

Charity registration number: 1194024

Ease: Muslim Funeral Support

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Ease: Muslim Funeral Support

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15

Ease: Muslim Funeral Support

Reference and Administrative Details

Trustees	Mr Jewel Choudhury Mohammed Juhel Miah Anwar Ali
Charity Registration Number	1194024
Principal Office	24 Southill Street Oldham OL4 1DZ
Independent Examiner	Saifur Rahman (FCCA) Rahman Accountants Limited Chartered Certified Accountants 13 Cotswold Drive Royton Oldham OL2 5HD

Ease: Muslim Funeral Support

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

Ease financial burden on families who are unable to pay for funeral costs by paying directly to funeral directors.

Objectives, strategies and activities

This year we have covered the costs of 16 funerals.

Public benefit

- Raised awareness of families struggling to cover the funeral costs of a deceased through social media platforms and appeals.
- Collected funds through monthly donations by direct debit and urgent appeals through charity platforms.
- Made available funds to funeral directors to cover cost of funerals.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

Reserves are held to fund future funerals which are urgently required. Reserves at financial year end totalled £6,086.

Principal funding sources

- Donations on urgent appeal through charity funding platforms.
- Donations through regular direct debits.

Going concern

The trustees have not identified any uncertainties about the charity continuing as a going concern.

Structure, governance and management

Nature of governing document

Charitable Incorporated Organisation - Foundation Model - whereby the only voting members are the charity Trustees. We have adopted the Charity Commissions Model Constitution to ensure we comply with the Charities Act 2011 (the 2011 Act) and the General Regulations. This helps us to ensure we:

- Reflect recommended best practice; and
- Are legally compliant

Ease: Muslim Funeral Support

Trustees' Report (continued)

Recruitment and appointment of trustees

Trustees are appointed for their individual knowledge, experience and skills that are considered essential to ensure the charity's effective administration and its continued sustainability, growth and development. Trustees are appointed by the Board of Trustees in a properly convened meeting.

The annual report was approved by the trustees of the charity on 3 January 2025 and signed on its behalf by:



Mr Jewel Choudhury
Trustee

Ease: Muslim Funeral Support

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 3 January 2025 and signed on its behalf by:



Mr Jewel Choudhury
Trustee

Ease: Muslim Funeral Support

Independent Examiner's Report to the trustees of Ease: Muslim Funeral Support

I report to the trustees on my examination of the accounts of Ease: Muslim Funeral Support for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Ease: Muslim Funeral Support you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Ease: Muslim Funeral Support's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Ease: Muslim Funeral Support as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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Saifur Rahman
ACCA

Rahman Accountants Limited
Chartered Certified Accountants
13 Cotswold Drive
Royton
Oldham
OL2 5HD

3 January 2025

Ease: Muslim Funeral Support

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		6,596	35,174	41,770
Total income		6,596	35,174	41,770
Expenditure on:				
Charitable activities		-	(42,569)	(42,569)
Other expenditure	5	(2,394)	-	(2,394)
Total expenditure		(2,394)	(42,569)	(44,963)
Net income/(expenditure)		4,202	(7,395)	(3,193)
Net movement in funds		4,202	(7,395)	(3,193)
Reconciliation of funds				
Total funds brought forward		452	8,827	9,279
Total funds carried forward	12	4,654	1,432	6,086
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		1,447	22,530	23,977
Total income		1,447	22,530	23,977
Expenditure on:				
Charitable activities		-	(18,598)	(18,598)
Other expenditure	5	(2,191)	-	(2,191)
Total expenditure		(2,191)	(18,598)	(20,789)
Net (expenditure)/income		(744)	3,932	3,188
Net movement in funds		(744)	3,932	3,188
Reconciliation of funds				
Total funds brought forward		1,195	4,896	6,091
Total funds carried forward	12	451	8,828	9,279

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

Ease: Muslim Funeral Support
(Registration number: 1194024)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand	10	6,387	9,579
Creditors: Amounts falling due within one year	11	<u>(301)</u>	<u>(300)</u>
Net assets		<u>6,086</u>	<u>9,279</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		1,432	8,828
Unrestricted income funds			
Unrestricted funds		<u>4,654</u>	<u>451</u>
Total funds	12	<u>6,086</u>	<u>9,279</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 3 January 2025 and signed on their behalf by:


 Mr Jewel Choudhury
 Trustee

Ease: Muslim Funeral Support

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Ease: Muslim Funeral Support meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Ease: Muslim Funeral Support

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Ease: Muslim Funeral Support

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Ease: Muslim Funeral Support

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Ease: Muslim Funeral Support

