

Company number 011404951
Charity number 1183902

Sadaqah Jariyah Funeral Services Limited

Financial Statements

Year ended 30 June 2021

Butt & Co
CHARTERED
CERTIFIED ACCOUNTANTS

Sadaqah Jariyah Funeral Services Limited

Financial Statements

Year ended 30 June 2021

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Sadaqah Jariyah Funeral Services Limited

Financial Statements

Year ended 30 June 2021

Company information

Structure

Company limited by guarantee

Registered and principal Office

652 Huddersfield Road
Dewsbury
WF13 3HP

Bank

Barclays Bank

Independent examiner

K Butt
Butt & Co
Chartered Certified Accountants
18 Silk Mill Close
Leeds
LS16 6PW

Sadaqah Jariyah Funeral Services Limited

Financial Statements

Year ended 30 June 2021

Trustees' Report

The Trustees present their annual report and Financial Statements for the year ended 30 June 2021.

Objects

To support and help the community around funeral and burial services.

Organization

Trustees	(unpaid)	Muhammed Zabed
	(unpaid)	Nasir Ahmed
	(unpaid)	Khalid Hussain Ditta

Trustees' responsibilities

Charities Act 2011, Companies Act 2016 and FRS 102 SORP require the trustees to prepare the financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the income and expenditure for the year then ended. In preparing these statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed in the financial statements.
- Prepare the financial statements on the going concern basis, unless it is unreasonable to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements, comply with the Companies Act 2016, Charities Acts and FRS 102 SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Risk Management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures designed to mitigate those risks;
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

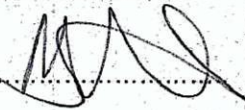
Reserves policy

The charity aims to hold and maintain a cash balance for core running expenses of the centre for one month.

Review

During the year the charity continued work in pursuance of its objectives, to provide facilities for the local community. One grant for administrative support was received towards the end of the year. Main support continued to arrive from members of the general public. This year was similar to the previous one but the retained surplus was higher due to unspent grant at the year end. Surplus stood at £23,430.00 (2020 surplus £9,395.00).

On behalf of the trustees

Signed: 

Name: Mr Muhammed Zayed

Date 29.04.22

Independent Examiner's Report

To the Members of

Sadaqah Jariyah Funeral Services Limited

Year ended 30 June 2021

I report on the accounts of the company, along with the accompanying notes, for the year ended 30 June 2021.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the Charity 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 period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My 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 company 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act and with the methods and principles of the FRS 102 SORP have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. B. F. Butt F.C.C.A.

Butt & Co

Chartered Certified Accountants
18 Silk Mill Close
Leeds, LS16 6PW

Date: 29.04.22

Sadaqah Jariyah Funeral Services Limited

**Statement of Financial Activities
(including income and expenditure account)**

Year Ended 30 June 2021

	Unrestricted funds £	Restricted funds £	Total funds £	2020 Prior year funds £
Income (Note 2)				
Income from:				
Donations	47,062	-	47,062	49,678
Grants	-	5,000	5,000	1,996
Total	47,062	5,000	52,062	51,674
Expenditure (Note 3)				
Expenditure on:				
Charitable activities	28,632	-	28,632	42,279
Total	28,632	-	28,632	42,279
Net Income	18,430	5,000	23,430	9,395
Total funds brought forward	17,609	-	17,609	8,214
Total funds carried forward	36,039	5,000	41,039	17,609

Sadaqah Jariyah Funeral Services Limited

Balance Sheet

As at 30 June 2021

				2020	
	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Tangible fixed assets	5	38,470	-	38,470	12,190
Current assets					
Debtors	6	1,303	-	1,303	168
Cash at bank and in hand		3,066	-	3,066	6,151
Total current assets		4,369	-	4,369	6,319
Creditors:					
Amounts falling due within one year	7	1,800	-	1,800	900
Net current assets		2,569	-	2,569	5,419
Net assets		41,039	-	41,039	17,609
Funds of the Charity					
Restricted funds		-	5,000	5,000	-
Unrestricted funds		36,039	-	36,039	17,609
Total funds	8	36,039	5,000	41,039	17,609

