

4EDEN

England & Wales · Charity number 1098969

Details

Other names	4EDEN, EDEN MENCAP SOCIETY
Status	Registered
Legal form	CIO
Registered	2003-08-13
Register	View on the Charity Commission register

Contact

Address	4eden Ullswater House Duke Street Penrith CA11 7LY
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Email	office@4eden.co.uk
Website	www.4eden.co.uk

Activities

Objects: THE PROVISION OF SERVICES AND OPPORTUNITIES FOR PEOPLE WITH A LEARNING DISABILITY/ADDITIONAL LEARNING NEEDS AND/OR THOSE WHO ARE ON THE AUTISTIC SPECTRUM (HEREINAFTER CALLED PEOPLE). IN PARTICULAR BY THE PROVISION OF SUPPORT AND MEANINGFUL ACTIVITIES FOR PEOPLE AND PROVIDE INFORMATION, ADVICE AND SUPPORT FOR THEIR FAMILIES, DEPENDANTS AND CARERS. TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATIONAL OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WITH THE OBJECT OF IMPROVING THEIR INDEPENDENCE AND OPPORTUNITIES IN THEIR LIVES.

Activities: 4EDEN provides individualised support for children, young people & adults who have additional learning needs, learning disabilities and those on the autistic spectrum. Each person is supported to achieve their full potential, this is achieved through 1:1, group and peer support and working closely within our local community.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Disability, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE EDEN DISTRICT. ALLERDALE
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,593,451	£1,429,073	£1,148,444	53
2024-03-31	£1,587,084	£1,294,688	£984,066	42
2023-03-31	£960,178	£1,083,867	£691,670	41
2022-03-31	£1,087,646	£799,236	£815,359	29
2021-03-31	£783,586	£777,648	£526,949	30

Trustees

Name	Role	Appointed
Catherine Burn		2024-09-21
Megan Giles		2021-11-16
Michele Elaine Emerton		2024-09-21
sarah foster		2024-09-21

4EDEN

England & Wales - Charity number 1098969

Accounts

Charity registration number 1098969 (England and Wales)

Company registration number 04379195

4EDEN

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

4EDEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss C J Burn	(Appointed 21 September 2024)
	Ms S J Foster	(Appointed 21 September 2024)
	Mrs M E Emerton	(Appointed 21 September 2024)
	Mr P K Aisthorpe	
	Miss M I Giles	
	Mrs J M Churchill	
Senior management	J Taylor	Chief officer
Charity number (England and Wales)	1098969	
Company number	04379195	
Registered office	Ullswater House 6 Duke Street Penrith Cumbria CA11 7LY	
Auditor	Saint & Co. Sterling House Wavell Drive Rosehill Carlisle CA1 2SA	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

4EDEN

CONTENTS

	Page
Trustees' report	1 - 8
Independent auditor's report	9 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 27

4EDEN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees presents its annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

4EDEN's aims are to improve the lives of children, young people and adults who have learning disabilities, neurodiversity, and additional learning needs. We believe that by making available a wide variety of activities, working in our local community, and being embedded in the culture of the Eden Valley, those who seek their 'best life' can grow and develop their potential and achieve their outcomes. It is vitally important to offer an individualised person-led approach to ensure that each person can explore and plan their lives to live their 'best life.'

4EDEN provide a variety of activities which include friendship groups, social outings, trips, and holidays to encourage social interaction and friendships outside of paid support.

Our social enterprises and day opportunities program offer opportunities to experience work placements, learning and training with the potential to work towards paid employment. Meaningful activity with the purpose to learn alongside peers and make life choices to develop and grow towards their futures.

Skills4EDEN and Kids4EDEN, some of our day opportunities, have developed and expanded and is the first steps for many people to engage with others to identify their key goals and outcomes. Experiencing new opportunities and learning new skills alongside their peer enable learning experiences, working out solutions and enabling choices. People can identify what they enjoy and focus on achieving their goals in life. Local work placements and activities are arranged, and our 'revolving door' enables people to come and go as they try out opportunities for additional learning and experiences.

It is vital that we can offer low cost (or free delivery) experiences to ensure that everyone can access our services for personal development. Social care models are funds restricted, we are now returning to previous funding income and fundraising to enable more people to access for development.

Strategies for achieving aims and objectives

Strategies for achieving objectives

- Implementing extensive budgets to understand expenditure variances to better manage expenditure.
- Expanding capacity for our Kid's club to enable more young people to develop and later transition into gaining employment skills through our social enterprises.
- Developing our senior leadership team to strengthen the different areas of the organisation and enable our head office to step into an oversight role.
- Further develop My Community with the step up of a new hub and establish ties with the local community.

Public benefit

The trustees has paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

4EDEN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- Implementation of our new staffing structure has been successful; this structure means that the person leads their own service with coach support to achieve their goals and aspirations. Staff previously referred to as support workers are now referred to as coach4independence. A coach is there to promote empowerment, guide, and travel on the journey with the person and for themselves.
- We continue to promote co-production on projects which the guys undertake and offer training and support to staff to enable them to work with the guys successfully.
- As part of the new structure implemented, we are investing on our employees, enabling constructive changes that focus more on the person and their journey, enabling them to adapt, change and flow with the needs at the time. This will enable lasting impact and experiences for each person
- Developing our senior leadership team so that our head office has more capacity to raise funding and oversee long term projects, this included recruiting for two new senior leadership roles, a growth, guidance and development lead and compliance and collaboration lead. These roles along with the other members of the senior leadership team will be developed further into the coming year to achieve an effective and cohesive team.
- We had a trainee nursing associate join us for a placement and she explained that her time spent with us was a great insight into our services and we are an inspiration.
- We held First aid training for the team and the presenter sent feedback praising how lovely the staff were.
- One of our guys who we support was able to record a video of himself articulating the effect of their conditions, their difficulties and their aims for the future which resulted in an assessment being completed for his educational needs.
- One of our guys had been unable to leave their home since Covid-19 pandemic but the team began coaching them in May 2024 with the aim of returning to school. Through a slow approach they have built a routine and gradually taken step towards their goal starting with playing outside, then going for a walk, then going in the car to the 4Eden offices. By February 2025 they are now planning a tour of a local school with hopes of attending half a day a week by the summer holidays.
- Two of our guys have been making plans for one of them to move into Penrith and live independently, their parents are supportive, and we have a vacant room in one of our supported living properties so once funding is secured, we will be going ahead with the move.
- Following training at one of businesses being rescheduled one of the guys visited the office to request support to attend the My Community dance to meet new people instead.
- Compliments were sent to a member of staff following them teaching one of the guy's new recipes for them to cook at home, this team member also read up on the guys' conditions in their own time to further their skills when providing support.
- Another team member taught one of the guys to cook ready meals at home and bake, The guy then asked if they could begin working at the Cafe or Bake. There is still some training to be done to achieve this but great to see the guys working towards building their skills in a work environment.
- Two of our team members assisted one of the guys put together their own application for a person led support plan ahead of their review. The guy explained their routine as well as what they want and need to their social worker.

4EDEN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Social investments

4EDEN charity is embedded in our local community, this alerts, informs and encourages other local social investors to give of their time to support our aims. Community gardeners, local groups, charities and CIO's, volunteers and supporters are all invested to create the best life opportunities for people. 4EDEN have also been fortunate to receive social financial investment (repayable) to boost activities as well as other Trusts who have invested in property and require our specialist services to provide specific individualised support for clients.

We have generated a surplus of funds, which has been through donations and income from our social enterprises, being frugal with our expenditure and ensuring that our costs are kept to a minimum. All surplus is used for the benefit the people we are privileged to share time with and enhances our ability to offer free events and subsidised trips and holidays. These opportunities enable people to have time away from home with friends and peers, establish and strengthen friendships outside of paid support.

Grant making policy

4EDEN do not have specific grant making policies/donations.

Volunteers

4EDEN recruit volunteers at times when there is a need.