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	6,596	35,174	41,770
Total for 2024	6,596	35,174	41,770
Total for 2023	1,447	22,530	23,977

3 Expenditure on raising funds

	Total costs £

4 Expenditure on charitable activities

	Note	Restricted funds £	Total funds £
		42,569	42,569
Total for 2023		18,598	18,598

Ease: Muslim Funeral Support

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

		Total expenditure £
5 Other expenditure		
	Unrestricted funds General £	Total funds £
	Note	
Independent examiner fees		
Other fees paid to examiners	300	300
Marketing and publicity	2,094	2,094
Total for 2024	2,394	2,394
Total for 2023	2,191	2,191

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

**2024
£**

7 Trustees remuneration and expenses

8 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
The examining of accounts of any associate of the charity	300	300

Ease: Muslim Funeral Support

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>6,387</u>	<u>9,579</u>

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	1	-
Accruals	<u>300</u>	<u>300</u>
	<u>301</u>	<u>300</u>

12 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	452	6,596	(2,394)	4,654
Restricted funds	<u>8,827</u>	<u>35,174</u>	<u>(42,569)</u>	<u>1,432</u>
Total funds	<u>9,279</u>	<u>41,770</u>	<u>(44,963)</u>	<u>6,086</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	1,195	1,447	(2,191)	451
Restricted funds	<u>4,896</u>	<u>22,530</u>	<u>(18,598)</u>	<u>8,828</u>
Total funds	<u>6,091</u>	<u>23,977</u>	<u>(20,789)</u>	<u>9,279</u>

13 Analysis of net assets between funds

Ease: Muslim Funeral Support

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	6,387	6,387
Current liabilities	(301)	(301)
Total net assets	<u>6,086</u>	<u>6,086</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	9,579	9,579
Current liabilities	(300)	(300)
Total net assets	<u>9,279</u>	<u>9,279</u>

14 Analysis of net funds

	At 1 April 2023 £	At 31 March 2024 £
Cash at bank and in hand	<u>9,579</u>	<u>9,579</u>
Net debt	<u>9,579</u>	<u>9,579</u>
	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	<u>6,391</u>	<u>6,391</u>
Net debt	<u>6,391</u>	<u>6,391</u>

15 Related party transactions

Ease: Muslim Funeral Support

Statement of Financial Activities by fund for the Year Ended 31 March 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	6,596	1,447
Total income	<u>6,596</u>	<u>1,447</u>
Expenditure on:		
Other expenditure	(2,394)	(2,191)
Total expenditure	<u>(2,394)</u>	<u>(2,191)</u>
Net income/(expenditure)	<u>4,202</u>	<u>(744)</u>
Net movement in funds	4,202	(744)
Reconciliation of funds		
Total funds brought forward	<u>452</u>	<u>1,195</u>
Total funds carried forward	<u><u>4,654</u></u>	<u><u>451</u></u>

Ease: Muslim Funeral Support

Statement of Financial Activities by fund for the Year Ended 31 March 2024 (continued)

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	35,174	22,530
Total income	35,174	22,530
Expenditure on:		
Charitable activities	(42,569)	(18,598)
Total expenditure	(42,569)	(18,598)
Net (expenditure)/income	(7,395)	3,932
Net movement in funds	(7,395)	3,932
Reconciliation of funds		
Total funds brought forward	8,827	4,896
Total funds carried forward	1,432	8,828

Ease: Muslim Funeral Support

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	41,770	23,977
Total income	41,770	23,977
Expenditure on:		
Charitable activities (analysed below)	(42,569)	(18,598)
Other expenditure (analysed below)	(2,394)	(2,191)
Total expenditure	(44,963)	(20,789)
Net (expenditure)/income	(3,193)	3,188
Net movement in funds	(3,193)	3,188
Reconciliation of funds		
Total funds brought forward	9,279	6,091
Total funds carried forward	6,086	9,279

Ease: Muslim Funeral Support

Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	35,174	22,530
Appeals and donations	<u>6,596</u>	<u>1,447</u>
	<u>41,770</u>	<u>23,977</u>
<i>Charitable activities</i>		
Funeral Costs	<u>(42,569)</u>	<u>(18,598)</u>
	<u>(42,569)</u>	<u>(18,598)</u>
<i>Other expenditure</i>		
Telephone and fax	(60)	(70)
Computer software and maintenance costs	(431)	(637)
Printing, postage and stationery	(798)	(1,111)
Advertising	(805)	(73)
Accountancy fees	<u>(300)</u>	<u>(300)</u>
	<u>(2,394)</u>	<u>(2,191)</u>

This page does not form part of the statutory financial statements.

