

**COMMUNITY FUNERAL RELIEF**

**Charity No. 1190713**

**Trustee's Annual Report and financial statements**

**30 June 2022**

**COMMUNITY FUNERAL RELIEF  
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## **COMMUNITY FUNERAL RELIEF TRUSTEES ANNUAL REPORT**

The Trustee, presents their report with the unaudited financial statements of the charity for the year ended 30 June 2022.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Charity No. 1190713

Registered Office

42 Gardner Close  
London  
E11 2HN

#### **Trustee**

The following Trustee served during the year:

#### **MBARAK HUSSEIN MBARAK**

##### **Trustees**

ALI MKUBWA SAID  
FARIDA MOHAMMED ALLY  
AISHA OMAR

SALIM AMAR SAAD  
MALIK MAHMUD OMAR  
ABUBAKAR HAMAD

SAMIRA MOHAMED YAHYA  
FAHMI MASOUD SAID  
BIMU HASSAN ABDALLAH

##### **Accountants**

Paul Victoria Accountants  
2nd Floor  
134 South street  
Romford, Essex  
RM1 1TE

The Trustee is responsible for keeping proper accounting records that 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 taking reasonable steps for the the Companies Act 2006. The Trustee is also responsible for safeguarding the assets of the charity and hence prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

MBARAK HUSSEIN MBARAK  
Chairman  
09/08/2022

# **Independent Examiner's report to the trustees/directors of COMMUNITY FUNERAL RELIEF CIO**

I report on the accounts for the year ended 30 June 2022 which are set out on pages 3 to 14.

## **Respective responsibilities of trustees/Directors and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees/directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. 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 statement**

My examination was carried out in accordance with 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 the trustees/directors 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  
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 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.

09 August 2022

Olusola Olalekan Shokunbi FCCA  
Paul Victoria Accountants  
2nd Floor, 134 South street, Romford, Essex RM1 1TE

**COMMUNITY FUNERAL RELIEF  
STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 30 June 2022**

	Notes	Unrestrict ed funds 2022 £	Restrict ed funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and Legacies	4	27,072	0	27,072	30,805
<b>Total</b>		<b>27,072</b>	<b>0</b>	<b>27,072</b>	<b>30,805</b>
<b>Expenditure on:</b>					
Raising funds	5	0	0	0	0
Charitable activities	6	6,600	0	6,600	14,600
Other	7	1,649	0	1,649	3,676
<b>Total</b>		<b>8,249</b>	<b>0</b>	<b>8,249</b>	<b>18,276</b>
Net gains on investment		0	0	0	0
<b>Net(expenditure)/income</b>	8	<b>18,823</b>	<b>0</b>	<b>18,823</b>	<b>12,530</b>
Transfers between funds		0	0	0	0
<b>Net(expenditure)/income before other gains/(losses)</b>		<b>18,823</b>	<b>0</b>	<b>18,823</b>	<b>12,530</b>
<b>Other gains and losses:</b>		0	0	0	0
<b>Net movement in funds</b>		<b>18,823</b>	<b>0</b>	<b>18,823</b>	<b>12,530</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		73,553	0	73,553	61,023
<b>Total funds carried forward</b>		<b>92,376</b>	<b>0</b>	<b>92,376</b>	<b>73,553</b>

**COMMUNITY FUNERAL RELIEF  
BALANCE SHEET**

as at 30 June 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	<u>0</u> 0	<u>0</u> 0
<b>Current Assets</b>			
Debtors	11	10,000	0
Cash at bank and in hand		<u>82,726</u>	<u>73,902</u>
		92,726	73,902
<b>Net Current Assets</b>		<b>92,726</b>	<b>73,902</b>
<b>Creditor: Amounts falling due within one year</b>		<b>(350)</b>	<b>(350)</b>
<b>Total assets less current liabilities</b>		<u><b>92,376</b></u>	<u><b>73,552</b></u>
<b>Net assets excluding pension asset or liability</b>		<u><b>92,376</b></u>	<u><b>73,552</b></u>
<b>Total net assets</b>		<u><b>92,376</b></u>	<u><b>73,552</b></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	12		
Restricted income funds		<u>0</u> 0	<u>0</u> 0
<b>Unrestricted funds</b>	12		
General funds		<u>92,376</u>	<u>73,552</u>
		92,376	73,552
<b>Reserves</b>	12		
<b>Total funds</b>		<u><b>92,376</b></u>	<u><b>73,552</b></u>

