

Annual Report

1445/2024





Eternal Aid

PROVIDING GLOBAL RELIEF

SUPPORTING THOSE IN NEED AND CHARITIES AROUND THE WORLD

REGISTERED CHARITY : 1193004

ENGLAND, UK

www.eternalaid.co

Introduction

YEAR OF IMPACT: EMPOWERING LIVES, TRANSFORMING COMMUNITIES.

Asalamualaikum wa Rahmatullahi wa Barakatuhu,

I am humbled to present Eternal Aid's annual report, a testament to the incredible generosity of our supporters and the unwavering dedication of our team. This year, we witnessed the transformative power of compassion firsthand, impacting the lives of thousands across the globe.

Eternal Aid was founded by a group of volunteers, moved by the depths of need and driven by the dream of creating lasting change. Today, we stand proud of our journey, having touched countless lives through essential aid, sustainable projects, and life-changing initiatives.

This past 2 years has been one of remarkable achievements:

- 1,000 hand pumps built, bringing clean water and improved health to over 50,000 people in deprived communities of India and Bangladesh.
- Food packs delivered to over 1,000 families, ensuring hunger doesn't steal away their dreams.
- Sponsorships for over 1,000 orphans and 200 widows, offering crucial support and empowering them to build brighter futures.
- 240 students nurtured at our Madrasah, receiving quality education and fostering hope for their communities.
- 17 wudu khana facilities constructed, facilitating dignified wudu and enhancing the prayerful experience for countless worshippers.
- Support extended to hundreds of scholars (Alim/Imam), strengthening their communities and fostering religious guidance.

These are not just numbers; they represent hope ignited, possibilities unlocked, and lives transformed. Each hand pump, each food pack, each act of support resonates with the spirit of our mission - empowering children, widows, orphans, and scholars to create a better world.

Your contributions, be it a monthly donation or a one-time gift, fuel our mission. By joining the Eternal Aid Family Scheme, you empower us to maintain our projects, respond swiftly to crises, and plan for a future where compassion continues to light the way.

As we turn the page on this year, we do so with renewed energy and gratitude. Together, we have made a difference, building a legacy of kindness and empowerment. Let us continue on this journey, hand in hand, and witness the transformative power of collective action unfold in the years to come.

Jazakum Allahu Khairan,

Zed Ahmed
Chairperson, Eternal Aid

Hand Pumps

**A LIFELINE IN EVERY PUMP: TRANSFORMING
LIVES IN INDIA AND BANGLADESH.**

Imagine children missing school, women toiling for hours, and families burdened by disease - all due to the scarcity of clean water. This was the grim reality for countless communities in deprived areas of India and Bangladesh. But thanks to your incredible initiative, over 1,000 hand pumps now stand tall, bringing hope and transformation to 50,000 lives.

These pumps are more than just metal structures; they represent shattered barriers and ignited dreams. No longer do women face arduous journeys for water, exposing themselves and their families to illness. Instead, they have time to pursue education, income generation, and childcare. Children, free from the burden of water collection, can now chase their dreams in school.

The impact extends far beyond hydration. Clean water means fewer waterborne diseases, healthier families, and lower healthcare costs. It empowers women, fuels education, and creates a ripple effect of positive change within communities. Every pump becomes a symbol of your legacy, a testament to the power of compassion and action in changing the world.

This is just a beginning. With each new pump, we continue to rewrite the narrative for these communities, replacing scarcity with hope, and illness with opportunity. Together, we are creating a future where clean water is not a luxury, but a fundamental right for all.

1000

Hand Pumps
have been built

50,000

People receive
clean water

£150

for a Hand
Pump





Food Packs

FILLING EMPTY PLATES, IGNITING HOPE.

Hunger can cast a long shadow, its grip tightening around families in deprived communities. Empty plates echo with despair, dreams fading with each rumbling stomach. This was the harsh reality before your compassion intervened, delivering over 1,000 food packs - a lifeline of nourishment and hope.

