

Charity No. 1072903

**GARDENS OF PEACE MUSLIM CEMETERY TRUST  
TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2007**

# **GARDENS OF PEACE MUSLIM CEMETERY TRUST**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Farouk Gulammohamed Ismail Maqbul Hussain Mubeen Mehboob Ibrahim Patel Gulam Mohamed Ismail Nadat
<b>Charity Registration Number</b>	1072903
<b>Registered Office</b>	PO Box 2241 Ilford IG1 9UX
<b>Principal Address</b>	Elmbridge Road Hainault, Ilford Essex IG6 3SW
<b>Auditors</b>	Reddy Siddiqui 183 - 189 The Vale Acton London W3 7RW
<b>Bankers</b>	HSBC Bank plc 126 High Road Ilford Essex IG1 1DA

# GARDENS OF PEACE MUSLIM CEMETERY TRUST

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# **GARDENS OF PEACE MUSLIM CEMETERY TRUST**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2007**

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The trustees present their Report and Accounts for the year ended 31 December 2007.

### **Objects of the Charity**

On 26 February 1998 the freehold interest in approximately 21.5 acres of land situated at Elmbridge Road, Hainault, Ilford was acquired by the Trust for use as a Muslim cemetery.

The Trust is governed under a Deed of Trust dated 13 September 1998, as amended by a Supplemental Deed dated 8 December 1998. The objects of the Trust are to promote the Islamic religion by maintaining the above mentioned land for the purpose of the burial of Muslims and to act on behalf of the Muslim community to meet their needs as regards the procedures and practices relating to the interment of the deceased.

### **Review of Activities**

The Cemetery continued with its work of providing burial services to the Muslim community during the year.

Further land at Maylands Fields, approximately 20 minutes drive from the current Cemetery, was acquired during the year at auction to meet the future requirements of the community for burial land.

### **Trustees**

The Trustees who served during the year were:

Farouk Gulammohamed Ismail  
Maqbul Hussain Mubeen  
Gulam Mohamed Ismail Nadat  
Mehboob Ibrahim Patel

### **Review of Financial Position**

In addition to its income from burial fees, the charity continued during the year to receive donations, which it used to fund its activities. It also received interest free loans to enable it to fund the development of the Cemetery. The details of income and expenditure are shown in the attached Statement of Financial Activities.

On behalf of the board of trustees



**Mehboob Ibrahim Patel**  
Trustee

**07 July 2009**

# **GARDENS OF PEACE MUSLIM CEMETERY TRUST**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the charity's state of affairs at the year end and of its income and expenditure for that period.

In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgments and estimates that are reasonable and prudent
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees



**Mehboob Ibrahim Patel**

**07 July 2009**

**Trustee**

# **GARDENS OF PEACE MUSLIM CEMETERY TRUST**

## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF GARDENS OF PEACE MUSLIM CEMETERY TRUST**

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We have audited the accounts of GARDENS OF PEACE MUSLIM CEMETERY TRUST for the year ended 31 December 2007 set out on pages 5 to 10. These accounts have been prepared under the historical cost convention and the accounting policies set out on page 7.

This report is made solely to the charity's trustees, as a body, in accordance with sections 43 and 44 of the Charities Act 1993. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or resume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As described on page 2, you are responsible as trustees for the preparation of accounts in accordance with applicable law and United Kingdom Accounting Standards. We have been appointed auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the accounts give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the Trustees' Report is not consistent with the accounts, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We are not required to consider whether the statement in the Trustees' Report concerning the major risks which the charity is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read other information contained in the Trustees' Report and consider whether it is consistent with the audited accounts. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the accounts. Our responsibilities do not extend to any other information.

### **Basis of opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgments made in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

# GARDENS OF PEACE MUSLIM CEMETERY TRUST

## INDEPENDENT AUDITORS' REPORT (CONTINUED) TO THE TRUSTEES OF GARDENS OF PEACE MUSLIM CEMETERY TRUST

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### Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the charity's state of affairs as at 31 December 2007 and of its incoming resources and application of resources for the year then ended, and
- the financial statements have been properly prepared in accordance with the Charities Act 1993.

