

Registered number - 11404951
Charity number - 1183902

Sadaqah Jariyah Funeral Services Ltd

Accounts

30 June 2022

Sadaqah Jariyah Funeral Services Ltd
Report and accounts
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Sadaqah Jariyah Funeral Services Ltd

Company Information

Trustees

Mr Mohammed Zabed
Mr Nasir Ahmed
Mr Khalid Hussain Ditta

Accountants

S.A.H. Associates
Chartered Certified Accountants
40 Wakefield Road
Dewsbury
West Yorkshire
WF12 8AT

Bankers

Barclays Bank Plc
Leicester
Leicestershire
LE87 2BB

Registered office

652 Huddersfield Road
Dewsbury
West Yorkshire
WF13 3HP

Registered number

11404951

Structure

Company limited by guarantee

Sadaqah Jariyah Funeral Services Ltd
Registered number: 11404951
Charity number: 1183902

Trustees' Report

The trustees present their annual report and financial statements for the year ended 30 June 2022.

Principal activities

The company's principal activity during the year was to support and help the community around funeral and burial services.

Trustees

The following persons served as trustees during the year:

Mr Mohammed Zabed
Mr Nasir Ahmed
Mr 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 the 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. Main support continued to arrive from the members of the general public. In the current year (2022) the net expenditure exceeded income by £10,397 due to "restricted" payments towards support worker (2021 surplus was £23,430).

This report was approved by the board on 24 April 2023 and signed on its behalf.



Mr Mohammed Zabed
Trustees

Sadaqah Jariyah Funeral Services Ltd
Independent Examiners' Report

Independent Examiners' report to the directors of
Sadaqah Jariyah Funeral Services Ltd

I report on the accounts of the company, along with the accompanying notes, for the year ended 30 June 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the Charity for the purpose 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.

S.A.H. Associates
Chartered Certified Accountants

40 Wakefield Road
Dewsbury
West Yorkshire
WF12 8AT

24 April 2023

Sadaqah Jariyah Funeral Services Ltd

Income and Expenditure Account for the year ended 30 June 2022

	2022 £	2021 £
Income	26,724	52,062
Expenditure on charitable activities	(37,121)	(28,632)
Net (expenditure)/income	<u>(10,397)</u>	<u>23,430</u>
(Expenditure)/income before taxation	<u>(10,397)</u>	<u>23,430</u>
Tax on (loss)/profit	-	-
(Expenditure)/income for the financial year	<u>(10,397)</u>	<u>23,430</u>

Sadaqah Jariyah Funeral Services Ltd**Registered number:** 11404951**Balance Sheet****as at 30 June 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	30,896	38,470
Current assets			
Debtors	5	1,303	1,303
Cash at bank and in hand		693	3,066
		<u>1,996</u>	<u>4,369</u>
Creditors: amounts falling due within one year	6	(2,250)	(1,800)
Net current (liabilities)/assets		<u>(254)</u>	<u>2,569</u>
Net assets		<u>30,642</u>	<u>41,039</u>
Funds of the Charity			
Unrestricted funds	7	30,642	41,039
Total funds		<u>30,642</u>	<u>41,039</u>

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

The trustees 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.

M Zayed

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Mr Mohammed Zayed

On behalf of the trustees

Approved by the board on 24 April 2023

N Ahmed

.....
Mr Nasir Ahmed

Director

Approved by the board on 24 April 2023

Sadaqah Jariyah Funeral Services Ltd
Notes to the Accounts
for the year ended 30 June 2022

1 Accounting policies

Basis of preparation

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 charities Act 2016

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.

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	20% reducing balance
Fixtures, fittings, tools and equipment	20% reducing balance

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless requires or permitted by the FRS 102 SORP or FRS 102.

Sadaqah Jariyah Funeral Services Ltd
Notes to the Accounts
for the year ended 30 June 2022

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.

