

MUSLIMS FUNERAL SERVICES LTD

England & Wales · Charity number 1149022

Details

Other names MUSLIMS FUNERAL SERVICES, MFS

Status Registered

Legal form Charitable company

Company number [08071263](#)

Registered 2012-09-19

Register [View on the Charity Commission register](#)

Contact

Address 73 Mitcham Lane
Croydon
London
SW16 6LY

Phone 07852268014

Email info@mfs.org.uk

Website <http://www.mfs.org.uk/>

Activities

Objects: THE RELIEF OF POVERTY AND DISTRESS BY THE PROVISION OF FINANCIAL ASSISTANCE TO PERSONS IN NECESSITOUS CIRCUMSTANCES, TO ASSIST IN THE BURIAL OF DECEASED FAMILY MEMBERS IN ACCORDANCE WITH THE MUSLIM FAITH AND THE PROVISION OF INFORMATION AND SUPPORT OF SUCH PERSONS.

Activities: Visit the families who just suffered a loss in their family to comfort and guide them through the funeral process. On behalf of the families we make the necessary arrangements for funeral. To complete the necessary tasks in a short time we pay for the cost of the funeral and the costs are then reimbursed by the family. Provide post burial support. If any Muslim has no next of kin, through donations

Classification

- **How:** Provides Services
- **What:** Religious Activities, Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Surrey
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£918,889	£930,690	£100,795	0
2024-05-31	£801,731	£793,160	£112,598	0
2023-05-31	£884,658	£883,617	£104,025	0
2022-05-31	£563,491	£601,224	£102,984	0
2021-05-31	£825,059	£797,571	£140,717	0

Trustees

Name	Role	Appointed
INAMULLAH TARIQ TARIQ		2012-06-22
KALEEM ULLAH TARIQ TARIQ		2012-06-22
MOHAMMAD TARIQ		2012-06-22
SADIA AMRAN		2012-08-28
Sa'dullah Tariq		2021-04-13
Yousuf Muhammad Farooq		2024-02-01

MUSLIMS FUNERAL SERVICES LTD

England & Wales - Charity number 1149022

Accounts

MUSLIMS FUNERAL SERVICES LTD

The report of the trustees

For the period from 01 June 2024 to 31
May 2025

Introduction

The trustees who are also the directors of the Charity for the purposes of Companies Act, submit their annual report & the financial statements for the year ended 31 May 2024.

Full Name	Muslims Funeral Services LTD
Charity Registration Number	1149022
Charity Registration History	19 September 2012
Company Registration Number	08071263
Company Incorporated	16 May 2012
The Registered Office	73 Mitcham Lane, London, England, SW16 6LY

Objectives and Activities of the Charity

The charity provides relief from poverty and distress by offering financial assistance to individuals in need, helping with the burial of deceased family members in accordance with the Muslim faith, and offering information and support to those in such circumstances.

Income and Expenditure

For the financial year ending 31 May 2025, the charity's financial performance was as follows:

Total Income:	£918,889
Total Expenditure:	£930,690
Loss:	£11,801

Share Capital

As a company limited by guarantee, MUSLIMS FUNERAL SERVICES LTD does not have share capital. This structure ensures that the charity is not focused on generating profits for shareholders but rather on serving its community objectives.

Trustees:

The charity is governed by three trustees who are responsible for overseeing the management and administration of the charity. The current trustees are:

- **Yousuf Muhammad –Trustee**
- **Sadullah Tariq – Trustee**
- **Sadia Amran –Trustee**
- **Inamullah Tariq –Trustee**
- **Mohammad Tariq –Trustee**
- **Kaleem Ullah Tariq –Trustee**

Trustees have not received any remuneration, payments, or benefits from the charity.

Principal Funding Sources

During the financial year, MUSLIMS FUNERAL SERVICES LTD primarily relied on the following funding sources:

- **Donations from Individuals and Local Businesses:** Contributions from individuals and local businesses played a significant role in funding the charity's services and initiatives.

The trustees express their gratitude to all funders, supporters, and volunteers whose contributions enable the charity to fulfil its mission.

Statement of the Responsibilities of the Trustees

In accordance with the Charities Act, the Trustees are responsible for preparing financial statements that provide a true and fair view of the charity's state of affairs and its surplus or deficit for the financial period. In preparing these statements, the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for maintaining accounting records that disclose, with reasonable accuracy, the financial position of the charity, ensuring compliance with the Charity Acts 1993. Furthermore, they are tasked with safeguarding the

charity's assets and taking reasonable steps to prevent and detect fraud and other irregularities.

Small Company Exemptions

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in compliance with the provisions of the Charities Act. Additionally, it adheres to the special provisions for small companies under Part 15 of the Companies Act 2006.

As a small charity, MUSLIMS FUNERAL SERVICES LTD qualifies for the audit exemption under section 477 of the Companies Act 2006. The trustees confirm that the charity has not been required to obtain an audit in accordance with section 476 of the Act, as members have not requested an audit.

Statement of Exemption from Audit

The trustees are satisfied that the charity qualifies for audit exemption under section 477 of the Companies Act 2006. Furthermore, no members have required the charity to obtain an audit in accordance with section 476 of the Act.

This report was approved by the board of trustees on 18/09/2025

AT

Director and Trustee



Muslims Funeral Services LTD			1149022	
Annual accounts for the period				
Period start date	01/06/2024	To	Period end date	31/05/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2025	Prior year funds 2024
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	902,025	-	-	902,025	793,077
Charitable activities	S02		-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	16,864	-	-	16,864	8,654
Total	S07	918,889	-	-	918,889	801,731
Resources expended (Note 6 & 11)						
Expenditure on:						
Charitable activities	S09	885,458	-	-	885,458	715,604
Separate material item of expense	S10	-	-	-	-	-
Other Expenditure	S11	45,232	-	-	45,232	77,556
Other	S12	-	-	-	-	-
Total	S13	930,690	-	-	930,690	793,160
Net income/(expenditure) before investment gains/(losses)						
	S14	-	-	-	-	8,571
Net gains/(losses) on investments	S15	-	-	-	-	-
Net income/(expenditure)	S16	-	-	-	-	8,571
Net movement in funds	S21	-	-	-	-	8,571
Reconciliation of funds:						
Total funds brought forward	S22	112,596	-	-	112,596	104,025
Total funds carried forward	S23	100,795	-	-	100,795	112,596

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 14)	B02	13,231	-	-	13,231	16,837
Total fixed assets		B05	13,231	-	-	13,231	16,837
Current assets							
Debtors	(Note 19)	B07	42,729	-	-	42,729	43,095
Cash at bank and in hand	(Note 24)	B09	46,395	-	-	46,395	54,905
Total current assets		B10	89,124	-	-	89,124	98,000
Creditors: amounts falling due within one year	(Note 20)	B11	-	1,560	-	-	1,560
Net current assets/(liabilities)		B12	87,564	-	-	87,564	95,758
Total assets less current liabilities		B13	100,795	-	-	100,795	112,595
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Total net assets or liabilities		B16	100,795	-	-	100,795	112,595
Funds of the Charity							
Unrestricted funds(Previous year Surplus)		B19	112,596	-	-	112,596	104,025
Unrestricted funds(This year Surplus)		B20	-	11,801	-	-	11,801
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	100,795	-	-	100,795	112,596

