419,032	400,577
CREDITORS			
Amounts falling due within one year	9	(1,300)	(4,916)
NET CURRENT ASSETS		<u>417,732</u>	<u>395,661</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>907,732</u>	<u>885,661</u>
NET ASSETS		<u>907,732</u>	<u>885,661</u>
FUNDS	10		
Unrestricted funds		<u>907,732</u>	<u>885,661</u>
TOTAL FUNDS		<u>907,732</u>	<u>885,661</u>

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

	31.3.24	31.3.23
	£	£
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

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

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

	31.3.24	31.3.23
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

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

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

10. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
Unrestricted Funds	868,668	16,993	885,661
	<u>868,668</u>	<u>16,993</u>	<u>885,661</u>
TOTAL FUNDS	<u>868,668</u>	<u>16,993</u>	<u>885,661</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 £
Unrestricted funds			
Unrestricted Funds	32,510	(15,517)	16,993
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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>
Total incoming resources	41,901	32,510
 EXPENDITURE		
Charitable activities		
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>
 Support costs		
Information technology		
Repairs and renewals	3,205	-
 Governance costs		
Independent Examiners Fees	1,400	1,200
	<u>19,830</u>	<u>15,517</u>
Total resources expended	19,830	15,517
 Net income	22,071	16,993

This page does not form part of the statutory financial statements