These aren't just meals; they're a bridge back to stability. Children, freed from the worry of their next bite, can focus on learning. Parents, with renewed strength, can seek work and build a brighter future. Hunger recedes, replaced by the dignity of a full stomach and the belief that tomorrow holds promise.

Your generosity has touched 1,000 lives, etching your legacy in hope-filled smiles. From empty plates to brimming possibilities, you've transformed communities, proving that together, we can nourish not just bodies, but also dreams.



10,000

Family members
have been fed





Orphan Sponsors

1,000 ORPHANS, 1,000 CHANCES.

Imagine a child facing adversity alone, with no parent's hand to hold. This is the harsh reality for many orphans. But through your generosity, this doesn't have to be their story. Your £250 annual sponsorship has transformed the lives of over 1,000 orphans, giving them not just essentials like food and education, but something far more profound: hope.

These sponsorships go beyond numbers; they're investments in futures. Each child receives essential needs, but also love, guidance, and emotional support – building a family amidst their loss. The ripple effect is immense: empowered orphans dream of becoming doctors, teachers, leaders, breaking the cycle of poverty.

With every sponsorship, you leave a lasting legacy. You rewrite the narrative of these children, replacing loss with opportunity. Your compassion serves as a powerful reminder that even a single act can ignite a world of change.

500 Orphans have been
cared for to date

 **£250** Annual Sponsor



Widow Sponsors

FROM GRIEF TO GROWTH

Picture the despair of losing a spouse, followed by the crushing weight of poverty and isolation. This was the reality for over 200 widows in deprived communities. But amidst the darkness, a beacon of hope emerged - your support. Every month, your £50 contribution lifted shadows, transformed lives, and empowered 200 women to rise above their struggles.

Your intervention wasn't just about financial aid; it was a springboard for resilience. With access to essential needs and essential resources, widows found the strength to rebuild. They launched small businesses, sending their children to school, and reclaiming their place in their communities.

The impact echoed beyond the individual. Families gained stability, children thrived, and the collective spirit of these communities soared. These empowered women, once shrouded in grief, became pillars of strength, their stories testaments to the transformative power of even a small act of kindness.

Your £50 wasn't just a number; it was an investment in hope, a catalyst for change. You've rewritten the narrative for these widows, replacing despair with dignity and replacing fear with the exhilarating possibility of a brighter future. This is your legacy, a powerful reminder that even a single flame of compassion can ignite a world of difference.

750 Widows have been assisted to date

 **£50** Monthly Sponsor



Hifz Sponsors

FROM POVERTY TO PEITY

Imagine children in poverty, yearning for a path to spiritual fulfillment. This was the reality for over 200 individuals before your generosity intervened. Through your £250 sponsorship, you've not just alleviated financial burdens, but ignited a journey of faith and personal growth.

These sponsorships are more than just a means to memorize the Quran; they're gateways to opportunity. Your support provides food, shelter, and education, allowing young minds to focus on their spiritual pursuit. This fosters not just devotion but also discipline, perseverance, and leadership skills.

The impact transcends individual lives. Each Hafiz becomes a custodian of the Quran, sharing its wisdom and guidance within their communities. They become role models, teachers, and beacons of hope, inspiring others to follow their spiritual path.

Your contribution represents a lifelong legacy. You've empowered 200 individuals to break free from poverty's grip, embrace their faith, and serve their communities. This is a testament to the transformative power of education, faith, and your unwavering compassion.

200+

Poor Hifz Students
were assisted in
memorising their
Qur'an



£250

Annual
Sponsor



Alim/Imam Sponsors

PILLARS OF FAITH

Imagine the heart of a community: the imam, the guiding light, the scholar who bridges faith and daily life. But imagine too, the struggle of imams in deprived communities, facing financial hardship while serving their flocks. This was the reality for 600 ulama before your compassion intervened.

