

## 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:

<b>Total Income:</b>	£918,889
<b>Total Expenditure:</b>	£930,690
<b>Loss:</b>	£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**

A handwritten signature in cursive script, appearing to be 'AT'.

**Director and Trustee**

 <b>CHARITY COMMISSION</b> FOR ENGLAND AND WALES	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 £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds 2025 £ F04	Prior year funds 2024 £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
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
<b>Total</b>	S07	918,889	-	-	918,889	801,731
<b>Resources expended (Note 6 &amp; 11)</b>						
<b>Expenditure on:</b>						
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	-			-	-
<b>Total</b>	S13	930,690	-	-	930,690	793,160
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S14	- 11,801	-	-	- 11,801	8,571
Net gains/(losses) on investments	S15	-	-	-	-	-
<b>Net income/(expenditure)</b>	S16	- 11,801	-	-	- 11,801	8,571
<b>Net movement in funds</b>	S21	- 11,801	-	-	- 11,801	8,571
<b>Reconciliation of funds:</b>						
Total funds brought forward	S22	112,596	-	-	112,596	104,025
<b>Total funds carried forward</b>	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
<b>Fixed assets</b>							
<b>Tangible assets</b>	(Note 14)	B02	13,231	-	-	13,231	16,837
<b>Total fixed assets</b>		B05	13,231	-	-	13,231	16,837
<b>Current assets</b>							
<b>Debtors</b>	(Note 19)	B07	42,729	-	-	42,729	43,095
<b>Cash at bank and in hand</b>	(Note 24)	B09	46,395	-	-	46,395	54,905
<b>Total current assets</b>		B10	89,124	-	-	89,124	98,000
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	- 1,560	-	-	- 1,560	- 2,242
<b>Net current assets/(liabilities)</b>		B12	87,564	-	-	87,564	95,758
<b>Total assets less current liabilities</b>		B13	100,795	-	-	100,795	112,595
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	100,795	-	-	100,795	112,595
<b>Funds of the Charity</b>							
<b>Unrestricted funds(Previous year Surplus)</b>		B19	112,596		-	112,596	104,025
<b>Unrestricted funds(This year Surplus)</b>			- 11,801			- 11,801	8,571
<b>Revaluation reserve</b>		B20				-	
<b>Total funds</b>		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.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes ✓	No ✓	N/a ✓
<b>Offsetting</b>	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.	Yes ✓	No ✓	N/a ✓
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes ✓	No ✓	N/a ✓
<b>Legacies</b>	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). 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.	Yes ✓	No ✓	N/a ✓
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes ✓	No ✓	N/a ✓
<b>Tax reclaims on donations and gifts</b>	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.	Yes ✓	No ✓	N/a ✓
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes ✓	No ✓	N/a ✓
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes ✓	No ✓	N/a ✓
	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.	Yes ✓	No ✓	N/a ✓
	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'.	Yes ✓	No ✓	N/a ✓
	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.	Yes ✓	No ✓	N/a ✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes ✓	No ✓	N/a ✓
<b>Donated services and facilities</b>	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.	Yes ✓	No ✓	N/a ✓
	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.	Yes ✓	No ✓	N/a ✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes ✓	No ✓	N/a ✓
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ✓	No ✓	N/a ✓
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ✓	No ✓	N/a ✓
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes ✓	No ✓	N/a ✓
	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.	Yes ✓	No ✓	N/a ✓

**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

They are valued at cost.

Yes	No	N/a
✓	✓	✓

The depreciation rates and methods used are disclosed in note 9.2.

**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

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

Section C	Notes to the accounts	(cont)
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**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
<b>Expenditure on charitable activities:</b>								
Charitable activities	885,458	-	-	885,458	715,604	-	-	715,604
<b>Total expenditure on charitable activities</b>	<b>885,458</b>	<b>-</b>	<b>-</b>	<b>885,458</b>	<b>715,604</b>	<b>-</b>	<b>-</b>	<b>715,604</b>

**Other Expenditure**

Depreciation:	3,608			3,608	8,406	-	-	8,406
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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
Sationery 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

<b>Other Expenditure</b>	<b>45,232</b>	<b>-</b>	<b>-</b>	<b>45,232</b>	<b>77,556</b>	<b>-</b>	<b>-</b>	<b>77,556</b>
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<b>Other</b>								-
Other direct cost				-				-

<b>Total other cost</b>	<b>-</b>			<b>-</b>				<b>-</b>
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<b>TOTAL EXPENDITURE</b>	<b>45,232</b>	<b>-</b>	<b>-</b>	<b>45,232</b>	<b>77,556</b>	<b>-</b>	<b>-</b>	<b>77,556</b>
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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					
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)
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**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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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		
<b>Total</b> - 1,560	- 2,242	-	-

Section C	Notes to the accounts	(cont)
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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