

**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**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Statement of Financial Position</b>	7
<b>Notes to the Financial Statements</b>	8 to 11
<b>Detailed Statement of Financial Activities</b>	12

**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 advice, 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

*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 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
<b>NET INCOME</b>		<b>105,515</b>
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>		<b>741,794</b>
<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><u>847,309</u></u>
<b>FUNDS</b>	9	
Unrestricted funds		<u>847,309</u>
<b>TOTAL FUNDS</b>		<u><u>847,309</u></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>

### 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>
	<u>15,745</u>

**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