Your monthly sponsorship of £50 isn't just a donation; it's a lifeline. It empowers these imams to focus on their spiritual leadership, free from the burdens of financial worry. They can delve deeper into their studies, guide their communities with greater clarity, and offer solace to those in need.

The impact stretches far beyond individuals. These empowered imams become pillars of their communities, fostering religious education, social cohesion, and spiritual guidance. They mediate conflicts, offer counseling, and advocate for the vulnerable, creating a ripple effect of positive change.

Your contribution leaves a lasting legacy. You've not just supported 400 individuals, but nurtured the very foundation of these communities. Your compassion has fueled their ability to serve, inspire, and guide, proving that even a seemingly small act can have a profound and lasting impact.

600+ Ulama Supported



£50 Imam Sponsorship
(Monthly)

Madrasah

FROM POVERTY TO POSSIBILITY

Imagine 240 bright minds trapped in poverty, yearning for knowledge. Your Madrasah, built with your dedication, grants them hope. Here, not just Islamic studies flourish, but futures. Nutritious meals fuel learning, while teachers nurture critical thinking and values. This isn't just education; it's empowerment. These students break free from poverty's grip, becoming pillars of their communities. Your Madrasah is a testament to compassion's transformative power, shaping lives and brightening generations to come.



240 Poor students





Wudhu Khana

**17 STEPS TO SERENITY: BUILDING WUDU
KHANAS FOR PRAYERFUL JOURNEYS.**

Imagine bustling mosques where ablutions, a vital step towards prayer, were once an obstacle. Your 17 wudu khana projects changed that, offering clean, accessible spaces for serene pre-prayer rituals. These aren't just structures; they're catalysts for deeper devotion, fostering inclusivity and strengthening communities. You've built more than facilities; you've built gateways to faith, one mindful step at a time.

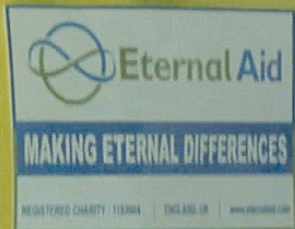


Wudhu Khana
Built

Build a Wudhu
Khana for only

£350





 **Eternal Aid**
Charity No. 1193004

Eternal Aid
eternalaid.com

ETERNAL AID

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MARCH 2023

CHARITY NUMBER: 1193004

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBAY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

ETERNAL AID

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ETERNAL AID

CHARITY INFORMATION

FOR THE YEAR ENDING 31 MARCH 2023

Trustees

Zed Ahmed
Nadeem Ahmed
Riaz Ahmed

Charity Chairman

Zed Ahmed

Charity Secretary

Riaz Ahmed

Registered Office

84 Chapel Ash
Wolverhampton
WV3 0TY

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Accountants

Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

ETERNAL AID

INDEPENDENT EXAMINERS' REPORT YEAR ENDED 31 MARCH 2023

TO THE TRUSTEES AND MEMBERS OF ETERNAL AID

I have examined the financial statements for the year ended 31 March 2023 as set out on the annexed pages which have been prepared under the historical cost convention and the accounting policies set out below:

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants (IFA).

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for an independent examination; it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to my attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Honorary Independent Examiner

**Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD**

13th February 2024

ETERNAL AID

FOR THE YEAR ENDING 31 MARCH 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) Select suitable accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable standards subject to any material departures disclosed and explained in the financial statements
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulation made under S44 of the Charity Act 1993 as amended by Charity Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud or other irregularities.

