

Charity No:1013323

WALTHAM FOREST MUSLIM BURIAL TRUST

Unaudited Accounts

31 March 2024

AMIR & ASSOCIATES LIMITED

Accountants
39 BRAEMAR AVENUE
WOOD GREEN
LONDON N22 7BY
Phone No: 020 8889 3790
e-mail: amirassociates39@yahooo.com

WALTHAM FOREST MUSLIM BURIAL TRUST
MANAGEMENT OF THE TRUST AND TRUSTEES
FOR THE PERIOD ENDING 31 MARCH 2024

MANAGEMENT OF THE TRUST

Chairman:	Dr. Abdul Qayyum Sheikh
Vice Chairman:	Mr. Ismail A.R. Shaikh
Treasurer:	Mr. Habib Hussain
Manager:	Mr Asim Mahmood
Registered Office:	Folly Lane Cemetery London E4 8TX
Correspondence Address:	Folly Lane Cemetery London E4 8TX
Charity Registration No.	1013323
Accountants/Auditors:	Amir & Associates Limited Institute of Financial Accountants 39 Braemar Avenue London N22 7BY
Solicitors:	Rafiq & Co.
Bankers:	Barclays Bank PLC

TRUSTEES DURING THE PERIOD

1. Dr. Abdul Qayyum Sheikh (Chairman)
48 Queens Road, Walthamstow, London E17 8PX
2. Mr. Ismail A.R. Shaikh (Vice Chairman)
45 Chadwick Road, Leytonstone, London E11 1NE
3. Mr Habib Hussain (Treasurer)
31 Albert Road, Walthamstow, London E17 7PR
4. Dr. Naheed Khan-Lodhi
48 Queens Road, Walthamstow, London E17 8PX
5. Dr. Muhammad Abdullah Esakji
74 Edingurgh Road, Walthamstow, London E17 7QB

WALTHAM FOREST MUSLIM BURIAL TRUST
ACCOUNTS FOR THE PERIOD ENDING 31 MARCH 2024
TRUSTEES REPORT

1. Status: The Waltham Forest Muslim Burial Trust is a charity registered with The Charity Commission in England and Wales under Charity Number 1013323.
2. Charitable Objects: The objective of this charity is to promote Muslim concepts and traditions. It maintains a Muslim Cemetery at Folly Lane in London which provides burial space in compliance with Muslim traditions.
3. Review of Activities and Achievements: The cemetery is maintained properly and day to day management is carried out by the Trust manager. All invoices are reviewed by the responsible officer before any payment is made.

The Trust is working closely with the London Borough of Waltham Forest and other statutory bodies to obtain planning permission for burial spaces on the newly acquired land.

4. Administrative and Record Keeping Tasks: Record Keeping is being carried out by Mr. Ismail A.R. Shaikh (Vice Chairman) and Cash Control and Banking is dealt with by Mr. Habib Hussain (Treasurer).
5. Accounting and Reporting Responsibilities: Charities Acts 1993 and 2006 require the Trustees to maintain proper bookkeeping records so that the financial statements show a true and fair view of the state of the Trust.

The Trustees are responsible for safeguarding the assets of the Trust and are required to take reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the financial statements, the Trustees must ensure that all receipts and payments of the Trust have been properly recorded and supported by reasonable and prudent judgements.

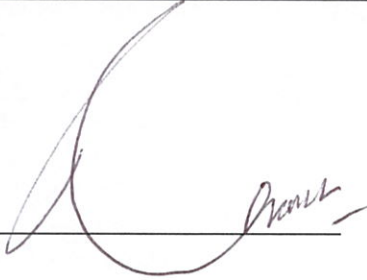
General rates are paid to the Local Authority after a reduction of 80% mandatory relief.

6. Services Rendered and General Review: The charity deals with the burial of deceased Muslims according to Islamic traditions and principles. The work is carried out at Folly Lane Cemetery, Chingford, London E4 8TX.

WALTHAM FOREST MUSLIM BURIAL TRUST

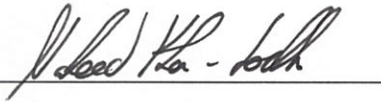
SIGNED ON BEHALF OF WALTHAM FOREST MUSLIM BURIAL TRUST

Dr. Abdul Qayyum Sheikh
(Chairman and Trustee)



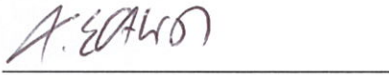
A handwritten signature in black ink, appearing to be 'Dr. Qayyum', written over a horizontal line.

Dr. Naheed Khan-Lodhi
(Trustee)



A handwritten signature in black ink, appearing to be 'Naheed Khan-Lodhi', written over a horizontal line.

