

ETERNAL LIGHT SECONDARY SCHOOL

England & Wales · Charity number 1158519

Details

Other names	ETERNAL LIGHT PROJECT, ETERNAL LIGHT SECONDARY SCHOOL
Status	Registered
Legal form	Trust
Registered	2014-09-10
Register	View on the Charity Commission register

Contact

Address Eternal Light Secondary School
Christopher Street
Bradford
BD5 9DH

Phone 01274 501597

Activities

Objects: 1) TO ADVANCE THE RELIGION OF ISLAM FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE HANAFI DOCTRINE.2)TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL (AND IN PARTICULAR AMONGST MUSLIMS) ON THE SUBJECT OF ISLAM AND TO PROMOTE AND ASSIST IN ACTIVITIES FOR THE PUBLIC BENEFIT IN ALL ASPECTS OF THE SUBJECT. 3) THE ADVANCEMENT OF EDUCATION BY THE CONDUCT OF A SCHOOL AND BY ANCILLIARY EDUCATIONAL ACTIVITIES FOR THE BENEFIT OF THE MUSLIM COMMUNITY.4) SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY DETERMINE FROM TIME TO TIME.

Activities: PROVISION OF EDUCATION INCLUDING NATIONAL CURRICULUM EDUCATION TO GCSE LEVEL AND RELIGIOUS STUDIES.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** BRADFORD CITY
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£408,586	£312,020	-	-
2023-08-31	£403,047	£258,661	-	-
2022-08-31	£396,317	£274,331	-	-
2021-08-31	£1,057,621	£250,294	£1,512,584	20
2020-08-31	£377,604	£218,791	-	-

Trustees

Name	Role	Appointed
Ahmed Ali		2014-09-10
Feizal Patel		2014-09-10
Imran Khan		2018-10-04
Muhammad Abdur Raqeeb		2014-09-10
Rashta Bibi		2023-05-07

ETERNAL LIGHT SECONDARY SCHOOL

England & Wales - Charity number 1158519

Accounts

Eternal Light Secondary School
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 August 2024

Eternal Light Secondary School
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For the year ended 31 August 2024

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Eternal Light Secondary School
Report of the Trustees
For the year ended 31 August 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's objectives are the advancement of education in Bradford as well as advancing the benefit and practise of the religion of Islam for the benefit of the public, by the furtherance of the school known as Eternal Light Secondary School, together with the connected property and assets. These objectives have continued throughout the year and remain unchanged,

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Eternal Light enjoyed an excellent academic year, building on the successes of previous years across both academic and non-academic areas. Year 11 students completed their GCSE examinations with strong outcomes - over 86% of pupils achieved Grade 4 or above in core subjects including English Language, English Literature, Maths, and Double Science. The remaining subjects also saw outstanding results.

Post-16 students were entered for AS Level Computer Science and AS/A2 Level Biology, alongside completing the NCFE Level 3 Diploma in Management Skills and Knowledge, with 100% of students successfully achieving certification.

Throughout the year, students participated in a variety of enriching excursions that supported both their academic learning and personal development. These included trips to Blackpool Theme Park, ten-pin bowling, and even an international trip to Antalya, organised to celebrate the hard work and success of students following their GCSE exams.

In recognition of individual progress and achievement, selected students were rewarded with a range of enjoyable experiences, including go-karting, trampolining, laser tag, golf, and a whole-school end-of-year celebration at Hollywood Bowl, followed by a meal at Jinnah Restaurant. These activities not only celebrated student accomplishments but also fostered a sense of community, motivation, and well-being.

At Eternal Light School we pleased to offer a variety of enriching educational and recreational activities for our students across different year groups. These include subject-specific trips such as the visit to MathsCity in Leeds for a group of Year 9 and 10 students to enhance their mathematical understanding through interactive learning.

A full-day trip to The Centre for Life in Newcastle, where students will engage in hands-on science workshops and exhibitions. Another exciting opportunity was a visit to the Science and Industry Museum in Manchester, offering insight into 250 years of innovation and inspiring students through real-world applications of STEM subjects.

Eternal Light has also formed a partnership with Wise Origin College to work together in supporting our students to improve, learn and develop new skills as well completing recognised, accredited qualifications which will help them in their future careers.

Eternal Light is teamed with Wise origin College which provides valuable pathways such as the Traineeship Programme, designed to equip young people with the skills and confidence needed to succeed in the workplace. Through a combination of education, training, and real-world work experience, students develop essential employability skills. Key areas of focus include CV writing, teamwork, interview preparation, completing job application forms, and effective customer communication and problem-solving. These practical experiences help students become confident, career-ready individuals prepared for future employment.

In addition to vocational training, many students successfully completed advanced courses in Islamic Studies, including Theology and Qur'an memorisation, demonstrating dedication to both academic and spiritual development. To honour these achievements, the school hosted several graduation ceremonies throughout the year, each attended by 400-600 members of the local community. These events celebrated student success, fostered a sense of pride and accomplishment, and strengthened the bond between the school and its wider community.

Eternal Light Secondary School
Report of the Trustees Continued
For the year ended 31 August 2024

FINANCIAL REVIEW

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects to benefit the school.

It is the policy of the charity to review the general fund position with a view to create a separate designated fund for bursaries for talented pupils from disadvantaged backgrounds. Unrestricted general reserves as at 31 August 2024 stood at £1,875,522 (2023: £1,778,956).

The minimum level of reserves to be maintained by the charity has been decided to be one years equivalent of the expenditure of the charity. The expenditure in the current year amounted to £312,020.

The trustees are satisfied with the performance of the charity during the year and the position at 31 August 2024. The trustees consider that the charity is in a strong position and are confident that at this level they would be able to continue the current activities of the charity in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a charity under the Charities Act 1993. It is governed by its Trust Deed dated 13 December 2013 (amended 8 August 2014). The charity enjoys charitable status for taxation purposes.

Anyone over the age of 18 can become a member of the charity subject to approval by the trustees.

No trustee has any beneficial interest in the charity.