Trustees of 4EDEN are volunteers and we thank them for their input, skills, and expertise in directing the charity to reach their objectives. Trustees operate on a cycle, and we are always keen to hear from people interested in sharing their knowledge to support and advance the charity.

Main activities undertaken to further the Charity's purposes for the public benefit

4EDEN provides and continually looks to improve their activities and opportunities and realise the need for change as new requirements and needs arise.

Currently our service provision comprises of:

- Supported Living
- Independent Living
- Adults individualised
- Children's provision
- Individualised provision
- Adults social and activity groups
- Childrens after school, trips, and holidays
- Opportunities: Skills 4Eden, Bake4Eden, Cafe4Eden, FixIt4Eden
- Specialised commissioned provision
- My Community

4EDEN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

- **Main achievements of the Charity**

4EDEN is privileged to provide coaching, support, experiences, and opportunities for people in the local community. We aim to enable people to achieve their 'best life' we do this by listening to people. We are extremely humbled when people who have received coaching, support and encouragement go onto work towards and achieve their goals. This year we waved farewell to a young man who joined 4EDEN several years ago and received coaching to enrich his life, over time and investing in his training and practical skills and an apprenticeship, he went on to take full time employment with our Fix4EDEN team and coached the guys in their roles. Many of these achievements take years to flourish and leaving 4EDEN to take paid work elsewhere is an aim of social enterprises. 4EDEN provides the conduit, the time, the skills, and the opportunity for people to get the best out of their life - **our achievements are their achievements**. These can be as simple as making a decision for the first time, speaking up so others listen, completing a task by yourself- though to the more complex needs such as setting up your new home or starting your new job. We are there every step of the way at the individual's pace - **our achievements are their achievements** - we just make it happen. Our social enterprises provide additional opportunities for people to explore their future goals. We listen, we enable, we celebrate.

Our project My Community has continued to grow throughout the 2024/25 year, strengthening their ties with the local community by providing core opportunities and activities for wider circle of local people which offers further integration and community engagement, this works towards our aim of reducing paid support buy offering more inclusivity in the community.

My Community now have a space on Duke Street which now serves as a base for activities and information for local groups and we look to develop this hub structure further in coming years.

- **Key performance indicators**

Now we have established our strategic plan this will be used on an annual basis to assess whether we have achieved our objectives and continue to develop future objectives. The strategic plan will be reviewed by members of our senior leadership to set objectives for coming years.

In January we created our development plan, which will guide our growth over the coming years – much work to do!

We have been monitoring staff turnover level to ensure that our new person lead structure is being implemented effectively and employees are gaining the intended feedback and development. Our staff turnover has increased by 10.6% from 2023/24, upon investigate most of these employees felt they were not aligned with our new staffing structure. The organisation expected a variance in our staffing levels during this stage of development and change.

Financial stability is also a key factor for the charity, and we aim to achieve this by ensuring our assets and reserves are secure and protected. By doing this we can also maintain our services should we have any difficulty with funding such as that experienced during the COVID-19 pandemic.

- **Review of activities**

With many new activities planned through our services we continue to assess activities which provide the best opportunities for people using our services. We will listen and learn what activities are enjoyed and what is gained from them, then we can decide to continue the activities and in turn how we can maintain funding for them.

Factors relevant to achieve objectives

This year we have faced a cost-of-living crisis which has not only affected the cost incurred to provide the services to a high standard but the local community who we work with. Considering this we have maintained the national living wage offered to our employees, and we have closely considered the costs of services to ensure that even if the activity makes a loss, it gains intangible benefits for the people using our services.

4EDEN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Fundraising activities and income generation

Despite still being limited by understaffing some fundraising has taken place during the year and we have plans to enable key employees to increase fund raising efforts. Our business enterprises are generating a consistent income which we reinvest across our services.

Investment policy and performance

We reinvest any surplus made into our business enterprises and across our services to allow the charity to offer new opportunities for the people using our services. Making a surplus during the year this will allow us to maintain our existing services and potentially expand to offer new activities.

The Trustees operate within the governing document, the Memorandum and Articles of Association having regard to the guidance provided by the Charities Commission and act in accordance with the Trustees Act 2000.

Financial review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The board of trustees examines the charity's requirements for reserves on a regular basis considering the risks to the charity. A policy has been established where unrestricted funds which are not committed to fixed assets are held by the Charity. There are ringfenced funds amounting to six months of the operating costs to ensure sustainability over the coming financial year. The reserves are maintained to meet working capital requirements of the charity, and the board are confident this level provides the security to continue the current activities of the charity should there be a significant drop in funding.

Principal funding sources

4EDEN's main source of funding comes from the core activities of Supported and independent living, this is supplemented by income generated by four business enterprises: Skills4EDEN, Fixit4EDEN, Cafe4EDEN and Bake4EDEN. We also have the children's activity groups. The local authority provides funding via a framework alternatively individuals can purchase services from 4Eden through their Direct Payments and Individual Service Fund.

Major risks

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Financial risk management objectives and policies

With the improvements made throughout the year to our financial reports we have mitigated some risks to our financial position by now having a budget to better plan the expenditure of the charity. We have also assessed the charity's needs for our banking and continue to review our requirements as there is more growth over the coming years.

4EDEN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The 3-5-year strategic plan was completed during 2024/2025. This plan focuses on new directions for the Charity and will seek to recruit trustees who are able to share the vision for change and adapt to meeting the needs of the local community.

As 4EDEN has expanded we must focus on what we can deliver well and effectively and specialise in areas of specific needs that meet the charity's aims and objectives, ethos, and values. Exit plans for the senior management team will require recruiting of new managers who can direct the staffing teams and deliver against the strategic plan. We must move with the times and continually address changing needs - to ensure that local people are enabled to live their 'best life'.

Structure, governance and management

The charity is a charitable company limited by guarantee and was set up by a Memorandum of Association. The charity is constituted under a Memorandum of Association dated 21 February 2002, updated 6 January 2020 with the new name of 4EDEN and is a registered charity number I098969.

The organisation was registered as an unincorporated charity on 27 January 1988 and transferred its activities, assets, and liabilities to the limited company on 1 March 2002.

The principal object of the charity is to the provision of services and opportunities for people with a learning disability/ additional learning needs and/or those who are on the autistic spectrum (hereinafter called people). In particular by the provision of support and meaningful activities for people and provide information, advice and support for their families, dependents, and carers and to provide or assist in the provision of facilities for the recreational or other leisure time occupation for people with the object of improving their independence and opportunities in their lives.

The members of the trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss C J Burn	(Appointed 21 September 2024)
Ms S J Foster	(Appointed 21 September 2024)
Mrs M E Emerton	(Appointed 21 September 2024)
Mr P K Aisthorpe	
Miss M I Giles	
Mrs J M Churchill	

Recruitment and appointment of trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

None of the members of the trustees has any beneficial interest in the company. All of the members of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Policies adopted for the induction and training of Trustees

Most trustees are already familiar with the practical work of the charity when they apply to become a Trustee. They are encouraged to attend a meeting so that they can see what is involved and where they can raise any questions. They are also invited to visit the various going concerns so they can see first hand the work the charity does.

An information pack (currently being updated) is provided outlining: The obligations of Management Committee members.

The main documents which set out the operational framework for the charity including the Memorandum and Articles.

Resourcing and the current financial position as set out in the latest published accounts.

The main documents which set out the operational framework for the charity include the Memorandum and Articles. Resourcing and the current financial position as set out in the latest published accounts.

We now complete skills audits with each new trustee when carrying out the onboarding process to continually assess the skills held and still required by the board.

4EDEN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

4EDEN has a Board of Trustees currently standing at 5 but can expand to 12 members who meet monthly and are responsible for the strategic direction and policy of the charity. The Board's members are from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Services and Finance and Administration Managers. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Services Manager has responsibility for the day-to-day operational management of 4EDEN, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

Other matters

Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Trustees' indemnities

The Trustees are indemnified under our insurance policy - charity limited by guarantee. This includes a trustee's indemnity against any liability in connections with negligence, default, breach of duty or breach of trust in relation to the charity.

