

Charity registration number: 1203955

# Nessa's Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## **Nessa's Trust**

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## **Nessa's Trust**

### **Reference and Administrative Details**

<b>Trustees</b>	Sarwar Kabir Milad Mahbubur Rahman Mr Saifur Rahman
<b>Charity Registration Number</b>	1203955
<b>Principal Office</b>	26 Coniston Avenue Oldham OL8 4LZ
<b>Independent Examiner</b>	Riaz Ahmad & Co Limited Chartered Certified Accountants Lord House 51 Lord Street Manchester M3 1HE

## **Nessa's Trust**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Objects and aims***

Nessa's Trust is committed to supporting families living in extreme poverty in Bangladesh by building homes, providing emergency relief, and offering essential aid to improve their quality of life.

##### ***Objectives, strategies and activities***

This year, Nessa's Trust has successfully completed the construction of 3 homes for families living in extreme poverty. Additionally, the charity has provided emergency relief and aid, including food packages, medical assistance, and other essential resources.

##### ***Public benefit***

- Raised awareness of the dire conditions faced by families living in extreme poverty through social media campaigns and community appeals.
- Secured donations through monthly direct debits and urgent appeals on fundraising platforms to fund projects and provide essential aid.
- Delivered emergency relief and built homes to ensure long-term solutions for families in need.

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

#### **Financial review**

##### ***Policy on reserves***

Reserves are held to ensure the charity can respond quickly to emergency needs and fund future housing projects. At the end of the financial year, the charity's reserves stood at £4,128, which will support upcoming initiatives.

#### **Going concern**

The trustees have identified no uncertainties regarding the charity's ability to continue as a going concern.

#### **Structure, governance and management**

##### ***Nature of governing document***

Nessa's Trust operates as a Charitable Incorporated Organisation under the Foundation Model, where the only voting members are the charity trustees. The Charity Commission's Model Constitution has been adopted to ensure compliance with the Charities Act 2011 and General Regulations. This ensures the charity:

- Reflects recommended best practices.
- Remains legally compliant.

##### ***Recruitment and appointment of trustees***

Trustees are appointed based on their knowledge, experience, and skills, which are essential for the effective administration, sustainability, and growth of the charity. Appointments are made during properly convened trustee meetings.

**Nessa's Trust**

**Trustees' Report (continued)**

The annual report was approved by the trustees of the charity on 29 January 2026 and signed on its behalf by:

.....  
Sarwar Kabir Milad  
Trustee

.....  
Mahbubur Rahman  
Trustee

## **Nessa's Trust**

### **Statement of Trustees' Responsibilities**

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

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

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

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

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

Approved by the trustees of the charity on 29 January 2026 and signed on its behalf by:

.....  
Sarwar Kabir Milad  
Trustee

.....  
Mahbubur Rahman  
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited  
Statutory Accounts of  
Nessa's Trust  
for the Year Ended 31 March 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Nessa's Trust for the year ended 31 March 2025 as set out on pages 6 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.htm>.

This report is made solely to the board of directors of Nessa's Trust, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Nessa's Trust and state those matters that we have agreed to state to the board of directors of Nessa's Trust, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

<http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Nessa's Trust and its board of directors as a body for our work or for this report.

It is your duty to ensure that Nessa's Trust has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Nessa's Trust. You consider that Nessa's Trust is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Nessa's Trust. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Riaz Ahmad (FCCA)

29 January 2026

## Nessa's Trust

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies		150	16,290	16,440
Total income		150	16,290	16,440
<b>Expenditure on:</b>				
Charitable activities		-	(13,917)	(13,917)
Total expenditure		-	(13,917)	(13,917)
Net income		150	2,373	2,523
Net movement in funds		150	2,373	2,523
<b>Reconciliation of funds</b>				
Total funds brought forward		390	1,214	1,604
Total funds carried forward	7	540	3,587	4,127
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		390	8,885	9,275
Total income		390	8,885	9,275
<b>Expenditure on:</b>				
Charitable activities		-	(7,671)	(7,671)
Total expenditure		-	(7,671)	(7,671)
Net income		390	1,214	1,604
Net movement in funds		390	1,214	1,604
<b>Reconciliation of funds</b>				
Total funds carried forward	7	390	1,214	1,604

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

The funds breakdown for 2024 is shown in note 7.