Recruitment and appointment of trustees

There have to be a minimum of 3 trustees. There is no maximum limit. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

Prospective trustees must have regard to the skills, knowledge and experience relevant to the charity,

Newly appointed trustees undergo an orientation day to brief them on the legal obligations under Charity Law, the content of the Trust Deed and the processes on decision making within the organisation. Trustees also make acquaintance with key members of the school and its management. The charity encourages trustees to attend, at their discretion, appropriate external training events where these will be of use for the undertaking of the role.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Eternal Light Secondary School
Charity registration number	1158519
Principal address	Christopher Street Bradford West Yorkshire BD5 9DH

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr F Mussa
Mr M Raqeeb
Mr U Iqbal
Mr A Ali
Mr I Khan

Independent examiners	H Raja Associates 2 Fieldhead Street Fieldhead Business Centre Bradford West Yorkshire BD7 1LW
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Eternal Light Secondary School
Report of the Trustees Continued
For the year ended 31 August 2024

Approved by the Board of Trustees and signed on its behalf by

..... 28 June 2025
Mr F Mussa

Eternal Light Secondary School
Independent Examiners Report to the Trustees
For the year ended 31 August 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

28 June 2025

Eternal Light Secondary School
Statement of Financial Activities
For the year ended 31 August 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	6,459	13,846
Charitable activities	3	399,966	387,038
Investments	4	2,161	2,163
Total		408,586	403,047
Expenditure on:			
Raising funds	5	(5,684)	-
Charitable activities	6/7	(306,336)	(258,661)
Total		(312,020)	(258,661)
Net income		96,566	144,386
Reconciliation of funds			
Total funds brought forward		1,778,956	1,634,570
Total funds carried forward		1,875,522	1,778,956

Eternal Light Secondary School
Statement of Financial Position
As at 31 August 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	13	199,490	197,651
Investments		1,400,000	750,000
		1,599,490	947,651
Current assets			
Debtors	14	150,000	150,000
Cash at bank and in hand		137,262	689,339
		287,262	839,339
Creditors: amounts falling due within one year	15	(11,230)	(8,034)
Net current assets		276,032	831,305
Total assets less current liabilities		1,875,522	1,778,956
Net assets		1,875,522	1,778,956
The funds of the charity			
Unrestricted income funds	16	1,875,522	1,778,956
Total funds		1,875,522	1,778,956

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr F Mussa
Trustee

28 June 2025

Eternal Light Secondary School
Notes to the Financial Statements
For the year ended 31 August 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Eternal Light Secondary School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Improvements to property	25 Reducing balance
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2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	6,459	2
Grants received	-	13,844
	6,459	13,846

3. Income from charitable activities

	2024	2023
	£	£
Unrestricted funds		
<i>Fees</i>		
Income from charitable activities	399,966	387,038

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2024

4. Investment income

	2024	2023
	£	£
Unrestricted funds		
Income from investment properties	2,160	2,160
Bank interest receivable	1	3
	2,161	2,163
	2,161	2,163

5. Expenditure on generating donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Subscriptions	5,684	-
	5,684	-
	5,684	-

6. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Fees	222,725	193,177
Support costs	83,611	65,484
	306,336	258,661
	306,336	258,661

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Support costs				
Fees	222,725	83,611	306,336	258,661

Eternal Light Secondary School
Notes to the Financial Statements
For the year ended 31 August 2024

8. Analysis of support costs

	2024	2023
	£	£
Fees		
Management	-	924
Licences & Exam Fees	9,911	10,248
Books	25,387	16,210
Professional Fees	14,117	7,163
Governance costs	34,196	30,939
	83,611	65,484
	83,611	65,484

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	-	924
Trustees' remuneration	24,988	24,670
Staff pension contributions	1,964	1,669
	26,952	27,263
	26,952	27,263

10. Staff costs

Total staff costs for the year ended 31 August 2024 were:

	2024	2023
	£	£
Salaries and wages	194,286	166,163
Social security costs	3,291	954
Pension costs	1,964	1,669
	199,541	168,786
	199,541	168,786

	2024	2023
Employees	0	15
	0	15
	0	15

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2024

13. Tangible fixed assets

Cost or valuation	Land and buildings £	Fixtures and fittings £	Total £
At 01 September 2023	194,879	7,036	201,915
Additions	-	1,839	1,839
At 31 August 2024	194,879	8,875	203,754
Depreciation			
At 01 September 2023	-	4,264	4,264
At 31 August 2024	-	4,264	4,264
Net book values			
At 31 August 2024	194,879	4,611	199,490
At 31 August 2023	194,879	2,772	197,651

14. Debtors

	2024 £	2023 £
Amounts due after more than one year:		
Other debtors	150,000	150,000
	150,000	150,000

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	520	-
Other creditors	10,348	7,672
Accruals and deferred income	362	362
	11,230	8,034

16. Movement in funds

Unrestricted Funds

	Balance at 01/09/2023 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2024 £
<i>General</i>				
General	1,778,956	408,586	(312,020)	1,875,522
	1,778,956	408,586	(312,020)	1,875,522

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2024

Unrestricted Funds - Previous year

	Balance at 01/09/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2023 £
<i>General</i>				
General	1,634,570	403,047	(258,661)	1,778,956
	1,634,570	403,047	(258,661)	1,778,956

Purpose of unrestricted Funds

General

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

17. Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds				
<i>General</i>				
General	199,490	1,400,000	276,032	1,875,522
	199,490	1,400,000	276,032	1,875,522

Previous year

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds				
<i>General</i>				
General	197,651	750,000	831,305	1,778,956
	197,651	750,000	831,305	1,778,956

Eternal Light Secondary School
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	6,459	2
Gift Aid	-	13,844
	6,459	13,846
Charitable activities		
Income from charitable activities	399,966	387,038
	399,966	387,038
Investments		
Income from investment properties	2,160	2,160
Bank interest receivable	1	3
	2,161	2,163
Total incoming resources	408,586	403,047
EXPENDITURE		
Raising donations and legacies		
Subscriptions	(5,684)	-
	(5,684)	-
Charitable activities		
Cost of direct charitable activity	(222,725)	(193,177)
	(222,725)	(193,177)
SUPPORT COSTS		
Management		
Management	-	(924)
	-	(924)
Licences & Exam Fees		
Licences & Exam Fees	(9,911)	(10,248)
	(9,911)	(10,248)
Books		
Books	(25,387)	(16,210)
	(25,387)	(16,210)
Professional Fees		
Professional Fees	(14,117)	(7,163)
	(14,117)	(7,163)
Governance costs		
Governance costs	(34,196)	(30,939)
	(34,196)	(30,939)
Total resources expended	(312,020)	(258,661)
Net Income	96,566	144,386

ETERNAL LIGHT SECONDARY SCHOOL

England & Wales - Charity number 1158519

Accounts

Eternal Light Secondary School
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 August 2023

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Eternal Light Secondary School
Report of the Trustees
For the year ended 31 August 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2023. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's objectives are the advancement of education in Bradford as well as advancing the benefit and practise of the religion of Islam for the benefit of the public, by the furtherance of the school known as Eternal Light Secondary School, together with the connected property and assets. These objectives have continued throughout the year and remain unchanged,

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Eternal Light had an excellent academic year, we were able to build on the successes of previous years in terms of students' academic and non-academic achievements and involvement.