  
Reddy Siddiqui

Chartered Accountants  
Registered Auditor

07 July 2009

Park View  
183 – 189 The Vale  
London W3 7RW

# GARDENS OF PEACE MUSLIM CEMETERY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2007

	Notes	Unrestricted Funds £	Restricted Funds £	2007 £	2006 £
<b><u>Incoming Resources</u></b>					
Donations	2	158,151	7,240	165,391	93,226
Burial Fees	3	743,640	-	743,640	465,950
Bank Interest Receivable	4	582	-	582	539
<b>Total Incoming Resources</b>		902,373	7,240	909,613	559,715
<b><u>Resources Expended</u></b>					
<b>Charitable expenditure</b>					
Cemetery Operating Expenses		(204,138)	(4,858)	(208,996)	(166,326)
Management and Administration Costs		(7,455)	-	(7,455)	(9,763)
<b>Total Resources Expended</b>	5	(211,593)	(4,858)	(216,451)	(176,089)
<b>Net income for the year/ Net movement in funds</b>		690,780	2,382	693,162	383,626
<b>Fund balances at 1 January 2007</b>		1,194,906	8,130	1,203,036	819,410
<b>Transfer between funds</b>	12	9,072	(9,072)	-	-
<b>Fund balances at 31 December 2007</b>		1,894,758	1,440	1,896,198	1,203,036

# GARDENS OF PEACE MUSLIM CEMETERY TRUST

## BALANCE SHEET AS AT 31 DECEMBER 2007

	Notes	2007 £	2006 £
<b>FIXED ASSETS</b>			
Tangible assets	8	<u>2,546,784</u>	<u>1,690,776</u>
<b>CURRENT ASSETS</b>			
Debtors	9	48,715	24,263
Cash at bank and in hand		<u>181,458</u>	<u>105,563</u>
		230,173	129,826
<b>CREDITORS: Amounts falling due within one year</b>	10	<u>(143,989)</u>	<u>(138,693)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>86,184</u>	<u>(8,867)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,632,968	1,681,909
<b>CREDITORS: Amounts falling due after more than one year</b>	11	<u>(736,770)</u>	<u>(478,873)</u>
<b>TOTAL NET ASSETS</b>		<u>1,896,198</u>	<u>1,203,036</u>
<b>INCOME FUNDS</b>			
Unrestricted Funds	12	1,894,758	1,194,906
Restricted Funds	12	<u>1,440</u>	<u>8,130</u>
		<u>1,896,198</u>	<u>1,203,036</u>

The Accounts were approved by the trustees on 07 July 2009



**Mehboob Ibrahim Patel**  
Trustee

# GARDENS OF PEACE MUSLIM CEMETERY TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2007

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### Note 1: Accounting Policies

#### Basis of preparation

The Accounts are prepared under the historical cost convention.

The Accounts have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (revised 2005).

#### Incoming resources

Burial Fees are recorded as income for the period in which they fall due.

Donations are shown as income for the period in which they are received.

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is defined to the fund, together with a fair allocation of management and support cost.

Unrestricted Funds are donations and other income received or generated for the objects of the charity without specific purpose and are available as general funds.

Monies received as Advance Payments for Burial Fees are taken to creditors in the Balance Sheet and will be taken to Revenue Funds as and when burial takes place, to offset against the costs incurred relating to the burial.

#### Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation estimated to write off the cost on a straight line basis over the assets' estimated useful lives, which range from 5 to 10 years.

### Note 2: Donations

	2007	2006
	£	£
Donations	<u>165,391</u>	<u>93,226</u>

### Note 3: Burial Fees

	2007	2006
	£	£
Burial Fees	<u>743,640</u>	<u>465,950</u>

# GARDENS OF PEACE MUSLIM CEMETERY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2007

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### Note 4: Bank Interest Receivable

	2007	2006
	£	£
Interest Receivable	<u>582</u>	<u>539</u>

### Note 5: Total Resources Expended

#### Charitable expenditure:

	2007	2006
	£	£
Cemetery running expenses	193,845	156,840
Depreciation	<u>10,293</u>	<u>9,486</u>
	204,138	166,326
Insurance	3,144	2,328
Audit Fees, including irrecoverable VAT of £225 (£219 last year)	1,725	1,469
Advertising, Printing, Stationery, Postage and Other	<u>2,586</u>	<u>5,966</u>
	<u>211,593</u>	<u>176,089</u>

### Note 6: Trustees

Cemetery running expenses shown above include £26,000 (2006 – £26,000) paid to MP Management Services in relation to services provided by Mehboob Ibrahim Patel in running the cemetery. Mr Patel is the beneficial owner of MP Management Services.