The financial statements on pages 3 to 14 were approved by the Trustees on 9 August 2022 and were signed on its behalf by:

MBARAK HUSSEIN MBARAK  
Chair of Trustees

## **COMMUNITY FUNERAL RELIEF NOTES TO THE ACCOUNTS**

**for the year ended 30 June 2022**

### **1 Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

#### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### **Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a valuation reserve representing the restatement of investment assets at their market values.

#### **Income**

Recognition of income: Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and is virtually certain to receive, the income and the amount of income can be measured with sufficient reliability.

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and Legacies	Voluntary income received by way of grants, donations and gifts is included in the SOFA when receivable and only when the Charity has unconditional entitlement to the income.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## **COMMUNITY FUNERAL RELIEF NOTES TO THE ACCOUNTS**

### **Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**                      The charity is exempt from corporation tax on its charitable activities.

### **Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

### **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.



## **COMMUNITY FUNERAL RELIEF NOTES TO THE ACCOUNTS**

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of charity are recorded at the rate of exchange on the date that the transaction occurred.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and the reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expenses on a straight-line basis.

### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## **2. Company status**

The organisation is a registered Charity organisation and consequently does not have share Capital.

**COMMUNITY FUNERAL RELIEF  
NOTES TO THE ACCOUNTS**

**3 Statement of Financial Activities-prior year**

	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
<b>Income and endowments from:</b>			
Contributions and joining fee	0	30,805	30,805
<b>Total</b>	<u>0</u>	<u>30,805</u>	<u>30,805</u>
<b>Expenditure on:</b>			
Raising funds	0	0	0
Charitable activities	0	14,600	14,600
Other	0	3,676	3,676
<b>Total</b>	<u>0</u>	<u>18,276</u>	<u>18,276</u>
<b>Net expenditure</b>	<u>0</u>	<u>12,530</u>	<u>12,529</u>
<b>Transfer between funds</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Income before other gains/(losses):</b>	<u>0</u>	<u>12,530</u>	<u>12,529</u>
<b>Other gains and losses:</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net movement in funds:</b>	<u>0</u>	<u>12,530</u>	<u>12,529</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	<u>0</u>	<u>61,023</u>	<u>61,023</u>
<b>Total funds carried forward</b>	<u>0</u>	<u>73,553</u>	<u>73,553</u>

**4 Income from contributions and joining fee**

Unrestricted funds	Total	Total
	2022	2021
£	£	£
<u>27,072</u>	<u>27,072</u>	<u>30,805</u>
<u>27,072</u>	<u>27,072</u>	<u>30,805</u>

**5 Expenditure on raising funds**

	Total	Total
	2021	2021
	£	£
<i>Costs of generating voluntary income</i>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

**COMMUNITY FUNERAL RELIEF  
NOTES TO THE ACCOUNTS**

**6 Expenditure on charitable activities**

	Unrestricted funds	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>	6,600	6,600	14,600
<i>Governance costs</i>	0	0	0
	<u>6,600</u>	<u>6,600</u>	<u>14,600</u>

**7 Other expenditure**

	Unrestricted funds	Total 2022	Total 2021
	£	£	£
Employee costs	0	0	0
Motor and travel costs	0	0	147
Premises costs	0	0	0
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	0	0	0
General administrative costs	1,299	1,299	2,257
Legal and professional costs	350	350	1,272
Other	0	0	0
	<u>1,649</u>	<u>1,649</u>	<u>3,676</u>

**8 Net (expenditure)/income before transfers**

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>0</u>	<u>0</u>

**9 Staff costs**

	2022	2021
Salaries and wages	0	0
Social security costs	0	0
	<u>0</u>	<u>0</u>

No employee received emoluments in excess of £60,000.