Year 11 students completed their GCSE examinations with more than 86% of pupils achieving a Grade 4 and above in their core subjects of English Language, English Literature, Maths & Double Science. The remaining three subjects also had excellent results.

Post 16 students were entered for AS Level Computer Science, AS / A2 Level Biology.

They also completed NCFE Level 3 Diploma in Management Skills and Knowledge. All students completed the course with a 100% achieving certification.

During the year pupils were taken on many excursions both related to learning and leisure. Such as the Blackpool Theme Park, Ten pin Bowling and an International trip to Antalya to celebrate the students successes following their GCSE exams.

In addition, a range of pupils were treated for excellent progress and achievement with treats such as Go-Karting, Trampolining, Laser Tag, Golfing and an end of year, whole school party at Hollywood Bowl followed by a meal at Pizza Hut.

Eternal Light have also formed a partnership with Wise Origin College to work together in supporting our students to improve, learn and develop new skills as well completing recognised, accredited qualifications which will help them in their future careers.

The College offers courses such as the Traineeship Programme, which is an education and training programme with work experience that unlocks the great potential of young people and prepares them for their future careers by helping them to become 'work ready'.

Some units covered within the programme are highlighted below:

- CV Writing
- Team working
- Preparing for interviews
- How to complete job application forms
- How to Communicate with customers
- How to deal with customer problems

Many students completed their Islamic studies courses of Theology and Quran memorisation. The school held numerous graduation events for all students throughout the year. Each event had an attendance of approximately 400-600 people from the local community.

Eternal Light Secondary School
Report of the Trustees Continued
For the year ended 31 August 2023

FINANCIAL REVIEW

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects to benefit the school.

It is the policy of the charity to review the general fund position with a view to create a separate designated fund for bursaries for talented pupils from disadvantaged backgrounds. Unrestricted general reserves as at 31 August 2023 stood at £1,778,956 (2022: £1,634,570).

The minimum level of reserves to be maintained by the charity has been decided to be one years equivalent of the expenditure of the charity. The expenditure in the current year amounted to £258,661.

The trustees are satisfied with the performance of the charity during the year and the position at 31 August 2023. The trustees consider that the charity is in a strong position and are confident that at this level they would be able to continue the current activities of the charity in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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There have to be a minimum of 3 trustees. There is no maximum limit. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

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REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Eternal Light Secondary School
Charity registration number	1158519
Principal address	Christopher Street Bradford West Yorkshire BD5 9DH

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr F Mussa
Mr M Raqeeb
Mr U Iqbal
Mr A Ali
Mr I Khan

Independent examiners

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

Eternal Light Secondary School
Report of the Trustees Continued
For the year ended 31 August 2023

Approved by the Board of Trustees and signed on its behalf by

..... 31 May 2024
Mr F Mussa

Eternal Light Secondary School
Independent Examiners Report to the Trustees
For the year ended 31 August 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

31 May 2024

Eternal Light Secondary School
Statement of Financial Activities
For the year ended 31 August 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	13,846	21,998
Charitable activities	3	387,038	372,072
Investments	4	2,163	2,247
Total		403,047	396,317
Expenditure on:			
Charitable activities	5/6	(258,661)	(274,331)
Total		(258,661)	(274,331)
Net income		144,386	121,986
Reconciliation of funds			
Total funds brought forward		1,634,570	1,512,584
Total funds carried forward		1,778,956	1,634,570

Eternal Light Secondary School
Statement of Financial Position
As at 31 August 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	12	197,651	198,574
Investments		750,000	750,000
		947,651	948,574
Current assets			
Debtors	13	150,000	150,000
Cash at bank and in hand		689,339	548,440
		839,339	698,440
Creditors: amounts falling due within one year	14	(8,034)	(12,444)
Net current assets		831,305	685,996
Total assets less current liabilities		1,778,956	1,634,570
Net assets		1,778,956	1,634,570
The funds of the charity			
Unrestricted income funds	15	1,778,956	1,634,570
Total funds		1,778,956	1,634,570

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr F Mussa
Trustee
31 May 2024

Eternal Light Secondary School
Notes to the Financial Statements
For the year ended 31 August 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Eternal Light Secondary School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Improvements to property	25 Reducing balance
--------------------------	---------------------

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	2	6,438
Grants received	13,844	15,560
	13,846	21,998

3. Income from charitable activities

	2023	2022
	£	£
Unrestricted funds		
<i>Fees</i>		
Income from charitable activities	387,038	372,072

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2023

4. Investment income

	2023	2022
	£	£
Unrestricted funds		
Income from investment properties	2,160	2,230
Bank interest receivable	3	17
	2,163	2,247
	2,163	2,247

5. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Fees	193,177	202,617
Support costs	65,484	71,714
	258,661	274,331
	258,661	274,331

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Support costs				
Fees	193,177	65,484	258,661	274,331

7. Analysis of support costs

	2023	2022
	£	£
Fees		
Management	924	1,232
Licences & Exam Fees	10,248	4,655
Books	16,210	11,791
Professional Fees	7,163	4,025
Governance costs	30,939	50,011
	65,484	71,714
	65,484	71,714

Eternal Light Secondary School
Notes to the Financial Statements
For the year ended 31 August 2023

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	924	1,232
Trustees' remuneration	24,670	22,853
Staff pension contributions	1,669	1,637
	168,786	184,965

9. Staff costs

Total staff costs for the year ended 31 August 2023 were:

	2023	2022
	£	£
Salaries and wages	166,163	182,288
Social security costs	954	1,041
Pension costs	1,669	1,637
	168,786	184,965