None of the other trustees (or any persons connected with them) received any remuneration during the year or in 2006.

### Note 7: Employees

There was an average of 2 employees during the year (2006 – 2 employees). Their wages and salaries, which are included in Cemetery running expenses in Note 5 above, amounted to £35,718 (2006 - £42,220) plus social security costs of £3,400 (2006 - £3,134), giving a total of £39,118 (2006 - £45,354).

# GARDENS OF PEACE MUSLIM CEMETERY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2007

### Note 8: Tangible Fixed Assets

	Land and Buildings £	Plant and Machinery £	Total £
<b>Cost</b>			
At 1 January 2007	1,653,037	66,301	1,719,338
Additions	852,966	13,335	866,301
<b>At 31 December 2007</b>	<b>2,506,003</b>	<b>79,636</b>	<b>2,585,639</b>
<b>Depreciation</b>			
At 1 January 2007	-	28,562	28,562
Charge for the year	-	10,293	10,293
<b>At 31 December 2007</b>	<b>-</b>	<b>38,855</b>	<b>38,855</b>
<b>Net book value</b>			
<b>At 31 December 2007</b>	<b>2,506,003</b>	<b>40,781</b>	<b>2,546,784</b>
At 31 December 2006	1,653,037	37,739	1,690,776

### Note 9: Debtors

	2007 £	2006 £
Income Tax Recoverable	33,435	13,855
Sundry Debtors	15,280	10,408
	<b>48,715</b>	<b>24,263</b>

### Note 10: Creditors: Amounts falling due within one year

	2007 £	2006 £
Taxes and Social Security	3,606	1,747
Sundry Creditors and Accruals	140,383	136,946
	<b>143,989</b>	<b>138,693</b>

# GARDENS OF PEACE MUSLIM CEMETERY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2007

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### Note 11: Creditors: Amounts falling due after more than one year

	Long Term Liability £	Advance Payments £	Total £
At 1 January 2007	313,303	165,570	478,873
Amounts Received	757,950	16,500	774,450
Amounts Repaid/Utilised	<u>(511,553)</u>	<u>(5,000)</u>	<u>(516,553)</u>
<b>At 31 December 2007</b>	<u>559,700</u>	<u>177,070</u>	<u>736,770</u>

The Long Term Liability (Capital Funds) represents amounts advanced on an interest free basis to the Trust to enable it to fund the development of the cemetery.

Advance Payments represent monies received for future burials, as further explained in Note 1: Accounting Policies.

### Note 12: Unrestricted and Restricted Funds

During the year and previous years amounts have been donated for specified purposes: purchase of benches, planting of trees and roses and contributions to meet burial costs where there were insufficient funds available to meet such costs.

During the year £4,858 was charged directly to Restricted Funds, in addition a further £9,072 has been transferred from Restricted to Unrestricted Funds where the Cemetery has undertaken expenditure out of Unrestricted Funds as part of a larger programme of works which meet the criteria specified by donors.

The balance at the year end of £1,440 of Restricted Funds represents funds received to meet burial costs where insufficient funds are available to meet such costs.

### Note 13: Related Parties

Development costs capitalised during the year as part of the cost of the Freehold Property (Note 8) include £1,500 plus VAT of £263 (Total: £1,763) payable to Burr & Neve, Chartered Quantity Surveyors.

Gulam Mohamed Ismail Nadat, a trustee, is a partner in Burr & Neve and was excluded from the decision making process relating to the appointment of quantity surveyors to avoid any conflict of interest.