Statement of trustees' responsibilities

The trustees, who are also the directors of 4Eden for the purpose of company law, is responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees is 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Companies Act 2006. It is 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.

Auditor

In accordance with the company's articles, a resolution proposing that Saint & Co. be reappointed as auditor of the company will be put at a General Meeting.

4EDEN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees' report was approved by the Trustees.

Miss M I Giles

Trustee

20 September 2025

4EDEN

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF 4EDEN

Opinion

We have audited the financial statements of 4Eden (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees is responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

4EDEN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF 4EDEN

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees is responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

4EDEN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF 4EDEN

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
 - investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saint & Co.
Chartered Accountants & Statutory Auditor
Sterling House
Wavell Drive
Rosehill
Carlisle
CA1 2SA
20 September 2025

Saint & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

4EDEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income and endowments from:							
Donations and legacies	3	3,036	70,861	73,897	7,559	26,127	33,686
Charitable activities	4	1,322,930	-	1,322,930	1,319,310	-	1,319,310
Other trading activities	5	182,045	-	182,045	223,493	-	223,493
Investments	6	1,858	-	1,858	3	-	3
Other income	7	12,721	-	12,721	10,592	-	10,592
Total income		<u>1,522,590</u>	<u>70,861</u>	<u>1,593,451</u>	<u>1,560,957</u>	<u>26,127</u>	<u>1,587,084</u>
Expenditure on:							
Raising funds	8	234,031	530	234,561	228,876	-	228,876
Charitable activities	9	1,116,961	77,287	1,194,248	1,045,367	15,903	1,061,270
Other expenditure	14	264	-	264	4,542	-	4,542
Total expenditure		<u>1,351,256</u>	<u>77,817</u>	<u>1,429,073</u>	<u>1,278,785</u>	<u>15,903</u>	<u>1,294,688</u>
Net income/(expenditure)		171,334	(6,956)	164,378	282,172	10,224	292,396
Transfers between funds		(6,342)	6,342	-	-	-	-
Net movement in funds	11	164,992	(614)	164,378	282,172	10,224	292,396
Reconciliation of funds:							
Fund balances at 1 April 2024		968,042	16,024	984,066	685,870	5,800	691,670
Fund balances at 31 March 2025		<u>1,133,034</u>	<u>15,410</u>	<u>1,148,444</u>	<u>968,042</u>	<u>16,024</u>	<u>984,066</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 MARCH 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	17	293,661	300,522
Current assets			
Stocks	18	4,301	4,301
Debtors	19	146,225	81,103
Cash at bank and in hand		742,135	643,594
		892,661	728,998
Creditors: amounts falling due within one year	20	(37,878)	(45,454)
Net current assets		854,783	683,544
Total assets less current liabilities		1,148,444	984,066
The funds of the charity			
Restricted income funds	22	15,410	16,024
Unrestricted funds	23	1,133,034	968,042
		1,148,444	984,066

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 20 September 2025

Miss M I Giles

Trustee

Company registration number 04379195 (England and Wales)

4EDEN

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	26		103,779		115,708
Investing activities					
Purchase of tangible fixed assets		(7,917)		(20,990)	
Proceeds from disposal of tangible fixed assets		821		(1,746)	
Investment income received		1,858		3	
Net cash used in investing activities			(5,238)		(22,733)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			98,541		92,975
Cash and cash equivalents at beginning of year			643,594		550,619
Cash and cash equivalents at end of year			742,135		643,594

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

4Eden is a private company limited by guarantee incorporated in England and Wales. The registered office is Ullswater House, 6 Duke Street, Penrith, Cumbria, CA11 7LY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

4EDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Office equipment	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

During the year the charity has made a change to their depreciation policy as follows:

Asset category	Current rate	Old rate
Fixtures and fittings	10% straight line	25% reducing balance
Motor vehicles	20% straight line	25% reducing balance
Office equipment	20% - 33.33% straight line	25% reducing balance

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

4EDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

4EDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,036	4,695	7,731	7,559	11,257	18,816
Grants	-	66,113	66,113	-	14,870	14,870
Membership fees	-	53	53	-	-	-
	<u>3,036</u>	<u>70,861</u>	<u>73,897</u>	<u>7,559</u>	<u>26,127</u>	<u>33,686</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Children		
Sale of goods	85,581	94,328
Adults		
Sale of goods	96,258	552,965
Supported Living		
Sale of goods	337,755	446,191
Day Services		
Sale of goods	-	157,606
Other projects		
Sale of goods	803,336	68,220
	<u>1,322,930</u>	<u>1,319,310</u>

4EDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	182,045	223,493
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,858	3
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	12,721	-
Sundry	-	10,592
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Membership schemes and social lotteries	-	530	530	-	-	-
Trading costs						
Other trading activities	96,565	-	96,565	100,727	-	100,727
Staff costs	132,224	-	132,224	126,150	-	126,150
Depreciation and impairment	5,242	-	5,242	1,999	-	1,999
	234,031	-	234,031	228,876	-	228,876
Total costs	234,031	530	234,561	228,876	-	228,876

9 Expenditure on charitable activities

	Children 2025 £	Adults 2025 £	Supported Living 2025 £	Other projects 2025 £	Total 2025 £
Direct costs					
Staff costs	149,348	72,829	372,935	254,969	850,081
Depreciation and impairment	1,418	473	1,418	1,418	4,727
Repairs and maintenance	97	23	70	257	447
Travel	77	2	6	2,087	2,172
Training	750	266	797	797	2,610
Other	4,996	2,653	4,058	23,893	35,600
Premises expenses	614	197	590	1,839	3,240
	157,300	76,443	379,874	285,260	898,877
Share of support and governance costs (see note 10)					
Support	27,661	12,568	24,140	231,002	295,371
	184,961	89,011	404,014	516,262	1,194,248
Analysis by fund					
Unrestricted funds	184,961	89,011	404,014	438,975	1,116,961
Restricted funds	-	-	-	77,287	77,287
	184,961	89,011	404,014	516,262	1,194,248

4EDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Expenditure on charitable activities (Continued)

Previous year:	Children	Adults	Supported Living	Day Services	Other projects	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
Direct costs						
Staff costs	60,470	354,821	286,346	144,063	43,574	889,274
Depreciation and impairment	1,563	9,169	7,400	3,723	1,126	22,981
Repairs and maintenance	289	1,695	1,368	688	208	4,248
Travel	595	3,493	2,819	1,418	429	8,754
Training	1,284	7,535	6,081	3,059	925	18,884
Other	17,576	14,662	11,833	5,953	1,801	51,825
Premises expenses	292	2,537	1,380	694	210	5,113
	82,069	393,912	317,227	159,598	48,273	1,001,079
Share of support and governance costs (see note 10)						
Support	4,095	24,018	19,382	9,746	2,950	60,191
	86,164	417,930	336,609	169,344	51,223	1,061,270
Analysis by fund						
Unrestricted funds	71,087	417,104	336,609	169,344	51,223	1,045,367
Restricted funds	15,077	826	-	-	-	15,903
	86,164	417,930	336,609	169,344	51,223	1,061,270

10 Support costs allocated to activities

	Children 2025 £	Total 2024 £
Staff costs	125,641	-
Depreciation	16,445	8,719
Office expenses	11,271	12,972
Repairs	1,557	11,156
Premises expenses	-	9,533
Insurances	-	30
Travel costs	7,555	358
Other	132,902	10,434
Governance	8,520	6,989
	303,891	60,191

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	6,600	4,376
Accountancy	1,920	2,613
	<u>8,520</u>	<u>6,989</u>

11 Net movement in funds

	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	6,600	4,376
Depreciation of owned tangible fixed assets	26,415	29,954
(Profit)/loss on disposal of tangible fixed assets	(12,457)	6,286
Amortisation of intangible assets	-	1,999
	<u>-</u>	<u>1,999</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year ended 31 March 2025, no trustee expenses have been incurred (2024 - £NIL).