Taxation

The charity is exempt from paying corporation tax as all the income is derived from donations and/or grants.

2 Incoming resources	<u>2022</u> <u>Unrestricted</u>	<u>2022</u> <u>Restricted</u>	2022 £	2021 £
Donations	26,724	-	26,724	47,062
Grants	-	-	-	5,000
	<u>26,724</u>	<u>-</u>	<u>26,724</u>	<u>52,062</u>

3 Employees

The charity is run entirely by volunteers and unpaid trustees, without incurring any staff cost.

4 Tangible fixed assets

	Plant and equipment etc £	Motor vehicles £	Total £
Cost			
At 1 July 2021	1,250	51,210	52,460
At 30 June 2022	<u>1,250</u>	<u>51,210</u>	<u>52,460</u>
Depreciation			
At 1 July 2021	250	13,740	13,990
Charge for the year	200	7,374	7,574
At 30 June 2022	<u>450</u>	<u>21,114</u>	<u>21,564</u>
Net book value			
At 30 June 2022	<u>800</u>	<u>30,096</u>	<u>30,896</u>
At 30 June 2021	<u>1,000</u>	<u>37,470</u>	<u>38,470</u>

Sadaqah Jariyah Funeral Services Ltd
Notes to the Accounts
for the year ended 30 June 2022

5 Debtors	2022 £	2021 £
Prepayments	<u>1,303</u>	<u>1,303</u>

6 Creditors: amounts falling due within one year	2022 £	2021 £
Accruals	<u>2,250</u>	<u>1,800</u>

7 Movement of funds	B/fwd £	Income £	Expenditure £	C/fwd £
Funds:				
Restricted funds	10,000	-	(10,000)	-
Unrestricted funds	31,039	26,724	(27,121)	30,642
	<u>41,039</u>	<u>26,724</u>	<u>(37,121)</u>	<u>30,642</u>

8 Related party transactions

There are no related party transactions to disclose.

9 Limited by guarantee

Each member having undertaken to contribute such amounts not exceeding £100 as may be required in the event of the company being wound up whilst he or she is still a member.

10 Other information

Sadaqah Jariyah Funeral Services Ltd is a private company limited by guarantee and incorporated in England. Its registered office is:
652 Huddersfield Road
Dewsbury
West Yorkshire
WF13 3HP

Sadaqah Jariyah Funeral Services Ltd
Detailed profit and loss account
for the year ended 30 June 2022

This schedule does not form part of the statutory accounts

	2022 £	2021 £
Income	26,724	52,062
Administrative expenses	(37,121)	(28,632)
Net (expenditure)/income	<u>(10,397)</u>	<u>23,430</u>
(Expenditure)/income before tax	<u>(10,397)</u>	<u>23,430</u>

Sadaqah Jariyah Funeral Services Ltd
Detailed profit and loss account
for the year ended 30 June 2022

This schedule does not form part of the statutory accounts

	<i>Unrestricted</i>	<i>Restricted</i>	2022	2021
	£	£	£	£
Incoming resources				
Grants			-	5,000
Donations	26,724		26,724	47,062
	<u>26,724</u>	<u>-</u>	<u>26,724</u>	<u>52,062</u>
Administrative expenses				
Casket and burial costs	7,331		7,331	8,918
Support workers	-	10,000	10,000	30
Air Transport	2,975		2,975	200
Staff training and welfare	-		-	39
Motor expenses	3,303		3,303	7,349
Donation platform charges	96		96	72
Cleaning and hygiene	109		109	306
Subscriptions	346		346	-
Insurance	4,314		4,314	-
Repairs and renewals	-		-	200
Depreciation	7,575		7,575	9,430
Uniforms and workwear	579		579	741
Accountancy fees	450		450	900
Advertising and PR	43		43	111
Other legal and professional	-		-	336
	<u>27,121</u>	<u>10,000</u>	<u>37,121</u>	<u>28,632</u>