	2023	2022
Employees	15	15
	15	15

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2023

12. Tangible fixed assets

Cost or valuation	Land and buildings	Fixtures and fittings	Total
	£	£	£
At 01 September 2022	194,879	7,036	201,915
At 31 August 2023	194,879	7,036	201,915
Depreciation			
At 01 September 2022	-	3,341	3,341
Charge for year	-	923	923
At 31 August 2023	-	4,264	4,264
Net book values			
At 31 August 2023	194,879	2,772	197,651
At 31 August 2022	194,879	3,695	198,574

13. Debtors

	2023	2022
	£	£
Amounts due after more than one year:		
Other debtors	150,000	150,000
	150,000	150,000

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	4,636
Other creditors	7,672	7,446
Accruals and deferred income	362	362
	8,034	12,444

15. Movement in funds

Unrestricted Funds

	Balance at 01/09/2022	Incoming resources	Outgoing resources	Balance at 31/08/2023
	£	£	£	£
<i>General</i>				
General	1,634,570	403,047	(258,661)	1,778,956
	1,634,570	403,047	(258,661)	1,778,956

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2023

Unrestricted Funds - Previous year

	Balance at 01/09/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2022 £
<i>General</i>				
General	1,512,584	396,317	(274,331)	1,634,570
	1,512,584	396,317	(274,331)	1,634,570

Purpose of unrestricted Funds

General

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

16. Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds				
<i>General</i>				
General	197,651	750,000	831,305	1,778,956
	197,651	750,000	831,305	1,778,956

Previous year

	Tangible fixed assets £	Investments £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds				
<i>General</i>				
General	198,574	750,000	685,996	1,634,570
	198,574	750,000	685,996	1,634,570

Eternal Light Secondary School
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	2	6,438
Gift Aid	13,844	15,560
	13,846	21,998
Charitable activities		
Income from charitable activities	387,038	372,072
	387,038	372,072
Investments		
Income from investment properties	2,160	2,230
Bank interest receivable	3	17
	2,163	2,247
Total incoming resources	403,047	396,317
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(193,177)	(202,617)
	(193,177)	(202,617)
SUPPORT COSTS		
Management		
Management	(924)	(1,232)
	(924)	(1,232)
Licences & Exam Fees		
Licences & Exam Fees	(10,248)	(4,655)
	(10,248)	(4,655)
Books		
Books	(16,210)	(11,791)
	(16,210)	(11,791)
Professional Fees		
Professional Fees	(7,163)	(4,025)
	(7,163)	(4,025)
Governance costs		
Governance costs	(30,939)	(50,011)
	(30,939)	(50,011)
Total resources expended	(258,661)	(274,331)
Net Income	144,386	121,986

ETERNAL LIGHT SECONDARY SCHOOL

England & Wales - Charity number 1158519

Accounts

Eternal Light Secondary School

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2022

Eternal Light Secondary School
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For the year ended 31 August 2022

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Eternal Light Secondary School
Report of the Trustees
For the year ended 31 August 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's objectives are the advancement of education in Bradford as well as advancing the benefit and practise of the religion of Islam for the benefit of the public, by the furtherance of the school known as Eternal Light Secondary School, together with the connected property and assets. These objectives have continued throughout the year and remain unchanged,

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The return to onsite learning was a welcome relief for all, but especially as we saw the completion of the much-needed extension and refurbishment.

Students and staff alike were excited to make use of the new facilities. The student council were back in action by organising a celebratory school BBQ and a trip to Alton Towers in September.

Other activities throughout the year included;

a football tournament at Speedball Sports Centre, a trip to Yorkshire Wildlife Park to learn about animal habitats, a visit to the Science Media Museum to see the Wonder Lab Exhibition, a visit to Leeds Playhouse Theatre for English Literature GCSE students, a visit to Headingley Water Works to learn about water treatment, attending a courtroom workshop at the Business Law school at Manchester Metropolitan University, winning the AMS regional football tournament held at Harborough Town FC's ground in Leicester, as well as graduating students attending various open days for information about apprenticeship and university opportunities.

Students also learnt about the impact covid has had on many families financially and chose to help our local Bradford Central Foodbank.

The return of external examinations saw students achieve fantastic results in their GCSE examinations, with 100% of students scoring Grade 4-9 in Mathematics, Combined Science: Trilogy, Citizenship, Religious Studies, and Urdu. Overall pass rate for students achieving 5 GCSE Grade 4+ was 98%.

The partnership with Wise Origin College saw students embark upon two Level 3 courses:

NCFE Level 3 Diploma in Management Skills and Knowledge

NCFE CACHE Level 3 Diploma in Supporting Teaching and Learning

FINANCIAL REVIEW

Reserves

It is the policy of the charity that group unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects to benefit the school.

It is the policy of the charity to review the general fund position with a view to create a separate designated fund for bursaries for talented pupils from disadvantaged backgrounds. Unrestricted general reserves as at 31 August 2022 stood at £1,634,570 (2021: £1,512,584).

The trustees are satisfied with the performance of the charity during the year and the position at 31 August 2022 given the conditions created by the pandemic.. The trustees consider that the charity is in a strong position and are confident that at this level they would be able to continue the current activities of the charity in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a charity under the Charities Act 1993. It is governed by its Trust Deed dated 13 December 2013 (amended 8 August 2014). The charity enjoys charitable status for taxation purposes.

Anyone over the age of 18 can become a member of the charity subject to approval by the trustees.

No trustee has any beneficial interest in the charity.

Eternal Light Secondary School
Report of the Trustees Continued
For the year ended 31 August 2022

Recruitment and appointment of trustees

There have to be a minimum of 3 trustees. There is no maximum limit. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

Prospective trustees must have regard to the skills, knowledge and experience relevant to the charity,

Newly appointed trustees undergo an orientation day to brief them on the legal obligations under Charity Law, the content of the Trust Deed and the processes on decision making within the organisation. Trustees also make acquaintance with key members of the school and its management. The charity encourages trustees to attend, at their discretion, appropriate external training events where these will be of use for the undertaking of the role.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Eternal Light Secondary School
Charity registration number	1158519
Principal address	Christopher Street Bradford West Yorkshire BD5 9DH

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr F Mussa
Mr M Raqeeb
Mr U Iqbal
Mr A Ali
Mr I Khan

Independent examiners

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

Approved by the Board of Trustees and signed on its behalf by

..... 30 June 2023
Mr F Mussa

Eternal Light Secondary School
Independent Examiners Report to the Trustees
For the year ended 31 August 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

.....

