

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

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
	<u>2,161</u>	<u>2,163</u>

5. Expenditure on generating donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Subscriptions	5,684	-
	<u>5,684</u>	<u>-</u>

6. Costs of charitable activities by fund type

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

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

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

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

	2024	2023
	£	£
Employees	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