13 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	47	42
	<u>47</u>	<u>42</u>

Employment costs	2025	2024
	£	£
Wages and salaries	1,005,491	934,138
Social security costs	74,399	64,571
Other pension costs	28,056	16,715
	<u>1,107,946</u>	<u>1,015,424</u>

4EDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	1	-

Remuneration of key management personnel

	2025 £	2024 £
Aggregate compensation	185,860	53,295

14 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	264	4,542

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Intangible fixed assets

	Goodwill £
Cost	
At 1 April 2024	24,999
Disposals	(24,999)
At 31 March 2025	-
Amortisation and impairment	
At 1 April 2024	24,999
Eliminated on disposal	(24,999)
At 31 March 2025	-
Carrying amount	
At 31 March 2025	-
At 31 March 2024	-

17 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Total £
Cost					
At 1 April 2024	252,632	150,573	42,232	18,482	463,919
Additions	-	652	-	7,266	7,918
Disposals	-	(24,439)	(237)	(1,138)	(25,814)
Transfers	-	(9,992)	-	9,992	-
At 31 March 2025	252,632	116,794	41,995	34,602	446,023
Depreciation and impairment					
At 1 April 2024	28,377	100,191	24,568	10,261	163,397
Depreciation charged in the year	5,033	11,548	4,769	5,065	26,415
Eliminated in respect of disposals	-	(37,993)	(480)	1,023	(37,450)
Transfers	997	(9,992)	(997)	9,992	-
At 31 March 2025	34,407	63,754	27,860	26,341	152,362
Carrying amount					
At 31 March 2025	218,225	53,040	14,135	8,261	293,661
At 31 March 2024	224,255	50,382	17,664	8,221	300,522

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Stocks

	2025	2024
	£	£
Raw materials and consumables	4,301	4,301

19 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	132,738	67,756
Other debtors	425	120
Prepayments and accrued income	13,062	13,227
	<u>146,225</u>	<u>81,103</u>

20 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	-	16,054
Trade creditors	12,989	19,080
Other creditors	3,898	5,420
Accruals and deferred income	20,991	4,900
	<u>37,878</u>	<u>45,454</u>

21 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>28,056</u>	<u>16,715</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
	16,024	70,861	(77,817)	6,342	15,410
	<u>16,024</u>	<u>70,861</u>	<u>(77,817)</u>	<u>6,342</u>	<u>15,410</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
	5,800	26,127	(15,903)	-	16,024
	<u>5,800</u>	<u>26,127</u>	<u>(15,903)</u>	<u>-</u>	<u>16,024</u>

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	968,042	1,522,590	(1,351,256)	(6,342)	1,133,034
	<u>968,042</u>	<u>1,522,590</u>	<u>(1,351,256)</u>	<u>(6,342)</u>	<u>1,133,034</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	685,870	1,560,957	(1,278,785)	-	968,042
	<u>685,870</u>	<u>1,560,957</u>	<u>(1,278,785)</u>	<u>-</u>	<u>968,042</u>

24 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	293,661	-	293,661
Current assets/(liabilities)	839,373	15,410	854,783
	<u>1,133,034</u>	<u>15,410</u>	<u>1,148,444</u>

4EDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

24 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	300,522	-	300,522
Current assets/(liabilities)	667,520	16,024	683,544
	<u>968,042</u>	<u>16,024</u>	<u>984,066</u>

25 Related party transactions

Ms E Taylor, daughter of Ms J Taylor, Chief Officer of the charity, was employed by the charity during the year and paid remuneration in the region of £35,000 - £40,000. The level of remuneration is under normal market conditions for the role carried out.

26 Cash generated from operations

2025
£

2024
£

Surplus for the year	164,378	292,396
Adjustments for:		
Investment income recognised in statement of financial activities	(1,858)	(3)
(Gain)/loss on disposal of tangible fixed assets	(12,457)	6,286
Depreciation and impairment of tangible fixed assets	26,414	31,955
Movements in working capital:		
(Increase)/decrease in stocks	-	22
(Increase) in debtors	(65,122)	(71,117)
(Decrease) in creditors	(7,576)	(143,831)
Cash generated from operations	<u>103,779</u>	<u>115,708</u>

27 Analysis of changes in net funds

The charity had no material debt during the year.

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England & Wales - Charity number 1098969

Accounts

4EDEN

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	I
Trustees' report	2 - 9
Independent auditors' report on the financial statements	10 - 13
Statement of financial activities	14
Balance sheet	15 - 16
Statement of cash flows	17
Notes to the financial statements	18 - 33

4EDEN
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

J M Churchill (appointed 25 March 2024)
P Aisthorpe (appointed 25 March 2024)
M Giles, Chair
K Bateman (resigned 6 October 2023)
C Kenn (resigned 4 October 2023)
S P Hughes, Chair (resigned 17 July 2023)
P A Potts, Chair (resigned 25 March 2024)

Company registered number
04379195

Charity registered number
1098969

Registered office
Ullswater House
Duke Street
Penrith
Cumbria
CA11 7LY

Chief officer
J Taylor

Independent auditors
FCSC Audit Services Limited
Chartered Accountants
Registered Auditors
Unit 7 Cooper Way
Parkhouse
Carlisle
Cumbria
CA3 0JG

Bankers
HSBC Bank plc
Market Square
Penrith
Cumbria
CA11 7SN

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the 4Eden for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

4EDEN's aims are to improve the lives of children, young people and adults who have learning disabilities, neurodiversity, and additional learning needs. We believe that by making available a wide variety of activities, working in our local community, and being embedded in the culture of the Eden Valley, those who seek their 'best life' can grow and develop their potential and achieve their outcomes. It is vitally important to offer an individualised person-led approach to ensure that each person can explore and plan their lives to live their 'best life.'

4EDEN provide a variety of activities which include friendship groups, social outings, trips, and holidays to encourage social interaction and friendships outside of paid support.

Our social enterprises and day opportunities program offer opportunities to experience work placements, learning and training with the potential to work towards paid employment. Meaningful activity with the purpose to learn alongside peers and make life choices to develop and grow towards their futures.

Skills4EDEN and Kids4EDEN, some of our day opportunities, have developed and expanded and is the first steps for many people to engage with others to identify their key goals and outcomes. Experiencing new opportunities and learning new skills alongside their peer enable learning experiences, working out solutions and enabling choices. People can identify what they enjoy and focus on achieving their goals in life. Local work placements and activities are arranged, and our 'revolving door' enables people to come and go as they try out opportunities for additional learning and experiences.

It is vital that we can offer low cost (or free delivery) experiences to ensure that everyone can access our services for personal development. Social care models are funds restricted, we are now returning to previous funding income and fundraising to enable more people to access for development.

We have further developed our supported and independent living, enabling people to make decisions for their future. We are working in partnership with another charity and housing provider to offer a wider range of housing opportunities, based in the local community with the option of moving away from traditional specific models of housing.

In setting objectives and planning for activities, the trustees have considered general guidance published by the Charity Commission relating to the public benefit, including the guidance 'Public benefit: running a charity (PB2).

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

• **Strategies for achieving objectives**

Funding and charitable aims will be explored to ensure that 4EDEN is financially secure to meet the plans and to address how the services/opportunities and activities provided will remain financially viable and meet the charities aims for the future of the local population.

As we embark on Year 1:

Understanding service delivery costs in detail to determine viability of existing and potential service provision

We have employed a skilful and experienced Head of Finance and Compliance who has been working diligently producing a variety of detailed financial reports to assess and monitor the charity's expenditure. From this we can fully cost the provisions and plan to meet shortfalls to maintain the vital opportunities.

Creating capacity to enable more young people to develop through the kid's club and into transition to gain employment skills in social enterprises

Social Care funding models are challenging with the lack of investment from government, this is creating further challenges to ensure that funding is available to continue to work towards improving the lives of young people. We are being creative in our approach to this by working within our local community to provide access to community participation activities.

