

WALTHAM FOREST MUSLIM BURIAL TRUST  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WALTHAM FOREST MUSLIM BURIALTRUST PERIOD ENDED  
31<sup>ST</sup> MARCH 2021.

I report on the accounts of the Charity for the period ended  
1<sup>ST</sup> APRIL 2020 TO 31 March 2021

which are set on pages 6 to 8.

Respective responsibilities of trustees and accountants.

As the charity's trustees, you are responsible for the preparation of financial statements for each financial year. The Charity's Trustees consider that the audit requirements of Section 43(2) of Charities Act 1993 (the Act) and relevant section of 2006 Act do not apply and that an independent examination is not needed. It is my responsibility to examine the accounts under Section 43(3)(a) of the 1993 Act, and 2006 Act, follow the procedures laid in the General Directions given by the Charity Commissioners (under Section 43(7b) of the Act, and state whether particular matters have come to my attention. Also as required by Charities Act 2006.

Basis of Independent Examiner's Report.

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all 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 connection with my examination no matter has come to my attention:  
which gives me reasonable cause to believe that in any material respect the requirements;(a) to keep accounting records in accordance with Section 41 of the 1993 Act and also relevant section of the 2006 Act and(b) to prepare

**WALTHAM FOREST MUSLIM BURIAL TRUST**  
**Profit and Loss Account**  
**for the year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	249,663	236,180
<b>Other business income</b>	32,768	37,397
<b>Expenses</b>		
Rent, rates, power and insurance costs	53,321	86,447
Repairs and renewals of property and equipment	5,510	1,000
Telephone, fax, stationery and other office costs	4,035	3,313
Bank, credit card and other finance charges	912	1,688
Accountancy, legal and other professional fees	26,327	14,162
Depreciation and loss/(profit) on sale	11,662	11,662
Other business expenses	30	-
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	101,797	118,272
<b>Profit</b>	<u>180,634</u>	<u>155,305</u>

**WALTHAM FOREST MUSLIM BURIAL TRUST**  
**Balance Sheet**  
**as at 31 March 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Equipment, machinery and motor vehicles	3	23,238	34,900
Other fixed assets	4	979,102	979,102
		<u>1,002,340</u>	<u>1,014,002</u>
<b>Current assets</b>			
Barclays bank A.C No 5320 7587		685,476	493,180
Bank/building society balances		484,858	484,858
		1,170,334	978,038
<b>Current liabilities</b>			
Trade creditors		<u>941</u>	<u>941</u>
<b>Net current assets</b>		1,169,393	977,097
<b>Net assets</b>		<u>2,171,733</u>	<u>1,991,099</u>
<b>Capital account</b>			
Balance at start of period		1,991,099	1,835,794
Net profit		180,634	155,305
		<u>2,171,733</u>	<u>1,991,099</u>

**WALTHAM FOREST MUSLIM BURIAL TRUST**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

**2 Profit and loss account analysis**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Sales	<u>249,663</u>	<u>236,180</u>
<b>Other business income</b>		
Interest receivable	206	1,754
Rental income	<u>32,562</u>	<u>35,643</u>
	<u>32,768</u>	<u>37,397</u>
<b>Rent, rates, power and insurance costs</b>		
Cemetery and undertaking work	51,382	84,734
Rates	1,331	1,179
Light and heat	608	534
	<u>53,321</u>	<u>86,447</u>
<b>Repairs and renewals of property and equipment</b>		
Repairs and maintenance	<u>5,510</u>	<u>1,000</u>
<b>Telephone, fax, stationery and other office costs</b>		
Telephone and fax	1,316	947
Postage	1,286	770
Software,website	60	-
Other insurance costs	<u>1,373</u>	<u>1,596</u>
	<u>4,035</u>	<u>3,313</u>
<b>Bank, credit card and other finance charges</b>		
Bank charges	<u>912</u>	<u>1,688</u>
<b>Accountancy, legal and other professional fees</b>		
Accountants fees	950	950
Solicitors fees	-	4,527
Other legal and professional	3,953	8,685
Consultancy fees	<u>21,424</u>	<u>-</u>
	<u>26,327</u>	<u>14,162</u>
<b>Depreciation and loss/(profit) on sale</b>		
Depreciation	<u>11,662</u>	<u>11,662</u>
<b>Other business expenses</b>		
Sundry expenses	<u>30</u>	<u>-</u>

**WALTHAM FOREST MUSLIM BURIAL TRUST**  
**Notes to the Accounts**  
**for the year ended 31 March 2021**

**3 Plant, machinery and motor vehicles**

	<b>Plant and machinery</b>	<b>Spare</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2020	32,340	33,626	65,966
Additions	-	-	-
At 31 March 2021	<u>32,340</u>	<u>33,626</u>	<u>65,966</u>
<b>Depreciation</b>			
At 1 April 2020	25,872	5,194	31,066
Charge for the year	6,468	5,194	11,662
At 31 March 2021	<u>32,340</u>	<u>10,388</u>	<u>42,728</u>
<b>Net book value</b>			
At 31 March 2021	<u>-</u>	<u>23,238</u>	<u>23,238</u>
At 31 March 2020	<u>6,468</u>	<u>28,432</u>	<u>34,900</u>

**4 Other fixed assets**

	<b>2021</b>	<b>2020</b>
	£	£
Premises	<u>979,102</u>	<u>979,102</u>

accounts which in accordance with the accounting records and to comply with the accounting requirements of the Acts have not been met or to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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