

COMMUNITY FUNERAL RELIEF

Charity No. 1190713

Trustee's Annual Report and financial statements

30 June 2023

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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 2023.

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 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
10 July 2023

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

I report on the accounts for the year ended 30 June 2023 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 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 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.

10 July 2023

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 2023

	Notes	Unrestrict ed funds 2023 £	Restrict ed funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and Legacies	4	<u>31,600</u>	<u>0</u>	<u>31,600</u>	<u>27,072</u>
Total		31,600	0	31,600	27,072
Expenditure on:					
Raising funds	5	0	0	0	0
Charitable activities	6	14,924	0	14,924	6,600
Other	7	<u>2,228</u>	<u>0</u>	<u>2,228</u>	<u>1,649</u>
Total		17,152	0	17,152	8,249
Net gains on investment		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net(expenditure)/income	8	14,448	0	14,448	18,823
Transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net(expenditure)/income before other gains/(losses)		14,448	0	14,448	18,823
Other gains and losses:		0	0	0	0
Net movement in funds		14,448	0	14,448	18,823
Reconciliation of funds:					
Total funds brought forward		92,376	0	92,376	73,553
Total funds carried forward		106,824	0	106,824	92,376

**COMMUNITY FUNERAL RELIEF
BALANCE SHEET**

as at 30 June 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	<u>0</u> 0	<u>0</u> 0
Current Assets			
Debtors	11	10,000	10,000
Cash at bank and in hand		<u>97,174</u>	<u>82,726</u>
		107,174	92,726
Net Current Assets		107,174	92,726
Creditor: Amounts falling due within one year		(350)	(350)
Total assets less current liabilities		106,824	92,376
Net assets excluding pension asset or liability		106,824	92,376
Total net assets		106,824	92,376
The funds of the charity			
Restricted funds	12		
Restricted income funds		<u>0</u> 0	<u>0</u> 0
Unrestricted funds	12		
General funds		<u>106,824</u>	<u>92,376</u>
		106,824	92,376
Reserves	12		
Total funds		106,824	92,376

The financial statements on pages 3 to 14 were approved by the Trustees on 10 July 2023 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 2023

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 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 purchase of 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 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Contributions and joining fee	0	27,072	27,072
Total	0	27,072	27,072
Expenditure on:			
Raising funds	0	0	0
Charitable activities	0	6,600	6,600
Other	0	1,649	1,649
Total	0	8,249	8,249
Net expenditure	0	18,823	18,823
Transfer between funds	0	0	0
Net Income before other gains/(losses):	0	18,823	18,823
Other gains and losses:	0	0	0
Net movement in funds:	0	18,823	18,823
Reconciliation of funds:			
Total funds brought forward	0	73,553	73,553
Total funds carried forward	0	92,376	92,376

4 Income from contributions and joining fee

Unrestricted funds	Total 2023	Total 2022
£	£	£
31,600	31,600	27,072
31,600	31,600	27,072

5 Expenditure on raising funds

	Total 2022 £	Total 2022 £
<i>Costs of generating voluntary income</i>	0	0
	0	0

**COMMUNITY FUNERAL RELIEF
NOTES TO THE ACCOUNTS**

6 Expenditure on charitable activities

	Unrestricted funds	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>	14,924	14,924	6,600
<i>Governance costs</i>	0	0	0
	<u>14,924</u>	<u>14,924</u>	<u>6,600</u>

7 Other expenditure

	Unrestricted funds	Total 2023	Total 2022
	£	£	£
Employee costs	0	0	0
Motor and travel costs	0	0	0
Premises costs	0	0	0
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	0	0	0
General administrative costs	1,028	1,028	1,299
Legal and professional costs	400	400	350
Other	800	800	0
	<u>2,228</u>	<u>2,228</u>	<u>1,649</u>

8 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>0</u>	<u>0</u>

9 Staff costs

	2023	2022
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

	TFA 2	TFA3	Investment	Total
	£	£	£	£
Cost or revaluation				
Additions	0	0	0	0
at 30 June 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Depreciation and impairment				
At 1 November 2022	0	0	0	0
Depreciation charge for the year	0	0	0	0
at 30 June 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net book values				
At 30 June 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 30 June 2022	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

11 Debtors

	2023 £	2022 £
Other debtors	10,000	10,000
	<u>10,000</u>	<u>10,000</u>

12 Movement in funds

	At 1 August 2022	Incoming resources (including other gains/loss es)	Resource s Expended	Gross Transfers	At 30 June 2023
	£	£	£	£	£
Unrestricted funds:					
General funds	92,376	31,600	16,352	0	107,624
Revaluation Reserves:					
	<u>92,376</u>	<u>31,600</u>	<u>16,352</u>	<u>0</u>	<u>107,624</u>

**COMMUNITY FUNERAL RELIEF
NOTES TO THE ACCOUNTS**

13 Analysis of net assets between funds

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

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

for the year ended 30 June 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Joining Fee	1,745	1,745	0
Renewal Fee	10,444	10,444	0
Upgrade Fee	555	555	0
Contributions	18,856	18,856	27,072
	<u>31,600</u>	<u>31,600</u>	<u>27,072</u>
Total income and endowments	31,600	31,600	27,072
Expenditure on:			
Costs of generating donations and legacies	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total of expenditure on raising funds	0	0	0
Charitable activities	14,924	14,924	6,600
	<u>14,924</u>	<u>14,924</u>	<u>6,600</u>
Total of expenditure on charitable activities	14,924	14,924	6,600
Other expenditure	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Employee costs			
Salaries/wages	0	0	0
Employer's NIC	0	0	0
	<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	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Premises costs			
Rent	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

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

for the year ended 30 June 2023

General administrative costs, including depreciation and amortisation	178	178	50
Bank charges	0	0	0
Equipment expensed	0	0	0
Software, IT support and related costs	850	850	513
Stationery and printing	0	0	0
Telephone, fax and broadband	0	0	0
	<u>1,028</u>	<u>1,028</u>	<u>563</u>
Legal and professional costs	0	0	0
Accountancy and bookkeeping	400	400	350
	<u>400</u>	<u>400</u>	<u>350</u>
Total of expenditure of other costs	<u>1,428</u>	<u>1,428</u>	<u>913</u>
Total expenditure	16,352	16,352	8,249
Net gains on investment	0	0	0
Net(expenditure)/income	<u>15,248</u>	<u>15,248</u>	<u>18,823</u>
Transfers between funds	0	0	0
Net(expenditure)/income before other gains/(losses)	15,248	15,248	18,823
Other Gains	0	0	0
Net movement in funds	<u>15,248</u>	<u>15,248</u>	<u>18,823</u>