Approved by the Trustees and signed on their behalf by:

Riaz Ahmed (Charity Secretary)

12th February 2024

ETERNAL AID**STATEMENT OF FINANCIAL ACTIVITIES****INCOME AND EXPENDITURE STATEMENT****FOR THE YEAR ENDING 31 MARCH 2023**

	Unrestricted Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
INCOME				
<u>Voluntary Income</u>				
Donations	-	-	-	-
Building Appeal	-	-	-	-
Government Grants	-	-	-	-
Government Grants (JRS)	-	-	-	-
<u>Investment Income</u>	-	-	-	-
<u>Income from Charities Activities</u>				
Other Income	-	-	-	-
Lillah/Sadaka & Other Donations	117,510	19,310	136,820	263,101
Zakat Donations	-	57,094	57,094	22,132
Gift Aid Payments	-	-	-	-
Sponsors Income	20,273	-	20,273	8,579
TOTAL INCOME	<u>137,783</u>	<u>76,404</u>	<u>214,187</u>	<u>293,812</u>
RESOURCES EXPENDED				
Cost of Generating Funds	-	4,124	4,124	8,579
Charitable Activities	83,335	72,280	155,615	213,360
NET INCOMING RESOURCES	<u>54,448</u>	<u>-</u>	<u>54,448</u>	<u>71,873</u>
Fund Balances Brought Forward	<u>71,873</u>	<u>-</u>	<u>71,873</u>	<u>-</u>
FUND BALANCES CARRIED FORWARD	<u><u>126,321</u></u>	<u><u>-</u></u>	<u><u>126,321</u></u>	<u><u>71,873</u></u>

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

ETERNAL AID

BALANCE SHEET AS AT 31 MARCH 2023

	<u>NOTES</u>	<u>£</u>	<u>2023</u> <u>£</u>	<u>£</u>	<u>2022</u> <u>£</u>
FIXED ASSETS					
As per Fixed Asset Schedule	4		-		-
CURRENT ASSETS					
Debtors & Prepayments	5	-	-		
Cash at Bank		123,411	71,873		
Cash in Hand		2,910	-		
		<u>126,321</u>	<u>71,873</u>		
CURRENT LIABILITIES					
Bank Overdraft		-	-		
Accruals & Creditors	7	-	-		
Other Creditors & Loans		-	-		
		<u>-</u>	<u>-</u>		
Net Current Assets / (Liabilities)			<u>126,321</u>		<u>71,873</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>126,321</u>		<u>71,873</u>
LONG-TERM CREDITORS					
Creditors due after one year	8		-		-
			<u>-</u>		<u>-</u>
NET ASSETS			<u><u>126,321</u></u>		<u><u>71,873</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/04/2022			71,873		-
Surplus for the Year			<u>54,448</u>		<u>71,873</u>
Net Assets C/fwd 31/03/2023			<u><u>126,321</u></u>		<u><u>71,873</u></u>

Approved by the Trustees and signed on their behalf by:

Riaz Ahmed (Charity Secretary)

12th February 2024

ETERNAL AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2023

1. Accounting Policies

(a) Basis of Preparation	These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
(b) Fund Accounting	General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes. Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
(c) Investment Income	Income from investment and from rental income is included in the SORP in the year in which it is receivable.
(d) Incoming Resources	All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
(e) Resources Expended	All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
(f) Tangible Fixed Assets	Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

ETERNAL AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2023

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land & Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Generating Funds

	2023 Unrestricted	2023 Restricted	2022
Bank Charges	-	624	976
Advertising	-	-	3,422
Legal & Professional Fees	-	-	2,181
Office Expenses	-	3,500	2,000
	<u>-</u>	<u>4,124</u>	<u>8,579</u>

3. Cost of Charitable Activities

	2023 Unrestricted	2023 Restricted	2022
Food Packs Projects	8,035	-	14,560
Hand Pump Projects	-	-	7,330
Hifz Sponsorship Costs	20,335	-	33,640
Orphan Sponsorship Costs	28,976	-	27,222
Water Projects	17,378	-	54,284
Widows Support Projects	5,000	-	20,192
Building Projects Costs	3,611	-	4,000
Zakat Donations	-	57,230	22,132
Lillah/Sadaka & Other Donations	-	-	-
Other Project Costs	-	15,050	30,000
	<u>83,335</u>	<u>72,280</u>	<u>213,360</u>

4. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2023	2022
Zed Ahmed	-	-
Nadeem Ahmed	-	-
Riaz Ahmed	-	-
	<u>-</u>	<u>-</u>