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Note 2

Accounting policies

31/05/2025

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	<p>The charity has received government grants in the reporting period</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	<p>The charity has incurred expenditure on support costs.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		✓	✓	✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		✓	✓	✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓	✓	✓
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓	✓	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		✓	✓	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓	✓	✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓	✓	✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓	✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓	✓	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓	✓	✓
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	✓	✓	✓
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		✓	✓	✓
	They are valued at cost.	Yes	No	N/a
		✓	✓	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		✓	✓	✓
	They are valued at cost.	Yes	No	N/a
		✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		✓	✓	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		✓	✓	✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		✓	✓	✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		✓	✓	✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓	✓	

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	902,025	-	-	902,025	793,077
	Gift Aid	16,864	-	-	16,864	8,654
	Total	918,889	-	-	918,889	801,731
TOTAL INCOME		918,889	-	-	918,889	801,731

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:								
Charitable activities	885,458	-	-	885,458	715,604	-	-	715,604
Total expenditure on charitable activities	885,458	-	-	885,458	715,604	-	-	715,604
Other Expenditure								
Depreciation:	3,608			3,608	8,406	-	-	8,406
Staff Cost:								
Staff training	-			-	4,077			4,077
Travel and subsistence	1,927			1,927	1,931			1,931
Premises Cost:								
Rent	15,000			15,000	12,750			12,750
Light and heat	5,805			5,805	8,179			8,179
Rates	4,348			4,348	-			-
General administrative expenses:								
Telephone & internet	4,232			4,232	1,913			1,913
Postage	100			100	11			11
Stationery and printing	296			296	539			539
Bank charges	468			468	779			779
Equipment expensed	-			-	4,124			4,124
Software	260			260	526			526
Insurance	-			-	240			240
Repair and maintenance	3,138			3,138	8,790			8,790
Parking	38			38	-			-
Wastage	274			274	-			-
Subscription	494			494	-			-
Legal & professional cost:								
Accountancy fee	2100			2,100	2,100			2,100
Fine and penalties	1013			1,013	130			130
Advertising and PR	1207			1,207	20,908			20,908
Other legal and professional	924			924	2,153			2,153
Other Expenditure	45,232	-	-	45,232	77,556	-	-	77,556
Other								
Other direct cost				-				-
Total other cost	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	45,232	-	-	45,232	77,556	-	-	77,556

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	43,240	1,200	44,440
Additions	-	-	-	-	-
At end of the year	-	-	43,240	1,200	44,440

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	27,202	400	27,602
Depreciation	-	-	3,208	400.00	3,608
At end of the year	-	-	30,409	800	31,209

14.3 Net book value

Net book value at the beginning of the year	-	-	-	800	-
Net book value at the end of the year	-	-	12,831	400	13,231

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
42,729.0	43,095.0
-	-
42,729.0	43,095.0

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Accruals for grants payable

Other creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
		-	-	-
	- 1,560	- 2,242		
Total	- 1,560	- 2,242	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Cash at bank and on hand
Total**

This year	Last year
£	£
46,395	54,905
46,395	54,905

Independent Examiner's Report

Charity Name: MUSLIMS FUNERAL SERVICES LTD

Charity Registration Number: 1149022

Financial Year Ended: 31 May, 2025

Accotax Chartered Accountants was appointed as the independent examiner for the charity during the year and has confirmed its willingness to continue in this role.

This report covers the financial statements for the period from 1st June 2024 to 31st May 2025.

Respective Responsibilities of Trustees and Examiner

The trustees of the charity, who are also its directors for the purposes of company law, are responsible for ensuring that financial statements are prepared in accordance with the Charities Act 2011 and the Companies Act 2006. The trustees have determined that the charity does not require a full audit under the applicable law but is eligible for independent examination, based on the income and asset thresholds set out in the Charities Act 2011.

As the independent examiner, it is my responsibility to:

- Conduct an examination of the accounts in accordance with section 145 of the Charities Act 2011.
- Follow the Directions and guidance issued by the Charity Commission under section 145(5)(b) of the Charities Act 2011.
- Report on any matters arising that should be brought to the attention of the trustees or the public.

Basis of Independent examiner's report

My examination was conducted in line with the Charities Act 2011 and the Charity Commission's guidelines. It involved:

- Reviewing the charity's accounting records.
- Comparing the financial statements against the records kept.
- Seeking explanations from the trustees where necessary regarding unusual or significant entries.

This examination is less extensive than an audit and does not provide the same level of assurance. Consequently, I do not express an opinion on whether the financial statements present a 'true and fair view,' but my findings are limited to the following statements.

Independent examiner's statement

Based on my examination, no issues have come to my attention that would:

- Lead me to believe that the charity has not kept proper accounting records in accordance with section 386 of the Companies Act 2006; or that the financial statements do not align with those records or fail to comply with section 396 of the Companies Act 2006.
- Suggest that further details are required to ensure the financial statements provide an accurate and complete understanding, in accordance with the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice (SORP) applicable to charities preparing accounts on an accruals basis.

Independent Examiner's Details

Independent Examiner's Name: Mr. Waqas Sagar

Professional Qualification: FCCA, ACA

Independent Examiner's Address: 12 London Road Morden, SM4 5BQ

Date: 18/09/2025

MUSLIMS FUNERAL SERVICES LTD

England & Wales - Charity number 1149022

Accounts

MUSLIMS FUNERAL SERVICES LTD

The report of the trustees

For the period from 01 June 2023 to 31
May 2024

Introduction

The trustees who are also the directors of the Charity for the purposes of Companies Act, submit their annual report & the financial statements for the year ended 31 May 2024.

Full Name	Muslims Funeral Services LTD
Charity Registration Number	1149022
Charity Registration History	19 September 2012
Company Registration Number	07813696
Company Incorporated	16 May 2012
The Registered Office	73 Mitcham Lane, London, England, SW16 6LY

Objectives and Activities of the Charity

The charity provides relief from poverty and distress by offering financial assistance to individuals in need, helping with the burial of deceased family members in accordance with the Muslim faith, and offering information and support to those in such circumstances.

Income and Expenditure

For the financial year ending 31 May 2024, the charity's financial performance was as follows:

Total Income:	£801,731
Total Expenditure:	£793,160
Surplus:	£8,571

The charity remains in a healthy financial position, with income exceeding expenditure for the year.