The notes on pages 8 to 10 form an integral part of these financial statements.



## Nessa's Trust

### (Registration number: 1203955) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand	6	<u>4,127</u>	<u>1,604</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		3,587	1,214
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>540</u>	<u>390</u>
<b>Total funds</b>	7	<u>4,127</u>	<u>1,604</u>

The financial statements on pages 6 to 10 were approved by the trustees, and authorised for issue on 29 January 2026 and signed on their behalf by:

.....  
Sarwar Kabir Milad  
Trustee

.....  
Mahbubur Rahman  
Trustee

## Nessa's Trust

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1 Accounting policies

##### Receipts and Payments Accounts

Receipts and payments accounts are statements that summarise the movement of cash into and out of the organisation during the financial year. In this context “cash” includes cash equivalents, for example, bank accounts where cash can be readily withdrawn to pay for debts as they become due.

The trustees have chosen not to prepare accruals based accounts as the income did not exceed £250,00 in the annual accounting for the year ended 31st of March 2023. As such the financial statements were prepared on the basis of ‘receipts and payments’, and not in accordance with the Charities SORP (FRS 102).

##### Going concern

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

##### Cash and cash equivalents

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

##### Fund structure

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

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

#### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations to major appeals	150	16,290	16,440
<b>Total for period ended 31 March 2025</b>	<b>150</b>	<b>16,290</b>	<b>16,440</b>
<b>Total for period ended 31 March 2024</b>	<b>390</b>	<b>8,885</b>	<b>9,275</b>

#### 3 Net incoming/outgoing resources

Net incoming resources for the year include:

## **Nessa's Trust**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**2025**  
**£**

#### **4 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Nessa's Trust

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 5 Taxation

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

#### 6 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	4,127	1,604

#### 7 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General	390	150	-	540
<b>Restricted funds</b>	1,214	16,290	(13,917)	3,587
<b>Total funds</b>	1,604	16,440	(13,917)	4,127

	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>			
General	390	-	390
<b>Restricted funds</b>	8,885	(7,671)	1,214
<b>Total funds</b>	9,275	(7,671)	1,604

#### 8 Analysis of net funds

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	1,604	1,604
Net debt	1,604	1,604
	At 12 July 2023 £	At 31 March 2024 £
Net debt	-	-

#### 9 Related party transactions

There were no related party transactions in the year.

## Nessa's Trust

### Statement of Financial Activities by fund for the Year Ended 31 March 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies	150	390
Total income	150	390
<b>Expenditure on:</b>		
Net income	150	390
<b>Reconciliation of funds</b>		
Total funds brought forward	390	-
Total funds carried forward	540	390

# Nessa's Trust

## Statement of Financial Activities by fund for the Year Ended 31 March 2025 (continued)

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies	16,290	8,885
Total income	16,290	8,885
<b>Expenditure on:</b>		
Charitable activities	(13,917)	(7,671)
Total expenditure	(13,917)	(7,671)
Net income	2,373	1,214
Net movement in funds	2,373	1,214
<b>Reconciliation of funds</b>		
Total funds brought forward	1,214	-
Total funds carried forward	3,587	1,214

## Nessa's Trust

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	16,440	9,275
Total income	16,440	9,275
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(13,917)	(7,671)
Total expenditure	(13,917)	(7,671)
Net income	2,523	1,604
Net movement in funds	2,523	1,604
<b>Reconciliation of funds</b>		
Total funds brought forward	1,604	-
Total funds carried forward	4,127	1,604

# Nessa's Trust

## Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total Year ended 31 March 2025 £	Total 12 July 2023 to 31 March 2024 £
<i><b>Donations and legacies</b></i>		
Appeals and donations	16,290	8,885
Appeals and donations	<u>150</u>	<u>390</u>
	<u>16,440</u>	<u>9,275</u>
<i><b>Charitable activities</b></i>		
Project costs	<u>(13,917)</u>	<u>(7,671)</u>
	<u>(13,917)</u>	<u>(7,671)</u>

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