ETERNAL AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2023

5. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 April 2022	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2023	-	-	-	-	-
Depreciation					
As at 1 April 2022	-	-	-	-	-
Charge for year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2023	-	-	-	-	-
Net book value					
As at 31 March 2023	-	-	-	-	-
As at 31 March 2022	-	-	-	-	-

6. Debtors & Prepayments

	2023	2022
Gift Aid Payments	-	-
Prepayments	-	-
Other Debtors	-	-
	-	-

7. Creditors: Amounts falling due within one year

	2023	2022
Trade Creditors	-	-
Accruals	-	-
Other Creditors	-	-
	-	-

8. Creditors: Amounts falling due after one year

	2023	2022
Loans (Karz-e-Hasna)	-	-

ETERNAL AID

FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MARCH 2023

CHARITY NUMBER: 1193004

**ABBAY & CO ASSOCIATES
1ST FLOOR ABBAY HOUSE
270-272 LEVER STREET
BOLTON
BL3 6PD**

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Zed Ahmed
Nadeem Ahmed
Riaz Ahmed

Charity Chairman

Zed Ahmed

Charity Secretary

Riaz Ahmed

Registered Office

84 Chapel Ash
Wolverhampton
WV3 0TY

Bankers

Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Accountants

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270-272 Lever Street
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ETERNAL AID

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Honorary Independent Examiner

Faruk Patel FFA FTA
Abbey & Co Associates
1st Floor, Abbey House
270-272 Lever Street
Bolton
BL3 6PD

13th February 2024

ETERNAL AID

FOR THE YEAR ENDING 31 MARCH 2023

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Approved by the Trustees and signed on their behalf by:

Riaz Ahmed (Charity Secretary)

12th February 2024

ETERNAL AID**STATEMENT OF FINANCIAL ACTIVITIES****INCOME AND EXPENDITURE STATEMENT****FOR THE YEAR ENDING 31 MARCH 2023**

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NET INCOMING RESOURCES	<u>54,448</u>	<u>-</u>	<u>54,448</u>	<u>71,873</u>
Fund Balances Brought Forward	<u>71,873</u>	<u>-</u>	<u>71,873</u>	<u>-</u>
FUND BALANCES CARRIED FORWARD	<u><u>126,321</u></u>	<u><u>-</u></u>	<u><u>126,321</u></u>	<u><u>71,873</u></u>

Continuing Operations

None of the charities activities were acquired or discontinued during the above financial period.

Total Recognised Gains and Losses

The charity has no gains or losses other than the profit or loss for the above financial period.

ETERNAL AID

BALANCE SHEET AS AT 31 MARCH 2023

	<u>NOTES</u>	<u>£</u>	<u>2023</u> <u>£</u>	<u>£</u>	<u>2022</u> <u>£</u>
FIXED ASSETS					
As per Fixed Asset Schedule	4		-		-
CURRENT ASSETS					
Debtors & Prepayments	5	-	-		
Cash at Bank		123,411	71,873		
Cash in Hand		2,910	-		
		<u>126,321</u>	<u>71,873</u>		
CURRENT LIABILITIES					
Bank Overdraft		-	-		
Accruals & Creditors	7	-	-		
Other Creditors & Loans		-	-		
		<u>-</u>	<u>-</u>		
Net Current Assets / (Liabilities)			<u>126,321</u>		<u>71,873</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>126,321</u>		<u>71,873</u>
LONG-TERM CREDITORS					
Creditors due after one year	8		-		-
			<u>-</u>		<u>-</u>
NET ASSETS			<u><u>126,321</u></u>		<u><u>71,873</u></u>
REPRESENTED BY:					
ACCUMULATED FUNDS					
Net Assets B/fwd 01/04/2022			71,873		-
Surplus for the Year			<u>54,448</u>		<u>71,873</u>
Net Assets C/fwd 31/03/2023			<u><u>126,321</u></u>		<u><u>71,873</u></u>