Share Capital

As a company limited by guarantee, MUSLIMS FUNERAL SERVICES LTD does not have share capital. This structure ensures that the charity is not focused on generating profits for shareholders but rather on serving its community objectives.

Trustees:

The charity is governed by three trustees who are responsible for overseeing the management and administration of the charity. The current trustees are:

- **Yousuf Muhammad –Trustee**
- **Sadullah Tariq – Trustee**
- **Sadia Amran –Trustee**
- **Inamullah Tariq –Trustee**
- **Mohammad Tariq –Trustee**
- **Kaleem Ullah Tariq –Trustee**

Trustees have not received any remuneration, payments, or benefits from the charity.

Principal Funding Sources

During the financial year ending 31 October 2023, MUSLIMS FUNERAL SERVICES LTD primarily relied on the following funding sources:

- **Donations from Individuals and Local Businesses:** Contributions from individuals and local businesses played a significant role in funding the charity's services and initiatives.

The trustees express their gratitude to all funders, supporters, and volunteers whose contributions enable the charity to fulfil its mission.

Statement of the Responsibilities of the Trustees

In accordance with the Charities Act, the Trustees are responsible for preparing financial statements that provide a true and fair view of the charity's state of affairs and its surplus or deficit for the financial period. In preparing these statements, the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for maintaining accounting records that disclose, with reasonable accuracy, the financial position of the charity, ensuring compliance with the Charity Acts 1993. Furthermore, they are tasked with safeguarding the

charity's assets and taking reasonable steps to prevent and detect fraud and other irregularities.

Small Company Exemptions

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in compliance with the provisions of the Charities Act. Additionally, it adheres to the special provisions for small companies under Part 15 of the Companies Act 2006.

As a small charity, MUSLIMS FUNERAL SERVICES LTD qualifies for the audit exemption under section 477 of the Companies Act 2006. The trustees confirm that the charity has not been required to obtain an audit in accordance with section 476 of the Act, as members have not requested an audit.

Statement of Exemption from Audit

The trustees are satisfied that the charity qualifies for audit exemption under section 477 of the Companies Act 2006. Furthermore, no members have required the charity to obtain an audit in accordance with section 476 of the Act.

This report was approved by the board of trustees on 21/02/2025

Director and Trustee



Muslims Funeral Services LTD			1149022	
Annual accounts for the period				
Period start date	01/06/2023	To	Period end date	31/05/2024

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2024	Prior year funds 2023
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	793,077	-	-	793,077	870,523
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	8,654	-	-	8,654	14,135
Total	S07	801,731	-	-	801,731	884,658
Resources expended (Note 6 & 11)						
Expenditure on:						
Charitable activities	S09	715,604	-	-	715,604	819,440
Separate material item of expense	S10	-	-	-	-	-
Other Expenditure	S11	77,556	-	-	77,556	64,177
Other	S12	-	-	-	-	-
Total	S13	793,160	-	-	793,160	883,617
Net income/(expenditure) before investment gains/(losses)						
	S14	8,571	-	-	8,571	1,041
Net gains/(losses) on investments	S15	-	-	-	-	-
Net income/(expenditure)	S16	8,571	-	-	8,571	1,041
Net movement in funds	S21	8,571	-	-	8,571	1,041
Reconciliation of funds:						
Total funds brought forward	S22	104,025	-	-	104,025	102,984
Total funds carried forward	S23	112,596	-	-	112,596	104,025

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 14)	B02	16,839	-	-	16,839	4,798
Total fixed assets		B05	16,839	-	-	16,839	4,798
Current assets							
Debtors	(Note 19)	B07	43,095	-	-	43,095	49,006
Cash at bank and in hand	(Note 24)	B09	54,905	-	-	54,905	52,262
Total current assets		B10	98,000	-	-	98,000	101,268
Creditors: amounts falling due within one year	(Note 20)	B11	- 2,241	-	-	- 2,241	- 2,041
Net current assets/(liabilities)		B12	95,759	-	-	95,759	99,227
Total assets less current liabilities		B13	112,598	-	-	112,598	104,025
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Total net assets or liabilities		B16	112,598	-	-	112,598	104,025
Funds of the Charity							
Unrestricted funds(Previous year Surplus)		B19	104,025		-	104,025	102,984
Unrestricted funds(This year Surplus)			8,571			8,571	1,041
Revaluation reserve		B20				-	
Total funds		B21	112,596	-	-	112,596	104,025

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	<p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable activities:								
Charitable activities	715,604	-	-	715,604	819,440	-	-	819,440
Total expenditure on charitable activities	715,604	-	-	715,604	819,440	-	-	819,440
Other Expenditure								
Depreciation:	8,406			8,406	11,305	-	-	11,305
Staff Cost:	6,008			6,008	6,934			6,934
Premises Cost:				-				
Rent	12,750			12,750	21,040			21,040
Light and heat	8,179			8,179	7,900			7,900
General administrative expenses:								
Telephone & internet	1,913			1,913	2,617			2,617
Postage	11			11	-			-
Stationery and printing	539			539	287			287
Bank charges	779			779	801			801
Equipment expensed	4,124			4,124	5,441			5,441
Software	526			526	150			150
Insurance	240			240	241			241
Repair and maintenance	8,790			8,790	3,570			3,570
Legal & professional cost:				-				-
Accountancy fee	2100			2,100	1,920			1,920
Fine and penalties	130			130	-			-
Advertising and PR	20908			20,908	1,971			1,971
Other legal and professional	2,153			2,153				-
Other Expenditure	77,556	-	-	77,556	64,177	-	-	64,177
Other								-
Other direct cost				-				-
Total other cost	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	77,556	-	-	77,556	64,177	-	-	64,177

Section C**Notes to the accounts****(cont)****Note 11****Paid employees***Please complete this note if the charity has any employees.***11.1 Staff Costs****Salaries and wages****Total staff costs**

This year £	Last year £
6,008	6,934
6,008	6,934

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

N/A

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	23,994	-	23,994
Additions	-	-	19,246	1,200	20,446
At end of the year	-	-	43,240	1,200	44,440

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	19,195	-	19,195
Depreciation	-	-	8,006	400.00	8,406
At end of the year	-	-	27,201	400	27,601

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	16,039	800	16,839

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
43,095.4	49,006.0
-	-
43,095.4	49,006.0

Section C**Notes to the accounts****(cont)****Note 20** **Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors****Accruals for grants payable****Other creditors**

		Amounts falling due within one year		Amounts falling due after more than one year	
		This year £	Last year £	This year £	Last year £
			-	-	-
		- 2,241	- 2,041		
Total		- 2,241	- 2,041	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 **Cash at bank and in hand**

Cash at bank and on hand
Total

This year	Last year
£	£
54,905	52,262
54,905	52,262

Independent Examiner's Report

Charity Name: MUSLIMS FUNERAL SERVICES LTD

Charity Registration Number: 1149022

Financial Year Ended: 31 May, 2024

Accotax Chartered Accountants was appointed as the independent examiner for the charity during the year and has confirmed its willingness to continue in this role. This report covers the financial statements for the period from 1st June 2023 to 31st May 2024.

