

Muslim Burial Council of North Kirklees

Financial Accounts

for the year ended

31 March 2023

CGI Accountants Ltd
Branch House
31 Branch Road
Batley

Muslim Burial Council of North Kirklees
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Muslim Burial Council of North Kirklees
Legal and administrative information

Trustees

Nazir Daud
Abdullah Yusuf Patel
Mohammed Ishaq
Shahid Razak
Ghulam Hassan Ahmed Maniyar
Soyeb Yusuf

Principal Address

15 Thornfield
Dewsbury
West Yorkshire
WF12 9LA

Registered Charity Number

1199267

Independent Examiner

CGI Accountants Ltd
Branch House
Batley
West Yorkshire
WF17 5SB

Bankers

Lloyds Bank
75 Commercial Street
Batley
WF17 5EQ

Muslim Burial Council of North Kirklees
Statement of Trustees Responsibilities

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

The law applicable to charities in England and Wales 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;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

Muslim Burial Council of North Kirklees **Trustees' Annual Report**

The Trustees present their report and accounts for the period ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is an unincorporated charity, governed by its Trust Deed dated 13 June 2022.

The Trustees who served during the period were:

Nazir Daud

Abdullah Yusuf Patel

Mohammed Ishaq

Shahid Razak

Ghulam Hassan Ahmed Maniyar

Soyeb Yusuf

Risk management

The Muslim Burial Council of North Kirklees has given consideration to the major risks to which the charity is exposed. A review continues to be taken on an annual basis. In particular the need to ensure that appropriate funding is in place.

The Muslim Burial Council of North Kirklees meets on a regular basis to assess the impact of risks identified and make plans to address any issues arising.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure.

Objectives and activities

TO ADVANCE THE ISLAMIC FAITH, FOR THE BENEFIT OF THE PUBLIC AND IN
A. REPRESENTING THE MUSLIM COMMUNITY AND THE MOSQUES OF NORTH
KIRKLEES AT LOCAL AND NATIONAL LEVELS
B. PROVIDING A MUSLIM BEREAVEMENT SERVICE INCLUDING FUNERALS, BURIALS
AND COUNSELLING
C. MAINTAINING LAND AND FACILITIES IN RELATION TO BEREAVEMENTS,
FUNERALS, BURIALS AND COUNSELLING
D. PROVIDING KNOWLEDGE, UNDERSTANDING AND APPRECIATION OF
PROCEDURES AND PRACTICES RELATING TO FUNERALS, AS WELL AS GUIDANCE
AND EDUCATION ON EFFECTIVE, EFFICIENT AND DIGNIFIED BURIALS WITHIN THE
ISLAMIC FAITH.
E. PROVIDING ASSISTANCE AND ADVICE TO MEET THE NECESSARY COSTS OF
BURIALS WHICH INDIVIDUALS COULD NOT OTHERWISE AFFORD THROUGH LACK
OF MEANS

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Muslim Burial Council of North Kirklees
Trustees' Annual Report

Financial review

The Muslim Burial Council of North Kirklees policy is to accrue a level of reserves to ensure continual functioning of the charity through funding delays or unforeseen events. The minimum amount required would need to cover general operating costs for a period of no less than three months.

Declaration

The trustees declare that they have approved the trustees report above.

On behalf of the board of Muslim Burial Council of North Kirklees



Soyeb Yusuf
18 January 2024

Muslim Burial Council of North Kirklees
Independent examiner's report to the trustees of Muslim Burial Council of
North Kirklees(Charity No. 1199267)

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities 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 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 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 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.

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
 - to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

CGI Accountants Ltd
Accountants and Business Advisors

Branch House
31 Branch Road
Batley
West Yorkshire
WF17 5SB

18 January 2024

Muslim Burial Council of North Kirklees
Statement of financial activities

		<u>2023</u>
		<u>£</u>
Incoming resources	2	
Fees & Charges		50,324
Donations and gifts		95
Total incoming resources		<u>50,419</u>
Resources expended	3	
Operating Expenses		
Rent		8,160
Utilities		96
Grave Preparation		5,000
Cemetery Maintenance and Repairs		3,613
Insurance		485
Tools & Equipment		29
Stationery and printing		1
Memberships, Subscriptions and Professional Fees		14
Total Operating Expenses		<u>17,398</u>
Capital Expenses		
Land Development Costs		500
Total Capital Expenses		<u>500</u>
Total resources expended		<u>17,898</u>
Net movement in funds for the year		<u>32,521</u>
Total funds brought forward		120,451
Total funds carried forward		<u>152,972</u>


Muslim Burial Council of North Kirklees
Balance Sheet


Charity Number 1199267

	<u>Notes</u>	<u>2023</u> <u>£</u>
Current assets		
Cash at bank and in hand	152,972	
Current liabilities		
Other liabilities and accruals	5 -	
Net Current Assets		152,972
Net Assets		152,972
Income Funds		
Unrestricted funds	6	120,451
		120,451

The accounts were approved by the Trustees on

18 January 2024


.....
Amar Islam


.....
Soyeb Yusuf

Muslim Burial Council of North Kirklees
Notes to the Accounts
for the year ended 31 March 2023

2 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The Charity has taken advantage of the exemption in Financial Reporting

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Charities Act 2011.

1.2 Incoming Resources

Donations, membership fees and other income are credited to income when

1.3 Resources expended

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Educational Services

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.4 Accumulated funds

The Association's funds consist of unrestricted and, from time to time, restricted amounts. The Association may use unrestricted amounts at its discretion. Restricted funds represent income contributions that are restricted to a particular purpose, in accordance with the donor's wishes.

2 Incoming Resources

	2023
Donations	£
Donations and gifts	95
Fees & Charges	50,324
	<u>50,419</u>

Muslim Burial Council of North Kirklees
Notes to the Accounts
for the year ended 31 March 2023

3 Resources Expended

	2023 £
Rent	8,160
Utilities	96
Grave Preparation	5,000
Cemetery Maintenance and Repairs	3,613
Insurance	485
Tools & Equipment	29
Stationery and printing	1
Memberships, Subscriptions and Professional Fees	14
	<u>17,398</u>

4 Employees

There were no employees during the period.

5 Creditors: amounts due within one year

	2023 £
Accruals	<u>-</u>
	<u>-</u>

6 Funds

	Income for the year	Expenses for the year
Unrestricted	50,419	(17,398)
	<u>50,419</u>	<u>(17,398)</u>