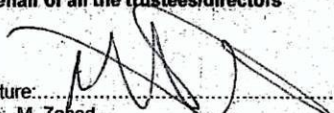
The company was entitled to exemption from audit under S.477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

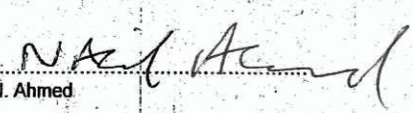
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

On behalf of all the trustees/directors

Signature: 
Name: M. Zayed

Date: 29 April 2022

Director authenticating accounts being sent to Companies House

Signature: 
Name: N. Ahmed

Date: 29 April 2022

Sadaqah Jariyah Funeral Services Limited

Notes to the Financial Statements

Year Ended 30 June 2021

1. Principal accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2016

and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

and with the Charities Act 2011.

and with the Companies Act 1016

Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

Recognition of income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

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.

Fund accounting

Restricted funds

These are assigned by the donor, or the terms of the appeal. They are used in accordance with the purpose specified.

Unrestricted funds

These are the accumulated surplus or deficit on the statement of the financial activities which are available for use at the discretion of the trustees, in furtherance of the objectives of the charity.

Sadaqah Jariyah Funeral Services Limited

Notes to the Financial Statements

Year Ended 30 June 2021

Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.
Fixed assets costing less than £1,000.00 are not capitalised.

Depreciation

Depreciation is not provided for buildings on the ground that it would be immaterial. The premises are occupied by the charity and are very well maintained. Estimated residual values are not lower than the carrying amounts. They are however reviewed for impairment, by the directors, in accordance with FRS 11. Other assets are depreciated as follows:

Fixtures and equipment 25% reducing balance

2 Incoming resources

	Unrestricted	Restricted	Total	2020
	£	£	£	£
Donations	47,062		47,062	49,678
Grants		5,000	5,000	1,996
	<u>47,062</u>	<u>5,000</u>	<u>52,062</u>	<u>51,674</u>

Expenditure

3 Expenditure on:

Charitable activities

Donations and sponsorships	-	-	-	3,045
Caskets and burial costs	8,918		8,918	27,290
Air transport	200		200	270
Support workers	30		30	-
Advertising	111		111	14
Motor expenses	7,349		7,349	4,165
Repairs and renewals	200		200	280
Professional fees	336		336	182
Uniforms and work wear	742		742	275
Donation platform charges	72		72	-
Staff training	39		39	-
Cleaning and hygiene	306		306	2,698
Sundry	-		-	197
Accounts and report	900		900	900
Loss on disposal of fixed asset	-		-	467
Depreciation	9,430		9,430	2,860
Total	<u>28,632</u>	<u>-</u>	<u>28,632</u>	<u>42,279</u>

Sadaqah Jariyah Funeral Services Limited

Notes to the Financial Statements

Year Ended 30 June 2021

	£	2020 £
4 Net deficit		
This has been arrived at after charging the following		
Depreciation	9,430	2,860
Staff costs		
The charity is run entirely by volunteers and unpaid trustees, without incurring any staff cost.		
5 Fixed assets		
	Equipment £	Motor vehicle £
Cost		Total £
1st July 2020	-	16,750
Additions	1,250	34,460
Disposal	-	-
30 June 2021	1,250	51,210
Depreciation		
1st July 2020	-	4,560
Charge for the year	250.00	9,180
Disposal	-	-
30 June 2021	250	13,740
Net book value		
30 June 2021	1,000.00	37,470
30 June 2020	-	12,190
	£	2020 £
6 Debtors		
Prepayments	1,303	168
7 Creditors		
Amounts falling due within one year		
Accruals	1,800	900

Sadaqah Jariyah Funeral Services Limited

Notes to the Financial Statements

Year Ended 30 June 2021

8 Details of material funds held and movements during the current reporting period

Fund		Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
		£	£	£	£	£
Restricted funds						
G2	One Community	-	5,000	-	-	5,000
		-	5,000	-	-	5,000
Unrestricted funds		17,609	47,062	(28,632)	-	36,039
Total Funds		17,609	52,062	(28,632)	-	41,039

Key

G2 One Community Foundation; admin support grant

9 Share capital

The charity is incorporated under the companies Act 2006 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one hundred pounds as may be required in the event of the company being wound up whilst he or she is still a member.