Respective Responsibilities of Trustees and Examiner

The trustees of the charity, who are also its directors for the purposes of company law, are responsible for ensuring that financial statements are prepared in accordance with the Charities Act 2011 and the Companies Act 2006. The trustees have determined that the charity does not require a full audit under the applicable law but is eligible for independent examination, based on the income and asset thresholds set out in the Charities Act 2011.

As the independent examiner, it is my responsibility to:

- Conduct an examination of the accounts in accordance with section 145 of the Charities Act 2011.
- Follow the Directions and guidance issued by the Charity Commission under section 145(5)(b) of the Charities Act 2011.
- Report on any matters arising that should be brought to the attention of the trustees or the public.

Basis of Independent examiner's report

My examination was conducted in line with the Charities Act 2011 and the Charity Commission's guidelines. It involved:

- Reviewing the charity's accounting records.
- Comparing the financial statements against the records kept.
- Seeking explanations from the trustees where necessary regarding unusual or significant entries.

This examination is less extensive than an audit and does not provide the same level of assurance. Consequently, I do not express an opinion on whether the financial statements present a 'true and fair view,' but my findings are limited to the following statements.

Independent examiner's statement

Based on my examination, no issues have come to my attention that would:

- Lead me to believe that the charity has not kept proper accounting records in accordance with section 386 of the Companies Act 2006; or that the financial statements do not align with those records or fail to comply with section 396 of the Companies Act 2006.
- Suggest that further details are required to ensure the financial statements provide an accurate and complete understanding, in accordance with the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice (SORP) applicable to charities preparing accounts on an accruals basis.

Independent Examiner's Details

Independent Examiner's Name: Mr. Waqas Sagar

Professional Qualification: FCCA, ACA

Independent Examiner's Address: 12 London Road Morden, SM4 5BQ

Date: 28/02/2025

MUSLIMS FUNERAL SERVICES LTD

England & Wales - Charity number 1149022

Accounts

Registered number
08071263

MUSLIMS FUNERAL SERVICES LTD

Report and Financial Statements

31 May 2023

MUSLIMS FUNERAL SERVICES LTD
Report and accounts
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MUSLIMS FUNERAL SERVICES LTD
Company Information

Directors

Mr. Inamullah Tariq
Mr. KaleemUllah Tariq
Mr. Mohammad Tariq
Mr. Mudassar Ahmed
Mrs. Sadia Amran

Secretary

Mohammad TARIQ

Accountants

Taxacolega Chartered Accountants
187A London Road
Croydon
London
Surrey
CR0 2RJ

Registered office

73
Mitcham Lane
London
England
SW16 6LY

Registered number

08071263

DIRECTORS AND TRUSTEES

The directors of the charitable company are also its trustees for the purpose of charity. The trustees present their annual report for the period from 01 June 2022 to 31 May 2023 and confirm they comply with the Charities act 1993, as amended by the Charities Act 2006, the trust deed and the Charities SORP 2015.

The Trustees who served during the period and since the end of the financial period were:

Mr. Inamullah Tariq
Mr. Kaleemullah Tariq
Mr. Mohammad Tariq
Mr. Mudassar Ahmed
Mrs. Sadia Amran

REGISTERED OFFICE

73 Mitcham Lane,
London,
England,
SW16 6LY

PRINCIPAL ADMINISTRATOR

Mr. Mohammad Tariq

ACCOUNTANTS

Taxacolega Ltd
Chartered Accountants
187A London Road
Croydon CR0 2RJ

INDEPENDENT EXAMINER

Waqas Sagar
FCCA, ACA

MUSLIMS FUNERAL SERVICES LTD

Registered number: 08071263

Directors' Report

The directors present their report and financial statements for the year ended 31 May 2023.

Principal activities

The company's principal activity during the year continued to be ...

Directors

The following persons served as directors during the year:

Mr. Inamullah Tariq
Mr. KaleemUllah Tariq
Mr. Mohammad Tariq
Mr. Mudassar Ahmed
Mrs. Sadia Amran

Disclosure of information to auditors

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report was approved by the board on 26 September 2023 and signed by its order.

Inamullah TARIQ
Mohammad TARIQ
Secretary

**MUSLIMS FUNERAL SERVICES LTD
FOR THE YEAR ENDED 31 MAY 2023
INDEPENDENT EXAMINER REPORT**

Accotax Chartered Accountants was appointed as the charitable company's independent examiner during the year and has expressed willingness to continue in that capacity.

We report on the accounts for the period from 1st June 2022 to 31st May 2023.

Respective responsibilities of trustees and reporting accountants:

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the charity commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to our attention.

Basis of Independent examiner's report:

Our examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement:

In connection with our examination, no major matter has come to our attention:

- Which gives us reasonable cause to believe that any material respect the requirements: to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met ; or
- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Waqas Sagar

ACA, FCCA

Accotax

Accountants & Tax Consultants

12 London Road

Morden

SM4 5BQ

Date: 02/10/2023

MUSLIMS FUNERAL SERVICES LTD
Income Statement
for the year ended 31 May 2023

	Notes	2023 £	2022 £
Donations	2	870,523	530,018
Cost of sales		(797,217)	(547,653)
Gross profit/(loss)		<u>73,306</u>	<u>(17,635)</u>
Administrative expenses		(86,400)	(53,571)
Other operating income		14,135	33,473
Operating profit/(loss)	3	<u>1,041</u>	<u>(37,733)</u>
Profit/(loss) on ordinary activities before taxation		<u>1,041</u>	<u>(37,733)</u>
Tax on profit/(loss) on ordinary activities	5	-	-
Profit/(loss) for the financial year		<u><u>1,041</u></u>	<u><u>(37,733)</u></u>

MUSLIMS FUNERAL SERVICES LTD
Statement of Financial Position
as at 31 May 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	6	4,798	16,104
Current assets			
Debtors	7	49,006	62,260
Cash at bank and in hand		52,262	50,710
		<u>101,268</u>	<u>112,970</u>
Creditors: amounts falling due within one year	8	(2,041)	(12,117)
Net current assets		<u>99,227</u>	<u>100,853</u>
Total assets less current liabilities		<u>104,025</u>	<u>116,957</u>
Creditors: amounts falling due after more than one year	9	-	(13,973)
Net assets		<u>104,025</u>	<u>102,984</u>
Capital and reserves			
Profit and loss account	10	104,025	102,984
Total equity		<u>104,025</u>	<u>102,984</u>

Inamullah TARIQ

Director

Approved by the board on 26 September 2023

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2023

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investment property

Investment property is initially recognised at cost and then subsequently measured at fair value. Changes in value are recognised in profit or loss.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2023

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction.