Create an impact analysis formula that will provide input to financial and funding strategies

We need to source funds to ensure that no person is excluded from accessing services provisions due to lack of funding.

We are developing new opportunities as previous funding sources are removed, this will require applying for further external funding to offer more development opportunities, we need to invest in our young people to enable them to have their best life.

Our year 2 and 3 objectives are currently under review with our new Board of Trustees.

• **Activities undertaken to achieve objectives**

During 2023/24 we began to put into practice some of the strategic plan. This involved developing a new employment pathway for our committed employees.

We have taken away the hierarchical triangle in favour of a journey involving the person leading their service with their coaches behind them – a train – of development.

We have changed some of the language used, from that of support worker to coach. A coach is there to promote empowerment, guide, and travel on the journey with the person and for themselves. Staff are trained and skilled in the areas they identify with the most thereby developing themselves as well as those coached to live their best life.

As part of the new structure implemented, we are investing on our employees, enabling constructive changes that focus more on the person and their journey, enabling them to adapt, change and flow with the needs at the time. This will enable lasting impact and experiences for each person.

Each part of the organisation has undergone development into our new process, this will take time to adapt to. We must be mindful of co-producing that it will be done alongside the person being enabled, engaging them in every aspect of their journey. It is essential to work with the person and find out what they need to achieve their best life, this in turn directs us to providing activities that enable us to achieve our objectives.

To achieve the objectives of the charity we must listen and deliver to each person what they need to develop and grow on their life's journey – year two of our plan will concentrate on developing opportunities and partnerships.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

• **Social investment policies**

4EDEN charity is embedded in our local community, this alerts, informs and encourages other local social investors to give of their time to support our aims. Community gardeners, local groups, charities and CIO's, volunteers and supporters are all invested to create the best life opportunities for people. 4EDEN have also been fortunate to receive social financial investment (repayable) to boost activities as well as other Trusts who have invested in property and require our specialist services to provide specific individualised support for clients.

We have generated a surplus of funds, which has been through donations and income from our social enterprises, being frugal with our expenditure and ensuring that our costs are kept to a minimum. All surplus is used for the benefit the people we are privileged to share time with and enhances our ability to offer free events and subsidised trips and holidays. These opportunities enable people to have time away from home with friends and peers, establish and strengthen friendships outside of paid support.

• **Grant-making policies**

4EDEN do not have specific grant making policies/donations.

• **Volunteers**

4EDEN recruit volunteers at times when there is a need.

Trustees of 4EDEN are volunteers and we thank them for their input, skills, and expertise in directing the charity to reach their objectives. Trustees operate on a cycle, and we are always keen to hear from people interested in sharing their knowledge to support and advance the charity.

• **Main activities undertaken to further the Charity's purposes for the public benefit**

4EDEN provides and continually looks to improve their activities and opportunities and realise the need for change as new requirements and needs arise.

Currently our service provision comprises of:

- Supported Living
- Independent Living
- Adults individualised provision
- Childrens' individualised provision
- Adults social and activity groups
- Childrens' after school, trips and holidays opportunities
- Skills4 EDEN
- Bake4EDEN
- Fixit4EDEN
- Cafe4EDEN
- Specialised commissioned provision

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

• **Main achievements of the Charity**

4EDEN is privileged to provide support, experiences and opportunities for people in the local community. We aim to enable people to achieve their 'best life' we do this by listening to those who ask for information from us. We are extremely humbled when people who have received coaching, support and encouragement go onto work towards and achieve their goals. 4EDEN provides the conduit, the time, the skills and the opportunity for people to get the best out of their life – our achievements are their achievements. These can be as simple as making a decision for the first time, speaking up so others listen, completing a task by yourself– though to the more complex needs such as setting up your new home or starting your new job. We are there every step of the way at the individual's pace – **our achievements are their achievements** – we just make it happen. Our social enterprises provide additional opportunities for people to explore their future goals. We listen, we enable, we celebrate.

4EDEN has continued to maintain the opportunities for a variety of local people. We embarked on a new project 'My Community' during the last year, this project provides core opportunities and activities for a wider circle of local people which offers further integration and community engagement, this works towards our aim of reducing paid support buy offering more inclusivity in the community.

• **Key performance indicators**

Now we have established our strategic plan this will be used on an annual basis to assess whether we have achieved our objectives and continually develop future objectives.

We will be monitoring staff turnover level to ensure that our new person lead structure is being implemented effectively and employees are gaining the intended feedback and development.

Financial stability is also a key factor for the charity, and we aim to achieve this by ensuring our assets and reserves are secure and protected. By doing this we can also maintain our services should we have any difficulty with funding such as that experienced during the COVID-19 pandemic.

• **Review of activities**

With many new activities planned through our services we continue to assess which provides the best opportunities for people using our services. We will listen and learn what activities are enjoyed and what is gained from them, then we can decide to continue the activities and in turn how we can maintain funding for them.

• **Factors relevant to achieve objectives**

This year we have faced a cost-of-living crisis which has not only affected the cost incurred to provide the services to a high standard but the local community who we work with. Considering this we have maintained the national living wage offered to our employees, and we have closely considered the costs of services to ensure that even if the activity makes a loss, it gains intangible benefits for the people using our services.

• **Fundraising activities and income generation**

Despite still being limited by understaffing some fundraising has taken place during the year and we have plans to enable key employees to increase fundraising efforts. Our business enterprises are generating a consistent income which we reinvest across our services.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

● **Investment policy and performance**

We reinvest any surplus made into our business enterprises and across our services to allow the charity to offer new opportunities for the people using our services. Making a surplus during the year this will allow us to maintain our existing services and potentially expand to offer new activities.

The Trustees operate within the governing document, the Memorandum and Articles of Association having regard to the guidance provided by the Charities Commission and act in accordance with the Trustees Act 2000.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

The board of trustees examines the charity's requirements for reserves on a regular basis considering the risks to the charity. A policy has been established where unrestricted funds which aren't committed to fixed assets are held by the Charity. There are ringfenced funds amounting to six months of the operating costs to ensure sustainability over the coming financial year. The reserves are maintained to meet working capital requirements of the charity, and the board are confident this level provides the security to continue the current activities of the charity should there be a significant drop in funding.

● **Principal risks and uncertainties**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

● **Financial risk management objectives and policies**

With the improvements made throughout the year to our financial reports we have mitigated some risks to our financial position by now having a budget to better plan the expenditure of the charity. We have also assessed the charity's needs for our banking and continue to review our requirements as there is more growth over the coming years.

● **Principal funding**

4EDEN's main source of funding comes from the core activities of Supported and independent living, this is supplemented by income generated by four business enterprises: Skills4EDEN, Fixit4EDEN, Cafe4EDEN and Bake4EDEN. We also have the children's activity groups. The local authority provides funding via a framework alternatively individuals can purchase services from 4Eden through their Direct Payments and Individual Service Fund.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

• **Constitution**

4Eden is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The charity is constituted under a Memorandum of Association dated 21 February 2002, updated 6 January 2020 with the new name of 4EDEN and is a registered charity number 1098969.

The organisation was registered as an unincorporated charity on 27 January 1988 and transferred its activities, assets and liabilities to the limited company on 1 March 2002.

The principal object of the charity is to the provision of services and opportunities for people with a learning disability/additional learning needs and/or those who are on the autistic spectrum (hereinafter called people). In particular by the provision of support and meaningful activities for people and provide information, advice and support for their families, dependants and carers and to provide or assist in the provision of facilities for the recreational or other leisure time occupation for people with the object of improving their independence and opportunities in their lives.