Approved by the Trustees and signed on their behalf by:

Riaz Ahmed (Charity Secretary)

12th February 2024

ETERNAL AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2023

1. Accounting Policies

(a) Basis of Preparation	These financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with the statement of recommended practice (SORP) and accounting and reporting by charities' published in October 2005.
(b) Fund Accounting	General funds are unrestricted funds which are available for the use of discretion of the Trustees in furtherance of the general objectives of the charity and has not been put aside for other purposes. Restricted Funds are funds which are to be used in accordance with specific restrictions which has been raised by the charity for a specific purpose. The cost of raising and administering such funds are charged against the specific fund.
(c) Investment Income	Income from investment and from rental income is included in the SORP in the year in which it is receivable.
(d) Incoming Resources	All incoming resources are included in the SORP when the charity is legally entitled to the income and the amount can be can quantified with reasonable accuracy. Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. For legacies, entitlement is the earlier of the charity been notified of and impending distribution of the legacy being received. Donated facilities are included at the value to the charity when this can be quantified and a third party is bearing the cost.
(e) Resources Expended	All expenditure is accounted for on an accruals basis and has been classified under the heading that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistent with use of resources.
(f) Tangible Fixed Assets	Tangible fixed assets costing more than £ 1000 are capitalised and included at cost including incidental expenses of acquisitions.

ETERNAL AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2023

(g) Depreciation Depreciation is calculated on all tangible fixed assets on straight line basis at rates calculated on the cost of the asset over the useful economic life of the asset as follows:

Freehold Land & Building	0%
Motor Vehicles	20%
Fixtures & Equipment	10%

(h) Investment Revaluation None of the charity's functional fixed assets have been revalued during the year.

2. Cost of Generating Funds

	2023 Unrestricted	2023 Restricted	2022
Bank Charges	-	624	976
Advertising	-	-	3,422
Legal & Professional Fees	-	-	2,181
Office Expenses	-	3,500	2,000
	<u>-</u>	<u>4,124</u>	<u>8,579</u>

3. Cost of Charitable Activities

	2023 Unrestricted	2023 Restricted	2022
Food Packs Projects	8,035	-	14,560
Hand Pump Projects	-	-	7,330
Hifz Sponsorship Costs	20,335	-	33,640
Orphan Sponsorship Costs	28,976	-	27,222
Water Projects	17,378	-	54,284
Widows Support Projects	5,000	-	20,192
Building Projects Costs	3,611	-	4,000
Zakat Donations	-	57,230	22,132
Lillah/Sadaka & Other Donations	-	-	-
Other Project Costs	-	15,050	30,000
	<u>83,335</u>	<u>72,280</u>	<u>213,360</u>

4. Trustees' - Related Party Transaction

Included in Wages, PAYE & Pension Costs (See Note 2 above), the following payments to the trustees listed below were made for teaching services rendered to the charity.

	2023	2022
Zed Ahmed	-	-
Nadeem Ahmed	-	-
Riaz Ahmed	-	-
	<u>-</u>	<u>-</u>

ETERNAL AID

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2023

5. Tangible Fixed Assets

	Total	Land & Property	Investments	Motor Vehicles	Fixtures & Equipment
	£			£	£
Cost					
As at 1 April 2022	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2023	-	-	-	-	-
Depreciation					
As at 1 April 2022	-	-	-	-	-
Charge for year	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2023	-	-	-	-	-
Net book value					
As at 31 March 2023	-	-	-	-	-
As at 31 March 2022	-	-	-	-	-

6. Debtors & Prepayments

	2023	2022
Gift Aid Payments	-	-
Prepayments	-	-
Other Debtors	-	-
	-	-

7. Creditors: Amounts falling due within one year

	2023	2022
Trade Creditors	-	-
Accruals	-	-
Other Creditors	-	-
	-	-

8. Creditors: Amounts falling due after one year

	2023	2022
Loans (Karz-e-Hasna)	-	-