At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2023

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Analysis of turnover	2023	2022
	£	£
Sale of goods	<u>870,523</u>	<u>530,018</u>
By geographical market:		
UK	<u>870,523</u>	<u>530,018</u>
3 Operating profit	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>11,306</u>	<u>16,955</u>
4 Staff costs	2023	2022
	£	£
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	-	-
	<u>-</u>	<u>-</u>
Average number of employees during the year	Number	Number
	<u>-</u>	<u>-</u>
5 Taxation	2023	2022
	£	£
Analysis of charge in period		
Tax on profit on ordinary activities	<u>-</u>	<u>-</u>
Factors affecting tax charge for period		
The differences between the tax assessed for the period and the standard rate of corporation tax are explained as follows:		
	2023	2022
	£	£
Profit/(loss) on ordinary activities before tax	<u>1,041</u>	<u>(37,733)</u>

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2023

Standard rate of corporation tax in the UK	20%	20%
	£	£
Profit on ordinary activities multiplied by the standard rate of corporation tax	208	(7,547)
Effects of:		
Expenses not deductible for tax purposes	(208)	7,547
Current tax charge for period	<u>-</u>	<u>-</u>

Factors that may affect future tax charges

6 Tangible fixed assets

	Fixture & Fittings	P&M and Computer & IT	Motor vehicles	Total
	<i>At cost</i>	<i>At cost</i>	<i>At cost</i>	
	£	£	£	£
Cost or valuation				
At 1 June 2022	6,087	17,795	44,970	68,852
At 31 May 2023	<u>6,087</u>	<u>17,795</u>	<u>44,970</u>	<u>68,852</u>
Depreciation				
At 1 June 2022	5,395	16,176	31,177	52,748
Charge for the year	692	1,620	8,994	11,306
At 31 May 2023	<u>6,087</u>	<u>17,796</u>	<u>40,171</u>	<u>64,054</u>
Carrying amount				
At 31 May 2023	<u>-</u>	<u>(1)</u>	<u>4,799</u>	<u>4,798</u>
At 31 May 2022	<u>692</u>	<u>1,619</u>	<u>13,793</u>	<u>16,104</u>

7 Debtors

	2023	2022
	£	£
Trade debtors	9,620	9,620
Other debtors	39,386	52,640
	<u>49,006</u>	<u>62,260</u>

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	10,106
Other creditors	2,041	2,011

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2023

	<u>2,041</u>	<u>12,117</u>
9 Creditors: amounts falling due after one year	2023	2022
	£	£
Other creditors	<u>-</u>	<u>13,973</u>
10 Profit and loss account	2023	2022
	£	£
At 1 June	102,984	140,717
Profit/(loss) for the financial year	1,041	(37,733)
At 31 May	<u>104,025</u>	<u>102,984</u>

11 Presentation currency

The financial statements are presented in Sterling.

12 Legal form of entity and country of incorporation

MUSLIMS FUNERAL SERVICES LTD is a private company limited by shares and incorporated in England.

13 Principal place of business

The address of the company's principal place of business and registered office is:

73
 Mitcham Lane
 London
 England
 SW16 6LY

14 Reconciliations on adoption of FRS 102

Profit and loss for the year ended 31 May 2022	£
Loss under former UK GAAP	(37,733)
Loss under FRS 102	<u>(37,733)</u>
Balance sheet at 31 May 2022	£
Equity under former UK GAAP	102,984

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2023

Equity under FRS 102	<u>102,984</u>
Balance sheet at 1 June 2021	£
Equity under former UK GAAP	-
Equity under FRS 102	<u>-</u>

MUSLIMS FUNERAL SERVICES LTD**Detailed profit and loss account****for the year ended 31 May 2023***This schedule does not form part of the statutory accounts*

	2023	2022
	£	£
Donations	870,523	530,018
Cost of sales	(797,217)	(547,653)
Gross profit/(loss)	<u>73,306</u>	<u>(17,635)</u>
Administrative expenses	(86,400)	(53,571)
Other operating income	14,135	33,473
Operating profit/(loss)	<u>1,041</u>	<u>(37,733)</u>
Profit/(loss) before tax	<u>1,041</u>	<u>(37,733)</u>

MUSLIMS FUNERAL SERVICES LTD**Detailed profit and loss account****for the year ended 31 May 2023***This schedule does not form part of the statutory accounts*

	2023	2022
	£	£
Sales		
Donations	<u>870,523</u>	<u>530,018</u>
Cost of sales		
Subcontractor costs	31,200	26,924
Carriage	59,608	42,371
Other direct costs	<u>706,409</u>	<u>478,358</u>
	<u>797,217</u>	<u>547,653</u>
Administrative expenses		
Employee costs:		
Staff training and welfare	4,387	5,000
Travel and subsistence	2,547	3,397
Motor expenses	<u>22,223</u>	<u>10,132</u>
	<u>29,157</u>	<u>18,529</u>
Premises costs:		
Rent	21,040	-
Light and heat	7,900	4,675
	<u>28,940</u>	<u>4,675</u>
General administrative expenses:		
Telephone and internet	2,617	1,074
Stationery and printing	287	24
Bank charges	801	838
Insurance	241	106
Equipment expensed	5,441	4,641
Software	150	-
Repairs and maintenance	3,570	4,809
Depreciation	<u>11,305</u>	<u>16,955</u>
	<u>24,412</u>	<u>28,447</u>
Legal and professional costs:		
Accountancy fees	1,920	1,920
Advertising and PR	1,971	-
	<u>3,891</u>	<u>1,920</u>
	<u>86,400</u>	<u>53,571</u>
Other operating income		
Other operating income	<u>14,135</u>	<u>33,473</u>

MUSLIMS FUNERAL SERVICES LTD

England & Wales - Charity number 1149022

Accounts

DIRECTORS AND TRUSTEES

The directors of the charitable company are also its trustees for the purpose of charity. The trustees present their annual report for the period from 01 June 2021 to 31 May 2022 and confirm they comply with the Charities act 1993, as amended by the Charities Act 2006, the trust deed and the Charities SORP 2015.

The Trustees who served during the period and since the end of the financial period were:

Mr. Inamullah Tariq
Mr. KaleemUllah Tariq
Mr. Mohammad Tariq
Mr. Mudassar Ahmed
Mrs. Sadia Amran

REGISTERED OFFICE

73 Mitcham Lane,
London,
England,
SW16 6LY

PRINCIPAL ADMINISTRATOR

Mr. Mohammad Tariq

ACCOUNTANTS

Taxacolega Ltd
Chartered Accountants
187A London Road
Croydon CR0 2RJ

INDEPENDENT EXAMINER

Waqas Sagar
FCCA, ACA

Registered number
08071263

MUSLIMS FUNERAL SERVICES LTD

Report and Financial Statements

31 May 2022

MUSLIMS FUNERAL SERVICES LTD
Report and accounts
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MUSLIMS FUNERAL SERVICES LTD
Company Information

Directors

Mr. Inamullah Tariq
Mr. KaleemUllah Tariq
Mr. Mohammad Tariq
Mr. Mudassar Ahmed
Mrs. Sadia Amran

Secretary

Mohammad TARIQ

Accountants

Taxacolega Chartered Certified Accountant
187A London Road
Croydon
London
Surrey
CR0 2RJ

Registered office

73
Mitcham Lane
London
England
SW16 6LY

Registered number

08071263

DIRECTORS AND TRUSTEES

The directors of the charitable company are also its trustees for the purpose of charity. The trustees present their annual report for the period from 01 June 2021 to 31 May 2022 and confirm they comply with the Charities act 1993, as amended by the Charities Act 2006, the trust deed and the Charities SORP 2015.