• **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

• **Organisational structure and decision-making policies**

4EDEN has a Board of Trustees currently standing at 3 but can expand to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. The Board's members are from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Services and Finance and Administration Managers. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Services Manager has responsibility for the day to day operational management of 4EDEN, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

• **Policies adopted for the induction and training of Trustees**

Most trustees are already familiar with the practical work of the charity when they apply to become a Trustee. They are encouraged to attend a meeting so that they can see what is involved and where they can raise any questions. They are also invited to visit the various going concerns so they can see first hand the work the charity does.

An information pack (currently being updated) is provided outlining:

The obligations of Management Committee members.

The main documents which set out the operational framework for the charity including the Memorandum and Articles.

Resourcing and the current financial position as set out in the latest published accounts.

The main documents which set out the operational framework for the charity include the Memorandum and Articles.

Resourcing and the current financial position as set out in the latest published accounts.

We now complete skills audits with each new trustee when carrying out the onboarding process to continually assess the skills held and still required by the board.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

● **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

● **Trustees' indemnities**

The Trustees are indemnified under our insurance policy - charity limited by guarantee. This includes a trustee's indemnity against any liability in connections with negligence, default, breach of duty or breach of trust in relation to the charity.

Plans for future periods

The 3–5-year strategic plan will be completed during 2024/2025. This plan focuses on new directions for the Charity and will seek to recruit trustees who are ablest to share the vision for change and adapt to meeting the needs of the local community.

As 4EDEN has expanded we must focus on what we can deliver well and effectively and specialise in areas of specific needs that meet the charity's aims and objectives, ethos and values. Exit plans for the senior management team will require recruiting of new managers who can direct the staffing teams and deliver against the strategic plan. We must move with the times and continually address changing needs – to ensure that local people are enabled to live their 'best life'.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. They 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.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, FCSC Audit Services Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 21 September 2024 and signed on their behalf by:

M Giles
(Chair)

4EDEN
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF 4EDEN

Opinion

We have audited the financial statements of 4Eden (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is no appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on our work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

4EDEN
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF 4EDEN (CONTINUED)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

4EDEN
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF 4EDEN (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the laws and regulations that are applicable to the Charity, with the emphasis on those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements, utilising our experience and knowledge of the sectors involved. Our work included but was not limited to making appropriate enquiries of the Trustees and management, agreeing disclosures to supporting documentation, reviewing the minutes of meetings of those charged with governance, and making relevant enquiries of management. We considered such matters as remuneration and management incentives and the ability of management to over-ride controls. Our methodology included identifying journal entries to identify unusual transactions. Analytical procedures were employed to identify any unusual or unexpected variances or relationships. We considered the presence of internal controls to mitigate the risk of fraud or fraud or non-compliance with laws and regulations. All relevant laws and regulations and potential fraud risks were communicated to the audit team. The audit team remained vigilant to the possibility of non-compliance throughout the audit. We assessed grant claims and other incomes and performed appropriate procedures to ensure that claims were reasonable, there was compliance with regulations and entitlement to other incomes was established.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Other matters

The corresponding year's figures are unaudited.

4EDEN
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF 4EDEN (CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

FCSC Audit Services Limited

Chartered Accountants
Registered Auditors

Unit 7 Cooper Way

Parkhouse

Carlisle

Cumbria

CA3 0JG

21 September 2024

FCSC Audit Services Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

4EDEN
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies 3	7,559	26,127	33,686	42,472
Charitable activities 4	1,319,310	-	1,319,310	654,181
Other trading activities	223,493	-	223,493	263,090
Investments 6	3	-	3	133
Other income 7	10,592	-	10,592	302
Total income	1,560,957	26,127	1,587,084	960,178
Expenditure on:				
Raising funds	233,418	-	233,418	268,255
Charitable activities: 8				
Other charitable activities	1,045,367	15,903	1,061,270	815,612
Total expenditure	1,278,785	15,903	1,294,688	1,083,867
Net movement in funds	282,172	10,224	292,396	(123,689)
Reconciliation of funds:				
Total funds brought forward	685,870	5,800	691,670	815,359
Net movement in funds	282,172	10,224	292,396	(123,689)
Total funds carried forward	968,042	16,024	984,066	691,670

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 18 to 33 form part of these financial statements.

4EDEN
(A company limited by guarantee)
REGISTERED NUMBER: 04379195

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	13	-	1,999
Tangible assets	14	300,522	314,028
		300,522	316,027
Current assets			
Stocks	15	4,301	4,323
Debtors	16	81,103	9,986
Cash at bank and in hand		643,594	550,619
		728,998	564,928
Creditors: amounts falling due within one year	17	(45,454)	(189,285)
Net current assets		683,544	375,643
Total assets less current liabilities		984,066	691,670
Net assets excluding pension asset		984,066	691,670
Total net assets		984,066	691,670
Charity funds			
Restricted funds	18	16,024	5,800
Unrestricted funds	18	968,042	685,870
Total funds		984,066	691,670

4EDEN
(A company limited by guarantee)
REGISTERED NUMBER: 04379195

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 21 September 2024 and signed on their behalf by:

M Giles
Chair

The notes on pages 18 to 33 form part of these financial statements.

4EDEN
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	113,962	105,615
Cash flows from investing activities		
Dividends, interests and rents from investments	3	133
Proceeds from the sale of tangible fixed assets	-	1,000
Purchase of tangible fixed assets	(20,990)	(58,792)
Net cash used in investing activities	(20,987)	(57,659)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	92,975	47,956
Cash and cash equivalents at the beginning of the year	550,619	502,663
Cash and cash equivalents at the end of the year	643,594	550,619

The notes on pages 18 to 33 form part of these financial statements

4EDEN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

4Eden is a private company, limited by guarantee, domiciled in England and Wales, registration number 04379195. The registered office is Ullswater House, Duke Street, Penrith, CA11 7LY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

4Eden 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Goodwill	-	5 years
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2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line; land is not depreciated
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Office equipment	- 33% straight line

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from donations and legacies

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£	£
Donations	7,559	11,257	18,816	5,295
Government grants	-	14,870	14,870	37,177
	<u>7,559</u>	<u>26,127</u>	<u>33,686</u>	<u>42,472</u>
	<u><u>42,472</u></u>	<u><u>-</u></u>	<u><u>42,472</u></u>	
<i>Total 2023</i>				

4. Income from charitable activities

	Unrestricted funds 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£
Children	94,328	94,328	101,384
Adults	552,965	552,965	117,104
Other projects	68,220	68,220	44,097
Supported Living	446,191	446,191	241,114
Day Services	157,606	157,606	150,482
	<u>1,319,310</u>	<u>1,319,310</u>	<u>654,181</u>
	<u><u>654,181</u></u>	<u><u>654,181</u></u>	
<i>Total 2023</i>			

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Trading activities

	Unrestricted funds 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£
Charity trading income	223,493	223,493	263,090
	223,493	223,493	263,090
Trading expenses			
Purchases	61,826	61,826	110,231
Telephone	1,556	1,556	1,500
Advertising	20	20	-
Insurances	-	-	274
Equipment hire	2,470	2,470	719
Premises expenses	18,268	18,268	14,288
Repairs	10,535	10,535	23,673
Sundry	4,013	4,013	1,373
Wages and salaries	115,690	115,690	88,236
Employers NIC	7,997	7,997	6,099
Pension costs	2,463	2,463	1,879
Depreciation	13,329	13,329	14,983
Amortisation of goodwill	1,999	1,999	5,000
Loss on disposal of fixed assets	3,024	3,024	-
	243,190	243,190	268,255
Net (expenditure)/income from trading activities	(19,697)	(19,697)	(5,165)

6. Investment income

	Unrestricted funds 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£
Interest received	3	3	133
	3	3	133
<i>Total 2023</i>	133	133	133

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Other incoming resources

	Unrestricted funds 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£
Training room hire	-	-	150
Sundry income	10,592	10,592	152
	<u>10,592</u>	<u>10,592</u>	<u>302</u>
<i>Total 2023</i>	<u>302</u>	<u>302</u>	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	<i>Total 2023</i>
	£	£	£	£
Children	71,087	15,077	86,164	93,921
Adults	417,104	826	417,930	111,547
Other projects	51,223	-	51,223	117,421
Supported Living	336,609	-	336,609	336,981
Day Services	169,344	-	169,344	155,742
	<u>1,045,367</u>	<u>15,903</u>	<u>1,061,270</u>	<u>815,612</u>
<i>Total 2023</i>	<u>815,612</u>	<u>-</u>	<u>815,612</u>	