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

30 June 2023

Eternal Light Secondary School
Statement of Financial Activities
For the year ended 31 August 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	21,998	718,898
Charitable activities	3	372,072	318,435
Investments	4	2,247	2,750
Other income	5	-	17,538
Total		396,317	1,057,621
Expenditure on:			
Charitable activities	6/7	(274,331)	(250,294)
Total		(274,331)	(250,294)
Net income		121,986	807,327
Reconciliation of funds			
Total funds brought forward		1,512,584	705,257
Total funds carried forward		1,634,570	1,512,584

Eternal Light Secondary School
Statement of Financial Position
As at 31 August 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	13	198,574	199,350
Investments		750,000	750,000
		<u>948,574</u>	<u>949,350</u>
Current assets			
Debtors	14	150,000	150,000
Cash at bank and in hand		548,440	423,599
		<u>698,440</u>	<u>573,599</u>
Creditors: amounts falling due within one year	15	(12,444)	(10,365)
Net current assets		<u>685,996</u>	<u>563,234</u>
Total assets less current liabilities		<u>1,634,570</u>	<u>1,512,584</u>
Net assets		<u>1,634,570</u>	<u>1,512,584</u>
The funds of the charity			
Unrestricted income funds	16	1,634,570	1,512,584
Total funds		<u>1,634,570</u>	<u>1,512,584</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr F Mussa
Trustee
30 June 2023

Eternal Light Secondary School
Notes to the Financial Statements
For the year ended 31 August 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Eternal Light Secondary School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Improvements to property	25 Reducing balance
--------------------------	---------------------

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	6,438	702,332
Grants received	15,560	16,566
	21,998	718,898
	21,998	718,898

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Fees</i>		
Income from charitable activities	372,072	318,435

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2022

4. Investment income

	2022	2021
	£	£
Unrestricted funds		
Income from investment properties	2,230	2,750
Bank interest receivable	17	-
	2,247	2,750
	2,247	2,750

5. Other income

	2022	2021
	£	£
Coronavirus Grants	-	17,538
	-	17,538
	-	17,538

6. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Fees	202,617	191,125
Support costs	71,714	59,169
	274,331	250,294
	274,331	250,294

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
Support costs				
Fees	202,617	71,714	274,331	250,294

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2022

8. Analysis of support costs

	2022	2021
	£	£
Fees		
Management	1,232	1,118
Licences & Exam Fees	4,655	462
Training Costs	-	708
Books	11,791	20,296
Professional Fees	4,025	4,973
Governance costs	50,011	31,612
	71,714	59,169
	71,714	59,169

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	1,232	1,118
Trustees' remuneration	22,853	21,963
Trustees' pension contributions	-	379
Staff pension contributions	1,637	1,043
	1,637	1,043
	1,637	1,043

10. Staff costs

Total staff costs for the year ended 31 August 2022 were:

	2022	2021
	£	£
Salaries and wages	182,288	178,156
Social security costs	1,041	1,336
Pension costs	1,637	1,423
	184,965	180,914
	184,965	180,914

	2022	2021
Employees	0	20
	0	20
	0	20

Eternal Light Secondary School
Detailed Statement of Financial Activities
For the year ended 31 August 2022

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

Cost or valuation	Land and buildings	Fixtures and fittings	Total
	£	£	£
At 01 September 2021	194,879	6,580	201,459
Additions	-	456	456
At 31 August 2022	194,879	7,036	201,915
Depreciation			
At 01 September 2021	-	2,109	2,109
Charge for year	-	1,232	1,232
At 31 August 2022	-	3,341	3,341
Net book values			
At 31 August 2022	194,879	3,695	198,574
At 31 August 2021	194,879	4,471	199,350

14. Debtors

	2022	2021
	£	£
Amounts due after more than one year:		
Other debtors	150,000	150,000
	150,000	150,000

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	4,636	3,357
Other creditors	7,446	6,646
Accruals and deferred income	362	362
	12,444	10,365

Eternal Light Secondary School
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2022

16. Movement in funds

Unrestricted Funds

	Balance at 01/09/2021	Incoming resources	Outgoing resources	Balance at 31/08/2022
	£	£	£	£
<i>General</i>				
General	1,512,584	396,317	(274,331)	1,634,570
	1,512,584	396,317	(274,331)	1,634,570

Unrestricted Funds - Previous year

	Balance at 01/09/2020	Incoming resources	Outgoing resources	Balance at 31/08/2021
	£	£	£	£
<i>General</i>				
General	705,257	1,057,621	(250,294)	1,512,584
	705,257	1,057,621	(250,294)	1,512,584

Purpose of unrestricted Funds

General

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

17. Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	198,574	750,000	685,996	1,634,570
	198,574	750,000	685,996	1,634,570

Eternal Light Secondary School
 Detailed Statement of Financial Activities Continued
 For the year ended 31 August 2022

Previous year

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	199,350	750,000	563,234	1,512,584
	199,350	750,000	563,234	1,512,584
	199,350	750,000	563,234	1,512,584

Eternal Light Secondary School
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	6,438	702,332
Grants receivable	15,560	16,566
	21,998	718,898
Charitable activities		
Income from charitable activities	372,072	318,435
	372,072	318,435
Investments		
Income from investment properties	2,230	2,750
Bank interest receivable	17	-
	2,247	2,750
Other income		
Coronavirus Grants	-	17,538
	-	17,538
Total incoming resources	396,317	1,057,621
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(202,617)	(191,125)
	(202,617)	(191,125)
SUPPORT COSTS		
Management		
Management	(1,232)	(1,118)
	(1,232)	(1,118)
Licences & Exam Fees		
Licences & Exam Fees	(4,655)	(462)
	(4,655)	(462)
Training Costs		
Training Costs	-	(708)
	-	(708)
Books		
Books	(11,791)	(20,296)
	(11,791)	(20,296)
Professional Fees		
Professional Fees	(4,025)	(4,973)
	(4,025)	(4,973)
Governance costs		
Governance costs	(50,011)	(31,612)
	(50,011)	(31,612)
Total resources expended	(274,331)	(250,294)
Net Income	121,986	807,327

ETERNAL LIGHT SECONDARY SCHOOL

England & Wales - Charity number 1158519

Accounts

Charity number: 1158519

Eternal Light Secondary School

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2021

Eternal Light Secondary School
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For the year ended 31 August 2021

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Eternal Light Secondary School
Report of the Trustees
For the year ended 31 August 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's objectives are the advancement of education in Bradford as well as advancing the benefit and practise of the religion of Islam for the benefit of the public, by the furtherance of the school known as Eternal Light Secondary School, together with the connected property and assets. These objectives have continued throughout the year and remain unchanged,

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The year continued to be challenging, as the previous, due to COVID19. Students continued remote learning and progressed reasonably well given the circumstances. Exams were affected, whereby majority of them were cancelled.