The Trustees who served during the period and since the end of the financial period were:

Mr. Inamullah Tariq
Mr. KaleemUllah Tariq
Mr. Mohammad Tariq
Mr. Mudassar Ahmed
Mrs. Sadia Amran

REGISTERED OFFICE

73 Mitcham Lane,
London,
England,
SW16 6LY

PRINCIPAL ADMINISTRATOR

Mr. Mohammad Tariq

ACCOUNTANTS

Taxacolega Ltd
Chartered Accountants
187A London Road
Croydon CR0 2RJ

INDEPENDENT EXAMINER

Waqas Sagar
FCCA, ACA

MUSLIMS FUNERAL SERVICES LTD

STRUCTURE, GOVERNANCE AND MANAGEMENT GOVERNING DOCUMENT

GOVERNING DOCUMENT

Muslims Funeral Services is a registered charity and company limited by guarantee without share capital. It is governed by its Constitution (Memorandum and Articles of Association), adopted on 22 June 2012.

ORGANISATION OF THE CHARITY

Muslims Funeral Services operates in its 6th year. The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

TRUSTEE SELECTION, INDUCTION AND TRAINING

As set out in the Articles of Association, the Trustees have the power to appoint additional trustees. The Trustees are elected by a majority vote of the existing trustees. New trustees are familiarised with their responsibilities as trustees through induction process.

RISK MANAGEMENT

The Trustees have conducted a review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks.

Internal financial risks are minimised by the implementation of procedures for authorisation of all transactions.

All policies and procedures are periodically reviewed to ensure that they still meet the needs of the organisation

OBJECTIVES AND ACTIVITIES

Objects & Activities:

We visit the families who have just suffered a loss in their family to comfort through the funeral process.

On behalf of the families we make the necessary arrangements for the forthcoming funeral.

In order to swiftly complete the necessary tasks in a short time, we pay for the cost of the funeral and the costs are then reimbursed by the family as soon as possible.

We also provide post burial support if needed.

If any Muslim has no next of kin in the UK or cannot be contacted, through donations from the general public we cover the cost of the funeral and burial of the deceased.

We publish information which is useful in times of bereavement and distributed to the relevant places.

Achievements:

We benefit the public by providing 24/7, 365 days a year support service for those Muslims who lost their loved ones or have suffered a bereavement.

On behalf of the families we make the necessary arrangements for the funeral and remove the burden and stress from them.

We also provide the post burial support where it is required.

Plans for future periods:

We are planning to circulate the words to the public by using different strategies so more people can take benefit from this charity organisation we are thinking to raise donations from the registered members that will be used in helping those people who will not be able to afford the burial cost.

MUSLIMS FUNERAL SERVICES LTD

Registered number: 08071263

Directors' Report

The directors present their report and financial statements for the year ended 31 May 2022.

Principal activities

The company's principal activity during the year continued to be ...

Directors

The following persons served as directors during the year:

Mr. Inamullah Tariq
Mr. KaleemUllah Tariq
Mr. Mohammad Tariq
Mr. Mudassar Ahmed
Mrs. Sadia Amran

Disclosure of information to auditors

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This report was approved by the board on 14 November 2022 and signed by its order.

Inamullah TARIQ
Mohammad TARIQ
Secretary

**MUSLIMS FUNERAL SERVICES LTD
FOR THE YEAR ENDED 31 MAY 2021
INDEPENDENT EXAMINER REPORT**

Accotax Chartered Accountants was appointed as the charitable company's independent examiner during the year and has expressed willingness to continue in that capacity.

We report on the accounts for the period from 1st June 2021 to 31st May 2022.

Respective responsibilities of trustees and reporting accountants:

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the charity commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to our attention.

Basis of Independent examiner's report:

Our examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement:

In connection with our examination, no major matter has come to our attention:

- Which gives us reasonable cause to believe that any material respect the requirements: to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 396 of the Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met ; or
- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Waqas Sagar

ACA, FCCA

Accotax

Accountants & Tax Consultants

12 London Road

Morden

SM4 5BQ

Date: 14/11/2022

MUSLIMS FUNERAL SERVICES LTD
Income Statement
for the year ended 31 May 2022

	Notes	2022 £	2021 £
Donations	2	530,018	825,058
Cost of sales		(547,653)	(729,687)
Gross (loss)/profit		<u>(17,635)</u>	<u>95,371</u>
Administrative expenses		(53,571)	(67,884)
Other operating income		33,473	-
Operating (loss)/profit	3	<u>(37,733)</u>	<u>27,487</u>
(Loss)/profit on ordinary activities before taxation		<u>(37,733)</u>	<u>27,487</u>
Tax on (loss)/profit on ordinary activities	5	-	-
(Loss)/profit for the financial year		<u>(37,733)</u>	<u>27,487</u>

MUSLIMS FUNERAL SERVICES LTD
Statement of Financial Position
as at 31 May 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	6	16,104	33,059
Current assets			
Debtors	7	62,260	19,620
Cash at bank and in hand		50,710	116,378
		<u>112,970</u>	<u>135,998</u>
Creditors: amounts falling due within one year	8	(12,117)	(14,366)
Net current assets		<u>100,853</u>	<u>121,632</u>
Total assets less current liabilities		<u>116,957</u>	<u>154,691</u>
Creditors: amounts falling due after more than one year	9	(13,973)	(13,974)
Net assets		<u>102,984</u>	<u>140,717</u>
Capital and reserves			
Profit and loss account	10	102,984	140,717
Total equity		<u>102,984</u>	<u>140,717</u>

Inamullah TARIQ

Director

Approved by the board on 14 November 2022

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2022

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investment property

Investment property is initially recognised at cost and then subsequently measured at fair value. Changes in value are recognised in profit or loss.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2022

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction.