Dr. Muhammad Abdullah Esakji
(Trustee)



A handwritten signature in black ink, appearing to be 'A. Esakji', written over a horizontal line.

Mr. Mohammed Nasser Shaikh
(Trustee)



A handwritten signature in black ink, appearing to be 'M. Nasser', written over a horizontal line.

WALTHAM FOREST MUSLIM BURIAL TRUST

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WALTHAM FOREST
MUSLIM BURIAL TRUST FOR THE PERIOD ENDING 31 MARCH 2024

I report on the accounts of the charity for the period 1st April 2023 to 31st March 2024, which are set out 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 the 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 out in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, and state whether particular matters have come to my attention. Also, as required by the Charities Act 2006.

BASIS OF INDEPENDENT EXAMINERS 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 EXAMINERS 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 accounts which are in accordance with the accounting records and 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.



Tauseeq A Naz

WALTHAM FOREST MUSLIM BURIAL TRUST
Profit and Loss Account
for the year ended 31 March 2024

	2024	2023
	£	£
Burial income	122,621	145,050
Other business income	37,821	35,717
Expenses		
Staff costs	98,112	73,842
Car, van and travel expenses	2,366	-
Rent, rates, power and insurance costs	3,689	2,845
Repairs and renewals of property and equipment	16,205	36,697
Telephone, fax, stationery and other office costs	48	2,252
Donations	-	1,000
Bank, credit card and other finance charges	151	959
Accountancy, legal and other professional fees	17,797	47,526
Depreciation and loss/(profit) on sale	5,194	5,194
	<hr/> 143,562	<hr/> 170,315
Profit	<hr/> 16,880	<hr/> 10,452

WALTHAM FOREST MUSLIM BURIAL TRUST
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Equipment, machinery and motor vehicles	3	414,921	420,115
Other fixed assets	4	979,102	979,102
		<u>1,394,023</u>	<u>1,399,217</u>
Current assets			
Barclays bank A.C No 5320 7587		218,298	199,218
Bank/building society balances		484,858	484,858
		<u>703,156</u>	<u>684,076</u>
Current liabilities			
Trade creditors		(2,879)	1,315
Other liabilities and accruals		2,400	1,200
		<u>(479)</u>	<u>2,515</u>
Net current assets		703,635	681,561
Net assets		<u>2,097,658</u>	<u>2,080,778</u>
Capital account			
Balance at start of period		2,080,778	2,070,326
Net profit		16,880	10,452
		<u>2,097,658</u>	<u>2,080,778</u>

WALTHAM FOREST MUSLIM BURIAL TRUST
Notes to the Accounts
for the year ended 31 March 2024

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

	2024	2023
	£	£
Burial income		
Burial income	122,621	145,050
Other income		
Interest receivable	11	182
Rental income	37,810	35,535
	<u>37,821</u>	<u>35,717</u>
Wages, salaries and other staff costs		
Subcontractors	69,072	43,706
Management fee	29,040	29,491
Staff training and welfare	-	645
	<u>98,112</u>	<u>73,842</u>
Car, van and travel expenses		
Fuel for equipment	2,366	-
Rent, rates, power and insurance costs		
Rates	1,126	1,331
Light and heat	561	674
Cleaning	2,002	840
	<u>3,689</u>	<u>2,845</u>
Repairs and renewals of property and equipment		
Repairs and maintenance	16,205	36,697
Telephone, fax, stationery and other office costs		
Telephone and fax	-	350
Postage	48	355
Other insurance costs	-	1,547
	<u>48</u>	<u>2,252</u>
Advertising and business entertainment costs		
Donations	-	1,000
Bank, credit card and other finance charges		
Bank charges	151	959
Accountancy, legal and other professional fees		
Accountants fees	1,200	1,200
Other legal and professional	-	11,310
Consultancy fees	16,597	35,016
	<u>17,797</u>	<u>47,526</u>
Depreciation and loss/(profit) on sale		
Depreciation	5,194	5,194

WALTHAM FOREST MUSLIM BURIAL TRUST
Notes to the Accounts
for the year ended 31 March 2024

3 Plant, machinery and motor vehicles

	Spare	
	£	
Cost		
At 1 April 2023		440,891
At 31 March 2024		<u>440,891</u>
Depreciation		
At 1 April 2023		20,776
Charge for the year		5,194
At 31 March 2024		<u>25,970</u>
Net book value		
At 31 March 2024		<u>414,921</u>
At 31 March 2023		<u>420,115</u>

4 Other fixed assets

	2024	2023
	£	£
Premises	<u>979,102</u>	<u>979,102</u>