As with the previous year, majority of lessons were conducted online with support provided for parents and learners who had trouble with accessing computers or the internet. Classes resumed gradually in the second half of the year.

As the school was unoccupied by the pupils, the management decided to take advantage and refurbish the whole school. Every room was fully renovated, including the science lab, library and ICT room. Donations were sought from the public to enable the refurbishment and also for an extension to the school premises which also commenced during the year. The extension created a new reception, new toilets, showers, wash area, 2 new offices, staff room and 4 new class rooms.

FINANCIAL REVIEW

Significant events

During the year Eternal Light received COVID grants totalling £17,538.

Reserves

It is the policy of the charity that group unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects to benefit the school.

It is the policy of the charity to review the general fund position with a view to create a separate designated fund for bursaries for talented pupils from disadvantaged backgrounds. Unrestricted general reserves as at 31 August 2021 stood at £1,512,584 (2020: £705,257).

The trustees are satisfied with the performance of the charity during the year and the position at 31 August 2021 given the conditions created by the pandemic. The trustees consider that the charity is in a strong position and are confident that at this level they would be able to continue the current activities of the charity in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a charity under the Charities Act 1993. It is governed by its Trust Deed dated 13 December 2013 (amended 8 August 2014). The charity enjoys charitable status for taxation purposes.

Anyone over the age of 18 can become a member of the charity subject to approval by the trustees.

No trustee has any beneficial interest in the charity.

Recruitment and appointment of trustees

There have to be a minimum of 3 trustees. There is no maximum limit. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

Prospective trustees must have regard to the skills, knowledge and experience relevant to the charity,

Newly appointed trustees undergo an orientation day to brief them on the legal obligations under Charity Law, the content of the Trust Deed and the processes on decision making within the organisation. Trustees also make acquaintance with key members of the school and its management. The charity encourages trustees to attend, at their discretion, appropriate external training events where these will be of use for the undertaking of the role.

Eternal Light Secondary School
Report of the Trustees Continued
For the year ended 31 August 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Eternal Light Secondary School
Charity registration number	1158519
Principal address	Christopher Street Bradford West Yorkshire BD5 9DH

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr F Mussa
Mr M Raqeeb
Mr U Iqbal
Mr A Ali
Mr I Khan

Independent examiners

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

Approved by the Board of Trustees and signed on its behalf by

.....
Mr F Mussa

30 June 2022

Eternal Light Secondary School
Independent Examiners Report to the Trustees
For the year ended 31 August 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

.....

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

30 June 2022

Eternal Light Secondary School
Statement of Financial Activities
For the year ended 31 August 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	718,898	25,822
Charitable activities	3	318,435	319,308
Investments	4	2,750	3,000
Other income	5	17,538	29,474
Total		1,057,621	377,604
Expenditure on:			
Charitable activities	6/7	(250,294)	(218,791)
Total		(250,294)	(218,791)
Net income		807,327	158,813
Reconciliation of funds			
Total funds brought forward		705,257	546,444
Total funds carried forward		1,512,584	705,257

Eternal Light Secondary School
Statement of Financial Position
As at 31 August 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	13	199,350	89,054
Investments		750,000	-
		949,350	89,054
Current assets			
Debtors	14	150,000	150,000
Cash at bank and in hand		423,599	473,481
		573,599	623,481
Creditors: amounts falling due within one year	15	(10,365)	(7,278)
Net current assets		563,234	616,203
Total assets less current liabilities		1,512,584	705,257
Net assets		1,512,584	705,257
The funds of the charity			
Unrestricted income funds	16	1,512,584	705,257
Total funds		1,512,584	705,257

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr F Mussa
Trustee
30 June 2022

Eternal Light Secondary School
Notes to the Financial Statements
For the year ended 31 August 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Eternal Light Secondary School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Improvements to property	25 Reducing balance
--------------------------	---------------------

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	702,332	25,822
Grants received	16,566	-
	718,898	25,822

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Fees</i>		
Income from charitable activities	318,435	319,308

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2021

4. Investment income

	2021	2020
	£	£
Unrestricted funds		
Income from investment properties	2,750	3,000
	2,750	3,000

5. Other income

	2021	2020
	£	£
Unrestricted funds		
Coronavirus Grants	17,538	29,474
	17,538	29,474

6. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Fees	191,125	164,539
Support costs	59,169	54,252
	250,294	218,791

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2021	2020
	£	£	£	£
Support costs				
Fees	191,125	59,169	250,294	218,791

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2021

8. Analysis of support costs

	2021	2020
	£	£
Fees		
Management	1,118	425
Licences & Exam Fees	462	2,622
Trips and outings	-	4,301
Training Costs	708	563
Books	20,296	12,480
Consultancy Fees	-	788
Professional Fees	4,973	3,068
Governance costs	31,612	30,005
	59,169	54,252
	59,169	54,252

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	1,118	425
Trustees' remuneration	21,963	21,023
Trustees' pension contributions	379	260
Staff pension contributions	1,043	1,099
	1,043	1,099
	1,043	1,099

10. Staff costs

Total staff costs for the year ended 31 August 2021 were:

	2021	2020
	£	£
Salaries and wages	178,156	155,591
Social security costs	1,336	2,510
Pension costs	1,423	1,358
	180,914	159,460
	180,914	159,460

	2021	2020
Employees	20	14
	20	14
	20	14

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2021

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

Cost or valuation	Land and buildings	Fixtures and fittings	Total
	£	£	£
At 01 September 2020	87,890	2,265	90,155
Additions	106,989	4,315	111,304
At 31 August 2021	194,879	6,580	201,459
Depreciation			
At 01 September 2020	-	991	991
Charge for year	-	1,118	1,118
At 31 August 2021	-	2,109	2,109
Net book values			
At 31 August 2021	194,879	4,471	199,350
At 31 August 2020	87,890	1,274	89,164