At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2022

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Analysis of turnover	2022	2021
	£	£
Sale of goods	<u>530,018</u>	<u>825,058</u>
By geographical market:		
UK	<u>530,018</u>	<u>825,058</u>
3 Operating profit	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>16,955</u>	<u>16,955</u>
4 Staff costs	2022	2021
	£	£
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	-	-
	<u>-</u>	<u>-</u>
Average number of employees during the year	Number	Number
	<u>-</u>	<u>-</u>
5 Taxation	2022	2021
	£	£
Analysis of charge in period		
Tax on profit on ordinary activities	<u>-</u>	<u>-</u>
Factors affecting tax charge for period		
The differences between the tax assessed for the period and the standard rate of corporation tax are explained as follows:		
	2022	2021
	£	£
(Loss)/profit on ordinary activities before tax	<u>(37,733)</u>	<u>27,487</u>

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2022

Standard rate of corporation tax in the UK	20%	20%
	£	£
Profit on ordinary activities multiplied by the standard rate of corporation tax	(7,547)	5,497
Effects of:		
Expenses not deductible for tax purposes	7,547	(5,497)
Current tax charge for period	<u>-</u>	<u>-</u>

Factors that may affect future tax charges

6 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings, tools and equipment	Total
	<i>At cost</i>	<i>At cost</i>	<i>At cost</i>	
	£	£	£	£
Cost or valuation				
At 1 June 2021	6,087	17,795	44,970	68,852
At 31 May 2022	<u>6,087</u>	<u>17,795</u>	<u>44,970</u>	<u>68,852</u>
Depreciation				
At 1 June 2021	3,366	10,244	22,183	35,793
Charge for the year	<u>2,029</u>	<u>5,932</u>	<u>8,994</u>	<u>16,955</u>
At 31 May 2022	<u>5,395</u>	<u>16,176</u>	<u>31,177</u>	<u>52,748</u>
Carrying amount				
At 31 May 2022	<u>692</u>	<u>1,619</u>	<u>13,793</u>	<u>16,104</u>
At 31 May 2021	<u>2,721</u>	<u>7,551</u>	<u>22,787</u>	<u>33,059</u>

7 Debtors

	2022	2021
	£	£
Trade debtors	9,620	9,620
Other debtors	<u>52,640</u>	<u>10,000</u>
	<u>62,260</u>	<u>19,620</u>

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	10,106	10,106

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2022

Other creditors	2,011	4,260
	<u>12,117</u>	<u>14,366</u>

9 Creditors: amounts falling due after one year

2022	2021
£	£

Other creditors	<u>13,973</u>	<u>13,974</u>
-----------------	---------------	---------------

10 Profit and loss account

2022	2021
£	£

At 1 June	140,717	113,230
(Loss)/profit for the financial year	(37,733)	27,487

At 31 May	<u>102,984</u>	<u>140,717</u>
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11 Presentation currency

The financial statements are presented in Sterling.

12 Legal form of entity and country of incorporation

MUSLIMS FUNERAL SERVICES LTD is a private company limited by shares and incorporated in England.

13 Principal place of business

The address of the company's principal place of business and registered office is:

73
 Mitcham Lane
 London
 England
 SW16 6LY

14 Reconciliations on adoption of FRS 102

Profit and loss for the year ended 31 May 2021	£
Profit under former UK GAAP	27,487
Profit under FRS 102	<u>27,487</u>
Balance sheet at 31 May 2021	£
Equity under former UK GAAP	140,717

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2022

Equity under FRS 102	<u>140,717</u>
Balance sheet at 1 June 2020	£
Equity under former UK GAAP	-
Equity under FRS 102	<u>-</u>

MUSLIMS FUNERAL SERVICES LTD**Detailed profit and loss account****for the year ended 31 May 2022***This schedule does not form part of the statutory accounts*

	2022	2021
	£	£
Donations	530,018	825,058
Cost of sales	(547,653)	(729,687)
Gross (loss)/profit	<u>(17,635)</u>	<u>95,371</u>
Administrative expenses	(53,571)	(67,884)
Other operating income	33,473	-
Operating (loss)/profit	<u>(37,733)</u>	<u>27,487</u>
(Loss)/profit before tax	<u>(37,733)</u>	<u>27,487</u>

MUSLIMS FUNERAL SERVICES LTD**Detailed profit and loss account****for the year ended 31 May 2022***This schedule does not form part of the statutory accounts*

	2022	2021
	£	£
Sales		
Donations	<u>530,018</u>	<u>825,058</u>
Cost of sales		
Subcontractor costs	26,924	8,000
Carriage	42,371	24,906
Other direct costs	<u>478,358</u>	<u>696,781</u>
	<u>547,653</u>	<u>729,687</u>
Administrative expenses		
Employee costs:		
Staff training and welfare	5,000	-
Travel and subsistence	3,397	1,184
Motor expenses	<u>10,132</u>	<u>5,764</u>
	<u>18,529</u>	<u>6,948</u>
Premises costs:		
Light and heat	4,675	2,811
Cleaning	-	795
Waste Charges	-	205
	<u>4,675</u>	<u>3,811</u>
General administrative expenses:		
Telephone and internet	1,074	356
Stationery and printing	24	1,360
Charity	-	100
Bank charges	838	374
Insurance	106	4,398
Equipment expensed	4,641	21,098
Repairs and maintenance	4,809	5,797
Depreciation	<u>16,955</u>	<u>16,955</u>
	<u>28,447</u>	<u>50,438</u>
Legal and professional costs:		
Accountancy fees	1,920	4,260
Other legal and professional	-	2,427
	<u>1,920</u>	<u>6,687</u>
	<u>53,571</u>	<u>67,884</u>
Other operating income		
Other operating income	<u>33,473</u>	<u>-</u>

**MUSLIMS FUNERAL SERVICES LTD
FOR THE YEAR ENDED 31 MAY 2022
INDEPENDENT EXAMINER REPORT**

Accotax Chartered Accountants was appointed as the charitable company's independent examiner during the year and has expressed willingness to continue in that capacity.

We report on the accounts for the period from 1st June 2021 to 31st May 2022.

Respective responsibilities of trustees and reporting accountants:

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general directions given by the charity commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to our attention.

Basis of Independent examiner's report:

Our examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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In connection with our examination, no major matter has come to our attention:

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Companies Act 2006 and the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Waqas Sagar
ACA, FCCA

Accotax
Accountants & Tax Consultants

12 London Road
Morden
SM4 5BQ

Date: 14/11/2022

MUSLIMS FUNERAL SERVICES LTD

England & Wales - Charity number 1149022

Accounts

Registered number
08071263

MUSLIMS FUNERAL SERVICES LTD

Report and Accounts

31 May 2021

MUSLIMS FUNERAL SERVICES LTD
Report and accounts
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Detailed Profit and loss account 2	13

MUSLIMS FUNERAL SERVICES LTD
Company Information

Directors

Mr. Inamullah Tariq
Mr. KaleemUllah Tariq
Mr. Mohammad Tariq
Mr. Mudassar Ahmed
Mrs. Sadia Amran

Secretary

Mohammad TARIQ

Accountants

Taxacolega Chartered Accountants
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London Road
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Surrey
CR0 2RJ

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Mrs. Sadia Amran

REGISTERED OFFICE 73 Mitcham Lane,
London,
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SW16 6LY

PRINCIPAL ADMINISTRATOR Mr. Mohammad Tariq

ACCOUNTANTS
Taxacolega Ltd
Chartered Accountants
187A London Road
Croydon CR0 2RJ

INDEPENDENT EXAMINER
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FCCA, ACA

MUSLIMS FUNERAL SERVICES LTD

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On behalf of the families we make the necessary arrangements for the forthcoming funeral.

