

**Dundee Muslim Cemetary Trust**

**Financial Statements**

**for the year ended 28 February 2023**

# Dundee Muslim Cemetary Trust

## Trustees' Annual Report

for the year ended 28 February 2023

The members, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 28 February 2023.

### Reference and administrative details

**Registered charity name** Dundee Muslim Cemetary Trust

**Charity registration number** SC043788

**Principal office and registered office** 43 Dalglish Road  
Dundee  
DD4 7JL

Appointed Resigned

### The trustees

Chairman Mr Mohammed Naseem

Treasurer Mr Ghulam Qadar

Secretary Mr Tahir Hanif

Trustees Mr Amer Naveed  
Mr Nazir Jamal

Dec-22

**Independent Examiner** Walker Dunnett & Co  
Chartered accountants  
29 Commercial Street  
Dundee  
DD1 3DG

# **Dundee Muslim Cemetary Trust**

## **Members' Annual Report (continued)**

**for the year ended 28 February 2023**

### **Legal Status**

The Trust is a recognised unincorporated charity, number SC043788 and the purpose and administration arrangements are set out in the constitution. The trustees submit their report and accounts within.

### **Governing document, structure and management**

Dundee Muslim Cemetery Trust is a charity registered in Scotland and is governed by its Constitution.

### **Setup of Management committee**

The management committee who normally meet monthly, are the charity's trustees. There must be a minimum of three and not more than seven elected trustees.

### **Risk Management**

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

### **Objectives and activities**

The charity's purposes are:

1. The advancement of religion
2. The advancement of health
3. The relief of those in need because of age, health, disability, financial hardship or another disadvantage.

The main objective is to supervise and administer payments of fees by families of deceased members for acquiring and preparing individual plots for burial. Another objective is to ensure all further income is utilised in maintaining, improving and extending the burial facilities.

### **Achievements and performance**

The trust has purchased a buried site for the Muslim Community from Dundee City Council. There are an amount due to be paid on this and is being paid as per the agreement every year. The charity help families of deceased to be buried in accordance with the Muslim faith.

### **Financial review**

The results for the year are set out in the attached accounts. Reserves at the end of the year were £499,867.

The charity's principal funding sources are donations and reservations of plots for burial.

### **Plans for future periods**

Future plans would include finishing payment of the Dundee City Council debt as well as keep providing the burial services as set out above.

# Dundee Muslim Cemetary Trust

## Members' Annual Report (continued)

for the year ended 28 February 2023

### Trustees' responsibilities statement

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

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, of the company for that period.

In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Independent Examination


Walker Dunnett & Co will be proposed for re-appointment as independent examiner.

The trustees' annual report was approved on  
and signed on behalf of the board of trustees by:

SIGNED SECURELY  
10/03/2026  
10/03/2026 at 4:28:56 PM UTC

SIGNED SECURELY  
  
10/03/2026 at 4:28:56 PM UTC

Mr Tahir Hanif

SIGNED SECURELY  
  
10/03/2026 at 4:05:08 PM UTC

Mr Amer Naveed

# Dundee Muslim Cemetary Trust

## Independent Examiner's Report to the Members of Dundee Muslim Cemetary Trust for the year ended 28 February 2023

I report on the accounts of the company for the year ended 28 February 2023, which are set out on pages 5 to 7.

### Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

b. to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Danie van Niekerk FCCA  
Walker Dunnett & Co  
29 Commercial Street  
Dundee  
DD1 3DG

Date: 28 February 2026

# Dundee Muslim Cemetary Trust

## Statement of Financial Activities (incorporating Income and Expenditure Accounts for the year ended 28 February 2023)

	2023		2022
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
<b>Receipts:</b>			
Donations	0		100
Operating Income	11,800		8,800
<b>Total incoming resources</b>	11,800	0	8,900
<b>Payments:</b>			
Bank Charges	60		59
Goods bought for resale	185		4,074
Posters	0		0
Cards	0		0
Independent Examiner	360		360
Web Hosting	0		0
<b>Total outgoing resources</b>	605	0	4,493
<b>Net Income/(outgoing) resources</b>	11,195	0	4,407
Total funds as at 1 March 2021	488,672	0	484,265
Total funds as at 28 February 2022	499,867	0	488,672

All activities relate to continuing operations

# Dundee Muslim Cemetary Trust

## Balance Sheet for the year ended 28 February 2023

		2023 £	2022 £
<b>Fixed Assets</b>			
Tangible Assets	2	451,581	451,581
<b>Current Assets</b>			
Cash in bank and in hand		21,246	21,491
Debtors	3	29,200	17,400
		<u>50,446</u>	<u>38,891</u>
Creditors	4	<u>2,160</u>	<u>1,800</u>
<b>Total net assets less current liabilities</b>		<u><u>499,867</u></u>	<u><u>488,672</u></u>

Represented by:

Unrestricted funds	<u>499,867</u>	<u>488,672</u>
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The financial statements were approved by the Board of Management on  
and signed on its behalf by:

SIGNED SECURELY  
10/03/2026  
10/03/2026 at 4:28:56 PM UTC

SIGNED SECURELY  
Tahir Hanif  
10/03/2026 at 4:28:56 PM UTC

Mr Tahir Hanif

SIGNED SECURELY  
Amer Naveed Kashif  
10/03/2026 at 4:05:08 PM UTC

Mr Amer Naveed

# Dundee Muslim Cemetary Trust

## Statement of balances for the year ended 28 February 2023

### Note 1

#### Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of Accounting

The financial statements have also been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended)

#### Funds

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objectives of the Charity.

Designated or restricted funds are funds set aside by the Trustees to be used for particular purposes and do not form part of the charity's unrestricted funds.

	2023	2022
<b>Note 2 - Tangible Assets</b>		
Purchase of Land including Legal Expenses	<u>451,581</u>	<u>451,581</u>
<b>Note 3 - Debtors</b>		
Web Hosting repayment	-	-
General debtors	<u>29,200</u>	<u>17,400</u>
	<u>29,200</u>	<u>17,400</u>
<b>Note 4 - Creditors</b>		
Independent examiner	2,160	1,800
Dundee City Council	<u>-</u>	<u>-</u>
	<u>2,160</u>	<u>1,800</u>