14. Debtors

	2021	2020
	£	£
Amounts due after more than one year:		
Other debtors	150,000	150,000
	150,000	150,000

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	3,357	872
Other creditors	6,646	6,044
Accruals and deferred income	362	362
	10,365	7,278

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2021

16. Movement in funds

Unrestricted Funds

	Balance at 01/09/2020	Incoming resources	Outgoing resources	Balance at 31/08/2021
	£	£	£	£
<i>General</i>				
General	705,257	1,057,621	(250,294)	1,512,584
	705,257	1,057,621	(250,294)	1,512,584

Unrestricted Funds - Previous year

	Balance at 01/09/2019	Incoming resources	Outgoing resources	Balance at 31/08/2020
	£	£	£	£
<i>General</i>				
General	546,444	377,604	(218,791)	705,257
	546,444	377,604	(218,791)	705,257

Purpose of unrestricted Funds

General

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

17. Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	199,350	750,000	563,234	1,512,584
	199,350	750,000	563,234	1,512,584

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2021

Previous year

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	89,054	-	616,203	705,257
	89,054	-	616,203	705,257
	89,054	-	616,203	705,257

Eternal Light Secondary School
Detailed Statement of Financial Activities
For the year ended 31 August 2021

	2021 £	2020 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	702,332	25,822
Grants receivable	16,566	-
	718,898	25,822
Charitable activities		
Income from charitable activities	318,435	319,308
	318,435	319,308
Investments		
Income from investment properties	2,750	3,000
	2,750	3,000
Other income		
Coronavirus Grants	17,538	29,474
	17,538	29,474
Total incoming resources	1,057,621	377,604
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(191,125)	(164,539)
	(191,125)	(164,539)
SUPPORT COSTS		
Management		
Management	(1,118)	(425)
	(1,118)	(425)
Licences & Exam Fees		
Licences & Exam Fees	(462)	(2,622)
	(462)	(2,622)
Trips and outings		
Trips and outings	-	(4,301)
	-	(4,301)
Training Costs		
Training Costs	(708)	(563)
	(708)	(563)
Books		
Books	(20,296)	(12,480)
	(20,296)	(12,480)
Consultancy Fees		
Consultancy Fees	-	(788)
	-	(788)
Professional Fees		
Professional Fees	(4,973)	(3,068)

Eternal Light Secondary School
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2021

	(4,973)	(3,068)
Governance costs		
Governance costs	(31,612)	(30,005)
	(31,612)	(30,005)
Total resources expended	(250,294)	(218,791)
Net Income	807,327	158,813

ETERNAL LIGHT SECONDARY SCHOOL

England & Wales - Charity number 1158519

Accounts

Charity number: 1158519

Eternal Light Secondary School

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2020

Eternal Light Secondary School
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For the year ended 31 August 2020

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Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
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Detailed Statement of Financial Activities	12 to 13

Eternal Light Secondary School
Report of the Trustees
For the year ended 31 August 2020

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2020. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The charity's objectives are the advancement of education in Bradford as well as advancing the benefit and practise of the religion of Islam for the benefit of the public, by the furtherance of the school known as Eternal Light Secondary School, together with the connected property and assets. These objectives have continued throughout the year and remain unchanged,

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The year has been a particularly challenging one for Eternal Light - as it has been for all others - due to COVID19. What started off as a normal academic year, the start of 2020 brought about a change like no other.

Despite the disruptions brought by the pandemic, staff and students continued and adapted the new way of teaching and learning during the first lockdown. All lessons were conducted online with support provided for parents and learners who had trouble with accessing computers or the internet.

Year 11 students completed their GCSE examinations with more than 95% of pupils achieving a Grade 4 and above in all subjects.

At the start of the year, pupils were taken on a trip to Blackpool Pleasure Beach, as well as a visit to Bradford Alhambra Theatre to watch An Inspector Calls as part of their GCSE English studies.

Many of the other visits, treats and outings Eternal Light had planned were cancelled due to the lockdown.

Despite the challenges faced when schools were closed, the school managed to ensure continuation of education throughout. Many of the students were also actively involved with organising food packs for keyworkers and the vulnerable in the community.

FINANCIAL REVIEW

Significant events

During the year Eternal Light received COVID grants totalling £29,474.

Reserves

It is the policy of the charity that group unrestricted funds which have not been designated for a specific use be maintained and grown. From this the trustees plan to undertake further capital projects to benefit the school.

It is the policy of the charity to review the general fund position with a view to create a separate designated fund for bursaries for talented pupils from disadvantaged backgrounds. Unrestricted general reserves as at 31 August 2020 stood at £705,257 (2019: £546,444).

The trustees are satisfied with the performance of the charity during the year and the position at 31 August 2020 given the conditions created by the pandemic. The trustees consider that the charity is in a strong position and are confident that at this level they would be able to continue the current activities of the charity in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a charity under the Charities Act 1993. It is governed by its Trust Deed dated 13 December 2013 (amended 8 August 2014). The charity enjoys charitable status for taxation purposes.

Anyone over the age of 18 can become a member of the charity subject to approval by the trustees.

No trustee has any beneficial interest in the charity.

Eternal Light Secondary School
Report of the Trustees Continued
For the year ended 31 August 2020

Recruitment and appointment of trustees

There have to be a minimum of 3 trustees. There is no maximum limit. Every new trustee has to be appointed by a resolution of the trustees passed at a special meeting.

Prospective trustees must have regard to the skills, knowledge and experience relevant to the charity,

Newly appointed trustees undergo an orientation day to brief them on the legal obligations under Charity Law, the content of the Trust Deed and the processes on decision making within the organisation. Trustees also make acquaintance with key members of the school and its management. The charity encourages trustees to attend, at their discretion, appropriate external training events where these will be of use for the undertaking of the role.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Eternal Light Secondary School
Charity registration number	1158519
Principal address	Christopher Street Bradford West Yorkshire BD5 9DH

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr F Mussa
Mr M Raqeeb
Mr U Iqbal
Mr A Ali
Mr I Khan

Independent examiners

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

Approved by the Board of Trustees and signed on its behalf by

..... 30 June 2021
Mr F Mussa

Eternal Light Secondary School
Independent Examiners Report to the Trustees
For the year ended 31 August 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 examiners statement

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

.....