**COMMUNITY FUNERAL RELIEF  
NOTES TO THE ACCOUNTS**

**10 Tangible fixed assets**

	<b>TFA 2</b>	<b>TFA3</b>	<b>Investment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>				
Additions	0	0	0	0
at 30 June 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Depreciation and impairment</b>				
At 1 November 2020	0	0	0	0
Depreciation charge for the year	0	0	0	0
at 30 June 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net book values</b>				
At 30 June 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 30 June 2020	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**11 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	10,000	0
	<u>10,000</u>	<u>0</u>

**12 Movement in funds**

	<b>At 1 August 2021</b>	<b>Incoming resources (including other gains/losses)</b>	<b>Resources Expended</b>	<b>Gross Transfers</b>	<b>At 30 June 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	73,552	27,072	8,249	0	92,375
<b>Revaluation Reserves:</b>					
	<u>73,552</u>	<u>27,072</u>	<u>8,249</u>	<u>0</u>	<u>92,375</u>

**COMMUNITY FUNERAL RELIEF  
NOTES TO THE ACCOUNTS**

**13 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Fixed assets	0	0
Net current assets	0	0
	<u>0</u>	<u>0</u>

**14 Related party disclosures**

**Creditor include amount owed to a trustee as at the year end totalling £3,000**

**COMMUNITY FUNERAL RELIEF  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 30 June 2022**

	<b>Unrestricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Joining Fee	0	0	11,757
Renewal Fee	0	0	10,124
Contributions	<u>27,072</u>	<u>27,072</u>	<u>8,925</u>
	<u>27,072</u>	<u>27,072</u>	<u>30,805</u>
<b>Total income and endowments</b>	<u>27,072</u>	<u>27,072</u>	<u>30,805</u>
<b>Expenditure on:</b>			
Costs of generating donations and legacies	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total of expenditure on raising funds</b>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable activities	<u>6,600</u>	<u>6,600</u>	<u>14,600</u>
	<u>6,600</u>	<u>6,600</u>	<u>14,600</u>
<b>Total of expenditure on charitable activities</b>	<u>6,600</u>	<u>6,600</u>	<u>14,600</u>
Other expenditure	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
Employee costs			
Salaries/wages	0	0	0
Employer's NIC	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
Motor and travel costs			
Vehicles-General costs	0	0	0
Vehicles-Fuel	0	0	0
Travel and subsistence	<u>0</u>	<u>0</u>	<u>147</u>
	<u>0</u>	<u>0</u>	<u>147</u>
Premises costs			
Rent	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>

**COMMUNITY FUNERAL RELIEF  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 30 June 2022**

General administrative costs,  
including depreciation and  
amortisation

	50	50	0
Bank charges	0	0	0
Equipment expensed	0	0	0
Software, IT support and related costs	513	513	2,257
Stationery and printing	40	40	0
Telephone, fax and broadband	696	696	0
	<u>1,299</u>	<u>1,299</u>	<u>2,257</u>

Legal and professional costs	0	0	922
Accountancy and bookkeeping	350	350	350
	<u>350</u>	<u>350</u>	<u>1,272</u>

<b>Total of expenditure of other costs</b>	<u>1,649</u>	<u>1,649</u>	<u>3,676</u>
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<b>Total expenditure</b>	8,249	8,249	18,276
Net gains on investment	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net(expenditure)/income</b>	18,823	18,823	12,530
Transfers between funds	<u>0</u>	<u>0</u>	<u>0</u>

<b>Net(expenditure)/income before other gains/(losses)</b>	18,823	18,823	12,530
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Other Gains	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net movement in funds</b>	<u>18,823</u>	<u>18,823</u>	<u>12,530</u>