ETERNAL LEGACY TRUST

Charity No. 1206613

Trustee's Report and Unaudited Accounts

31 October 2025

ETERNAL LEGACY TRUST
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The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 October 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1206613

Principal Office

5 Greenfield Court
Bradford
BD7 4HW

Key Management Personnel

Chair	Nazila Dada Ahmed
Trustee	Moshin Miah

Accountants

AASIF & COACCOUNTANTS
3 Stanley Road North
Rainham
Essex
RM13 8AX

Bankers

The Co-operative Bank

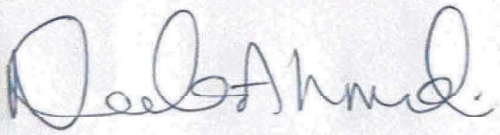
OBJECTIVES AND ACTIVITIES

The purpose of the charity provides a food bank, financial assistance with utility bills, signposting to relevant support services, and practical support for refugees and asylum seekers.

Statement of trustee's responsibilities in relation to the financial statements

The trustee is responsible for keeping proper accounting records that 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 the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed



Nazila Dada Ahmed
Trustee
21 August 2026

Independent Examiner's Report to the trustee of ETERNAL LEGACY TRUST

I report to the trustees on my examination of the financial statements of ETERNAL LEGACY TRUST for the year ended 31 October 2025.

Responsibilities and basis of report

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



AASIF & COACCOUNTANTS
3 Stanley Road North
Rainham
Essex
RM13 8AX
21 August 2026

ETERNAL LEGACY TRUST

Statement of Financial Activities

for the year ended 31 October 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	3	45,805	45,805	32,802
Total		45,805	45,805	32,802
Expenditure on:				
Charitable activities	4	43,722	43,722	31,385
Total		43,722	43,722	31,385
Net gains on investments		-	-	-
Net income		2,083	2,083	1,417
Transfers between funds		-	-	-
Net income before other gains/(losses)		2,083	2,083	1,417
Other gains and losses				
Net movement in funds		2,083	2,083	1,417
Reconciliation of funds:				
Total funds brought forward		1,417	1,417	-
Total funds carried forward		3,500	3,500	1,417

ETERNAL LEGACY TRUST
Balance Sheet

at 31 October 2025

Charity No. 1206613

		2025	2024
		£	£
Current assets			
Cash at bank and in hand		3,500	1,417
		3,500	1,417
Net current assets		3,500	1,417
Total assets less current liabilities		3,500	1,417
Net assets excluding pension asset or liability		3,500	1,417
Total net assets		3,500	1,417
The funds of the charity			
Restricted funds	6		
Unrestricted funds	6		
General funds		3,500	1,417
		3,500	1,417
Reserves	6		
Total funds		3,500	1,417

Approved by the trustees on 21 August 2026

And signed on their behalf by:

Nazila Dada Ahmed
Trustee
21 August 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Statement of Financial Activities - prior year**

	Unrestricted funds 2024	Total funds 2024
	£	£
Income and endowments from:		
Donations and legacies	32,802	32,802
Total	32,802	32,802
Expenditure on:		
Charitable activities	31,385	31,385
Total	31,385	31,385
Net income	1,417	1,417
Net income before other gains/(losses)	1,417	1,417
Other gains and losses:		
Net movement in funds	1,417	1,417
Reconciliation of funds:		
Total funds carried forward	1,417	1,417

3 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
	45,805	45,805	32,802
	45,805	45,805	32,802

4 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities	43,721	43,721	31,385
Governance costs	1	1	-
	43,722	43,722	31,385

5 Staff costs

No employee received emoluments in excess of £60,000.

6 Movement in funds

	At 1 November 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 October 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	1,417	45,805	(43,722)	3,500
Total funds	1,417	45,805	(43,722)	3,500

7 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net current assets	3,500	3,500
	3,500	3,500

8 Reconciliation of net debt

	At 1 November 2024	Cash flows	At 31 October 2025
	£	£	£
Cash and cash equivalents	1,417	2,083	3,500
	1,417	2,083	3,500
Net debt	1,417	2,083	3,500