H Raja Associates
2 Fieldhead Street
Fieldhead Business Centre
Bradford
West Yorkshire
BD7 1LW

30 June 2021

Eternal Light Secondary School
Statement of Financial Activities
For the year ended 31 August 2020

	Notes	Unrestricted funds £	2019 £
Income and endowments from:			
Donations and legacies	2	25,822	-
Charitable activities	3	319,308	304,552
Investments	4	3,000	2,500
Other income	5	29,474	-
Total		377,604	307,052
Expenditure on:			
Charitable activities	6/7	(218,791)	(201,166)
Total		(218,791)	(201,166)
Net income		158,813	105,886
Reconciliation of funds			
Total funds brought forward		546,444	440,558
Total funds carried forward		705,257	546,444

Eternal Light Secondary School
Statement of Financial Position
As at 31 August 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	13	89,054	89,479
		89,054	89,479
Current assets			
Debtors	14	150,000	150,000
Cash at bank and in hand		473,481	309,258
		623,481	459,258
Creditors: amounts falling due within one year	15	(7,278)	(2,293)
Net current assets		616,203	456,965
Total assets less current liabilities		705,257	546,444
Net assets		705,257	546,444
The funds of the charity			
Unrestricted income funds	16	705,257	546,444
Total funds		705,257	546,444

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr F Mussa
Trustee
30 June 2021

Eternal Light Secondary School
Notes to the Financial Statements
For the year ended 31 August 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Eternal Light Secondary School meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Improvements to property	25 Reducing balance
--------------------------	---------------------

2. Income from donations and legacies

	2020	2019
	£	£
Unrestricted funds		
Donations received	25,822	-
	25,822	-

3. Income from charitable activities

	2020	2019
	£	£
Unrestricted funds		
<i>Fees</i>		
Income from charitable activities	319,308	304,552

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2020

4. Investment income

	2020	2019
	£	£
Unrestricted funds		
Income from investment properties	3,000	2,500
	3,000	2,500
	3,000	2,500

5. Other income

	2020	2019
	£	£
Unrestricted funds		
Coronavirus Grants	29,474	-
	29,474	-
	29,474	-

6. Costs of charitable activities by fund type

	2020	2019
	£	£
Unrestricted funds		
Fees	164,539	158,582
Support costs	54,252	42,584
	218,791	201,166
	218,791	201,166

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2020	2019
	£	£	£	£
Support costs				
Fees	164,539	54,252	218,791	201,166

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2020

8. Analysis of support costs

	2020	2019
	£	£
Fees		
Management	425	566
Licences & Exam Fees	2,622	4,160
Trips and outings	4,301	854
Training Costs	563	270
Books	12,480	6,061
Consultancy Fees	788	-
Professional Fees	3,068	2,602
Governance costs	30,005	28,071
	54,252	42,584
	54,252	42,584

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of owned fixed assets	425	566
Trustees' remuneration	21,023	19,939
Trustees' pension contributions	260	-
Staff pension contributions	1,099	222
	1,787	20,727
	1,787	20,727

10. Staff costs

Total staff costs for the year ended 31 August 2020 were:

	2020	2019
	£	£
Salaries and wages	155,591	147,092
Social security costs	2,510	859
Pension costs	1,358	222
	159,460	148,174
	159,460	148,174

	2020	2019
Employees	14	14
	14	14
	14	14

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2020

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

13. Tangible fixed assets

Cost or valuation	Land and buildings	Fixtures and fittings	Total
	£	£	£
At 01 September 2019	-	2,265	2,265
Additions	87,780	-	87,780
Revaluations	-	(425)	(425)
At 31 August 2020	87,780	1,840	89,620
Depreciation			
At 01 September 2019	-	566	566
At 31 August 2020	-	566	566
Net book values			
At 31 August 2020	87,780	1,274	89,054
At 31 August 2019	-	1,699	1,699

14. Debtors

	2020	2019
	£	£
Amounts due after more than one year:		
Other debtors	150,000	150,000
	150,000	150,000

15. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	872	-
Other creditors	6,044	1,931
Accruals and deferred income	362	362
	7,278	2,293

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2020

16. Movement in funds

Unrestricted Funds

	Balance at 01/09/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2020 £
<i>General</i>				
General	546,444	377,604	(218,791)	705,257
	546,444	377,604	(218,791)	705,257

Unrestricted Funds - Previous year

	Balance at 01/09/2018 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2019 £
<i>General</i>				
General	440,558	307,052	(201,166)	546,444
	440,558	307,052	(201,166)	546,444

Purpose of unrestricted Funds

General

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

17. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	89,054	616,203	705,257
	89,054	616,203	705,257

Eternal Light Secondary School
Notes to the Financial Statements Continued
For the year ended 31 August 2020

Previous year

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	89,479	456,965	546,444
	89,479	456,965	546,444

Eternal Light Secondary School
Detailed Statement of Financial Activities
For the year ended 31 August 2020

	2020	2019
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	25,822	-
	25,822	-
Charitable activities		
Income from charitable activities	319,308	304,552
	319,308	304,552
Investments		
Income from investment properties	3,000	2,500
	3,000	2,500
Other income		
Coronavirus Grants	29,474	-
	29,474	-
Total incoming resources	377,604	307,052
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(164,539)	(158,582)
	(164,539)	(158,582)
SUPPORT COSTS		
Management		
Management	(425)	(566)
	(425)	(566)
Licences & Exam Fees		
Licences & Exam Fees	(2,622)	(4,160)
	(2,622)	(4,160)
Trips and outings		
Trips and outings	(4,301)	(854)
	(4,301)	(854)
Training Costs		
Training Costs	(563)	(270)
	(563)	(270)
Books		
Books	(12,480)	(6,061)
	(12,480)	(6,061)
Consultancy Fees		
Consultancy Fees	(788)	-
	(788)	-
Professional Fees		
Professional Fees	(3,068)	(2,602)
	(3,068)	(2,602)

Eternal Light Secondary School
Detailed Statement of Financial Activities Continued
For the year ended 31 August 2020

Governance costs		
Governance costs	(30,005)	(28,071)
	<u>(30,005)</u>	<u>(28,071)</u>
Total resources expended	<u>(218,791)</u>	<u>(201,166)</u>
Net Income	<u>158,813</u>	<u>105,886</u>