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MUSLIMS FUNERAL SERVICES LTD

Registered number: 08071263

Directors' Report

The directors present their report and accounts for the year ended 31 May 2021.

Principal activities

The company's principal activity during the year continued to be ...

Directors

The following persons served as directors during the year:

Inamullah Tariq
Kaleemullah Tariq
Sa'Dullah TARIQ

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 21 December 2021 and signed by its order.

Inamullah TARIQ
Mohammad TARIQ
Secretary

**MUSLIMS FUNERAL SERVICES LTD
FOR THE YEAR ENDED 31 MAY 2021
INDEPENDENT EXAMINER REPORT**

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- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Waqas Sagar

ACA, FCCA

Accotax

Accountants & Tax Consultants

12 London Road

Morden

SM4 5BQ

Date: 21/03/2022

MUSLIMS FUNERAL SERVICES LTD
Profit and Loss Account
for the year ended 31 May 2021

	2021	2020
	£	£
Donations	825,058	842,713
Cost of sales	(704,781)	(712,897)
Gross profit	<u>120,277</u>	<u>129,816</u>
Administrative expenses	(92,790)	(70,338)
Operating profit	<u>27,487</u>	<u>59,478</u>
Profit before taxation	<u>27,487</u>	<u>59,478</u>
Tax on profit	-	-
Profit for the financial year	<u><u>27,487</u></u>	<u><u>59,478</u></u>

MUSLIMS FUNERAL SERVICES LTD

Registered number: 08071263

Balance Sheet

as at 31 May 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	33,059	43,079
Current assets			
Debtors	4	19,620	9,620
Cash at bank and in hand		116,378	84,603
		<u>135,998</u>	<u>94,223</u>
Creditors: amounts falling due within one year	5	(14,366)	(24,072)
Net current assets		<u>121,632</u>	<u>70,151</u>
Total assets less current liabilities		<u>154,691</u>	<u>113,230</u>
Creditors: amounts falling due after more than one year	6	(13,974)	-
Net assets		<u>140,717</u>	<u>113,230</u>
Capital and reserves			
Profit and loss account		140,717	113,230
Shareholder's funds		<u>140,717</u>	<u>113,230</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Inamullah TARIQ

Director

Approved by the board on 21 December 2021

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Motor Vehicles	over 5 years
P&M and Computer & IT	over 3 years
Fixtures, fittings, tools and equipment	over 3 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2021

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

2021	2020
Number	Number

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2021

Average number of persons employed by the company 0 0

3 Tangible fixed assets

	Fixture & Fittings £	P&M and Computer & IT £	Motor vehicles - Ambulance £	Total £
Cost				
At 1 June 2020	4,012	12,935	44,970	61,917
Additions	2,075	4,860	-	6,935
At 31 May 2021	<u>6,087</u>	<u>17,795</u>	<u>44,970</u>	<u>68,852</u>
Depreciation				
At 1 June 2020	1,337	4,312	13,189	18,838
Charge for the year	2,029	5,932	8,994	16,955
At 31 May 2021	<u>3,366</u>	<u>10,244</u>	<u>22,183</u>	<u>35,793</u>
Net book value				
At 31 May 2021	<u>2,721</u>	<u>7,551</u>	<u>22,787</u>	<u>33,059</u>
At 31 May 2020	<u>2,675</u>	<u>8,623</u>	<u>31,781</u>	<u>43,079</u>

4 Debtors

	2021 £	2020 £
Trade debtors	9,620	9,620
Other debtors	10,000	-
	<u>19,620</u>	<u>9,620</u>

5 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	10,106	10,106
Other creditors	4,260	13,966
	<u>14,366</u>	<u>24,072</u>

6 Creditors: amounts falling due after one year

	2021 £	2020 £
Other creditors	<u>13,974</u>	<u>-</u>

7 Other information

MUSLIMS FUNERAL SERVICES LTD is a private company limited by shares and incorporated in England. Its registered office is:

MUSLIMS FUNERAL SERVICES LTD
Notes to the Accounts
for the year ended 31 May 2021

Mitcham Lane
London
England
SW16 6LY

MUSLIMS FUNERAL SERVICES LTD**Detailed profit and loss account****for the year ended 31 May 2021***This schedule does not form part of the statutory accounts*

	2021	2020
	£	£
Donations	825,058	842,713
Cost of sales	(704,781)	(712,897)
Gross profit	<u>120,277</u>	<u>129,816</u>
Administrative expenses	(92,790)	(70,338)
Operating profit	<u>27,487</u>	<u>59,478</u>
Profit before tax	<u>27,487</u>	<u>59,478</u>

MUSLIMS FUNERAL SERVICES LTD**Detailed profit and loss account****for the year ended 31 May 2021***This schedule does not form part of the statutory accounts*

	2021	2020
	£	£
Income		
Donations	<u>825,058</u>	<u>842,713</u>
Cost of sales		
Subcontractor costs	8,000	-
Other direct costs	<u>696,781</u>	<u>712,897</u>
	<u>704,781</u>	<u>712,897</u>
Administrative expenses		
Employee costs:		
Travel and subsistence	1,184	589
Motor expenses	5,764	19,459
Entertaining	-	66
	<u>6,948</u>	<u>20,114</u>
Premises costs:		
Cleaning Cost	795	-
Rates	-	1,308
Waste Charges	205	593
Light and heat	2,811	1,058
Office Equipment	-	1,180
Use of home	-	208
	<u>3,811</u>	<u>4,347</u>
General administrative expenses:		
Telephone and internet	356	2,434
Postage	-	67
Stationery and printing	1,360	61
Fines and Penalties	-	300
Van Hire	-	5,720
Web Hosting	-	276
Bank charges	374	502
Insurance	4,398	1,381
Equipment expensed	21,098	3,461
Charity	100	22
Custom VAT & Custom Clearance	-	1,637
Repairs and maintenance	5,797	8,036
Depreciation	16,955	14,643
Delivery Charges	<u>24,906</u>	<u>1,674</u>
	<u>75,344</u>	<u>40,214</u>
Legal and professional costs:		
Accountancy fees	4,260	1,260
Other Finance Charges	-	835
Other legal and professional	<u>2,427</u>	<u>3,568</u>
	<u>6,687</u>	<u>5,663</u>
	<u>92,790</u>	<u>70,338</u>