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities

	Activities undertaken directly 2024	Support costs 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£	£
Children	82,069	4,095	86,164	93,921
Adults	393,912	24,018	417,930	111,547
Other projects	48,273	2,950	51,223	117,421
Supported Living	317,227	19,382	336,609	336,981
Day Services	159,598	9,746	169,344	155,742
	<u>1,001,079</u>	<u>60,191</u>	<u>1,061,270</u>	<u>815,612</u>
<i>Total 2023</i>	<u>732,044</u>	<u>83,568</u>	<u>815,612</u>	

Analysis of direct costs

	Children 2024	Adults 2024	Other projects 2024	Supported Living 2024
	£	£	£	£
Staff costs	60,470	354,821	43,574	286,346
Depreciation	1,563	9,169	1,126	7,400
Repairs	289	1,695	208	1,368
Travel costs	595	3,493	429	2,819
Training	1,284	7,535	925	6,081
Premises expenses	292	1,711	210	1,380
Other	17,576	15,488	1,801	11,833
	<u>82,069</u>	<u>393,912</u>	<u>48,273</u>	<u>317,227</u>
<i>Total 2023</i>	<u>85,159</u>	<u>100,080</u>	<u>101,610</u>	<u>302,395</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Day Services 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£
Staff costs	144,063	889,274	687,870
Depreciation	3,723	22,981	1,679
Repairs	688	4,248	4,906
Travel costs	1,418	8,754	6,959
Training	3,059	18,884	8,442
Premises expenses	694	4,287	4,840
Other	5,953	52,651	17,348
	<u>159,598</u>	<u>1,001,079</u>	<u>732,044</u>
	<u><u>159,598</u></u>	<u><u>1,001,079</u></u>	<u><u>732,044</u></u>
<i>Total 2023</i>	<u><u>142,800</u></u>	<u><u>732,044</u></u>	

Analysis of support costs

	Children 2024	Adults 2024	Other projects 2024	Supported Living 2024
	£	£	£	£
Depreciation	475	2,782	342	2,246
Repairs	759	4,451	547	3,592
Insurances	2	12	1	10
Travel costs	24	143	18	115
Legal and professional	178	1,043	128	841
Equipment hire	-	-	-	-
Office expenses	882	5,176	636	4,177
Premises expenses	649	3,806	467	3,071
Other	828	4,859	597	3,921
Governance	298	1,746	214	1,409
	<u>4,095</u>	<u>24,018</u>	<u>2,950</u>	<u>19,382</u>
	<u><u>4,095</u></u>	<u><u>24,018</u></u>	<u><u>2,950</u></u>	<u><u>19,382</u></u>
<i>Total 2023</i>	<u><u>8,762</u></u>	<u><u>11,467</u></u>	<u><u>15,811</u></u>	<u><u>34,586</u></u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Day Services 2024	Total funds 2024	<i>Total funds 2023</i>
	£	£	£
Depreciation	1,130	6,975	14,148
Repairs	1,807	11,156	12,828
Insurances	5	30	6,388
Travel costs	58	358	2,008
Legal and professional	423	2,613	9,897
Equipment hire	-	-	174
Office expenses	2,101	12,972	22,866
Premises expenses	1,540	9,533	6,808
Other	1,973	12,178	5,589
Governance	709	4,376	2,862
	9,746	60,191	83,568
<i>Total 2023</i>	<i>12,942</i>	<i>83,568</i>	

10. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £4,900 (2023 - £nil). The audit fee 2022 was £4,560.

11. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	934,138	719,068
Social security costs	64,571	49,704
Contribution to defined contribution pension schemes	16,715	15,312
	1,015,424	784,084

The average number of persons employed by the Charity during the year was as follows:

	2024	<i>2023</i>
	No.	No.
Management and staff	42	41

No employee received remuneration amounting to more than £60,000 in either year.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

13. Intangible assets

	Goodwill £
Cost	
At 1 April 2023	24,999
At 31 March 2024	24,999
Amortisation	
At 1 April 2023	23,000
Charge for the year	1,999
At 31 March 2024	24,999
Net book value	
At 31 March 2024	-
At 31 March 2023	1,999

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 April 2023	252,632	42,232	140,903	19,847	455,614
Additions	-	-	19,476	1,514	20,990
Disposals	-	-	(9,806)	(2,879)	(12,685)
At 31 March 2024	<u>252,632</u>	<u>42,232</u>	<u>150,573</u>	<u>18,482</u>	<u>463,919</u>
Depreciation					
At 1 April 2023	23,344	18,681	91,767	7,794	141,586
Charge for the year	5,033	5,887	15,206	3,828	29,954
On disposals	-	-	(6,782)	(1,361)	(8,143)
At 31 March 2024	<u>28,377</u>	<u>24,568</u>	<u>100,191</u>	<u>10,261</u>	<u>163,397</u>
Net book value					
At 31 March 2024	<u><u>224,255</u></u>	<u><u>17,664</u></u>	<u><u>50,382</u></u>	<u><u>8,221</u></u>	<u><u>300,522</u></u>
At 31 March 2023	<u><u>229,288</u></u>	<u><u>23,551</u></u>	<u><u>49,136</u></u>	<u><u>12,053</u></u>	<u><u>314,028</u></u>

15. Stocks

	2024 £	2023 £
Stocks	<u><u>4,301</u></u>	<u><u>4,323</u></u>

16. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	67,756	310
Other debtors	120	-
Prepayments and accrued income	13,227	9,676
	<u><u>81,103</u></u>	<u><u>9,986</u></u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	<i>£</i>
Trade creditors	19,080	<i>152,591</i>
Other taxation and social security	16,054	<i>17,229</i>
Other creditors	5,420	<i>5,571</i>
Accruals and deferred income	4,900	<i>13,894</i>
	45,454	<i>189,285</i>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	685,870	1,560,957	(1,278,785)	968,042
Restricted funds				
Restricted Funds	5,800	26,127	(15,903)	16,024
Total of funds	691,670	1,587,084	(1,294,688)	984,066

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	809,559	960,178	(1,083,867)	685,870
Restricted funds				
Restricted Funds	5,800	-	-	5,800
Total of funds	815,359	960,178	(1,083,867)	691,670

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	685,870	1,560,957	(1,278,785)	968,042
Restricted funds	5,800	26,127	(15,903)	16,024
	<u>691,670</u>	<u>1,587,084</u>	<u>(1,294,688)</u>	<u>984,066</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	809,559	960,178	(1,083,867)	685,870
Restricted funds	5,800	-	-	5,800
	<u>815,359</u>	<u>960,178</u>	<u>(1,083,867)</u>	<u>691,670</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	300,522	-	300,522
Current assets	712,974	16,024	728,998
Creditors due within one year	(45,454)	-	(45,454)
Total	<u>968,042</u>	<u>16,024</u>	<u>984,066</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	314,028	-	314,028
Intangible fixed assets	1,999	-	1,999
Current assets	559,128	5,800	564,928
Creditors due within one year	(189,285)	-	(189,285)
Total	<u>685,870</u>	<u>5,800</u>	<u>691,670</u>

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	292,396	(123,689)
Adjustments for:		
Depreciation charges	31,953	35,810
Dividends, interests and rents from investments	(3)	(133)
Loss on the sale of fixed assets	4,542	-
Decrease/(increase) in stocks	22	(268)
Decrease/(increase) in debtors	(71,117)	29,198
Increase/(decrease) in creditors	(143,831)	164,697
Net cash provided by operating activities	<u>113,962</u>	<u>105,615</u>

22. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	2,984	751
Cash at bank	640,610	549,868
Total cash and cash equivalents	<u>643,594</u>	<u>550,619</u>

4EDEN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

23. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	550,619	92,975	643,594
	550,619	92,975	643,594

4EDEN

England & Wales - Charity number 1098969

Accounts

4EDEN
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4EDEN
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1 - 2
Trustees' report	3 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11 - 12
Statement of cash flows	13
Notes to the financial statements	14 - 29

4EDEN
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

K Bateman (resigned 6 October 2023)
C Kenn (resigned 4 October 2023)
C D Hopley (resigned 14 March 2023)
S P Hughes, Chair (resigned 17 July 2023)
J I Wilkinson (resigned 7 December 2022)
P A Potts, Chair
P Callaghan (resigned 7 December 2022)
J Nichol (resigned 7 December 2022)
M Giles, Treasurer

Company registered number

04379195

Charity registered number

1098969

Registered office

Ullswater House
Duke Street
Penrith
Cumbria
CA11 7LY

Company secretary

P Potts

Chief officer

J Taylor

Accountants

Full Circle Accountancy Limited
Chartered Accountants
The Office
Mardale Road
Penrith
Cumbria
CA11 9EH

4EDEN
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Bankers

HSBC Bank plc
Market Square
Penrith
Cumbria
CA11 7SN

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the 4Eden for the year 1 April 2022 to 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

4EDEN's aims are to improve the lives of children, young people and adults who have learning disabilities, neurodiversity and additional learning needs. We believe that by making available a wide variety of activities, working in our local community and being embedded in the culture of the Eden Valley, those who seek their 'best life' can grow and develop their potential and achieve their outcomes. It is vitally important to offer individualised person-led approach to ensure that each person can explore and plan their lives to live their 'best life'.

4EDEN provide a variety of activities which include friendship groups, social outings, trips and holidays to encourage social interaction and friendships outside of paid support.

Our social enterprises offer opportunities to experience work placements, learning and training with the potential to work towards paid employment. Meaningful activity with purpose to learn alongside peers and make some life choices to develop and grow into their futures.

We have further developed our supported and independent living as those supported reach a level of independence and reduce their need for paid support. 4EDEN is developing new housing options for those who choose to set up a new home and selecting where they live and who they choose to live with.

Day opportunities – Skills4EDEN has developed and expanded and is the first step for many people to engage with others and to identify their key goals and outcomes. Experiencing new opportunities and learning new skills alongside their peers enables learning experiences, working out solutions and enabling choices. People can identify what they enjoy and focus on achieving their goals in life. Local work placements are arranged and our 'revolving door' enables people to come and go as they try out opportunities for additional learning.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Strategies for achieving objectives**

During this financial year, 4EDEN committed to undertake a 3 to 5-year Strategic Plan. This plan will guide us through some changing times. It will plan new directions and scope out how we aim to achieve them. Funding and charitable aims will be explored to ensure that 4EDEN is financially secure to meet the plans and to address how the services/opportunities and activities provided will remain financially viable and meet the charities aims for the future of the local population.

This year, to achieve our objectives, we have had to spend time supporting people to re-learn how to engage, how to re-connect and how to work together.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

● **Activities undertaken to achieve objectives**

2022/23 was a year of reflection and recovery from the pandemic. Having never had to deal with such impact on the people who rely on 4EDEN, the staff and management team, supported by the Board of Trustees, have had to take stock of their current position and look to rebuild and recover. There have been many changes during this year, some people not returning to their previous activities due to a variety of reasons – pandemic related. Some employees choosing to leave the service – again for a variety of reasons. The impact on those decisions. Our social enterprises all took a downturn due to the uncertainties and have had to build up again with the additional challenges of government decisions and implications that we have all faced due to rising costs and squeeze on income. For these reasons, the decision was taken to go forward with Strategic Planning. This year we have ridden the waves whilst we have got into the detail and invested time in understanding where we are and where we are aiming to go. We must never forget how the pandemic has affected everyone and must learn from the devastating restrictions to those 4EDEN supports, the employees and wider team. It is the recovery from the pandemic that has restricted the growth and development of activities during this year. But also, has given us time (and strength) to plan ahead – which we are now doing for the benefit of all.

● **Social investment policies**

This year, more than ever – we have appreciated the social investment of the senior management team, who despite low in numbers have battled on to ensure that what could be delivered has been for the benefit of those using 4EDEN's opportunities. Using funds from reserves (to support income to run activities) these have been readily used to ensure that those disadvantaged have had the chance to begin to rebuild their restricted lives. It is important to understand that 4EDEN charity is embedded in our local community, the team alerts, informs and encourages other local social investors to give of their time to support our aims. The community, local groups, charities and CIO's, volunteers and supporters are all invested to create the best life opportunities for people.

This year we are showing a loss, to achieve our objectives we must re-invest our surplus. This is true of all charities, as we manage our finances frugally, we can ensure that we are financially stable to support our core services. To ensure that those we support are engaged and encouraged to re-connect we have increased our staffing beyond what we are funded, it is essential to meet the needs as they arise, invest now, and enable later.

● **Volunteers**

The charity is grateful for the efforts of all of its volunteers who are involved in service provision and fundraising. 4EDEN recruit volunteers at times when there is a need. The pandemic prevented this and we are in the process of addressing new activities that we can recruit volunteers for.

All the Trustees of 4EDEN are volunteers and we thank them for their input, skills and expertise in directing the charity to reach their objectives. Trustees operate on a cycle, and we are always keen to hear from people interested in sharing their knowledge to support and advance the Charity.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

• **Main activities undertaken to further the Charity's purposes for the public benefit**

4EDEN provides and continually looks to improve their activities and opportunities and realise the need for change as new requirements and needs arise.

Currently our service provision comprises of:

- Supported Living
- Independent Living
- Adults individualised provision
- Childrens' individualised provision
- Adults social and activity groups
- Childrens' after school, trips and holidays opportunities
- Skills4 EDEN
- Bake4EDEN
- Fixit4EDEN
- Cafe4EDEN
- Specialised commissioned provision

Achievements and performance

• **Main achievements of the Charity**

4EDEN is privileged to provide support, experiences, and opportunities for people in the local community. We aim to enable people to achieve their 'best life' and we do this by listening to those who ask for information from us. We are extremely humbled when people who have received some support, encouragement and opportunity go onto work towards and achieve their goals. 4EDEN provides the conduit, the time, the skills, and the opportunity for people to get the best out of their life – our achievements are their achievements. These can be as simple as making a decision for the first time, speaking up so others listen, doing something by yourself– though to the more complex needs such as setting up your new home or starting your new job. We are there every step of the way at a person's pace – our achievements are their achievements – we just make it happen. Our social enterprises provide additional opportunities for people to explore their future goals. We listen, we enable, we celebrate.

It is clear to us that we need to make future investment in services, of staffing and in the management team.

This year was one of recovery, reflection, and consolidation. During the coming year we will finalise our Strategic plan and identify our new directions.

• **Factors relevant to achieve objectives**

This year has increased our desire to review and reflect and move to re-design around the objectives to meet the needs of local people, this will be further explained in next year's accounting. It is clear to us that with rising wages the income to our services will need to increase - or some services will cease.

• **Fundraising activities and income generation**

4EDEN has been limited to in its fundraising activities due to an understaffing situation and lack of management team during and since the pandemic. There has been some small fundraising initiatives undertaken in house to raise funds for planned activities needed.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

● **Investment policy and performance**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for long-term investment. Should this situation change in the future, the Board of Trustees will re-examine the market opportunities.

The Trustees operate within the governing document, the Memorandum and Articles of Association having regard to the guidance provided by the Charities Commission and act in accordance with the Trustees Act 2000.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

The Board of Trustees has examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets are held by the charity. The charity has ringfenced 6 months operating costs to ensure sustainability during the next financial year. The reserves are needed to meet the working capital requirements of the charity and the Board of Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

● **Principal risks and uncertainties**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

● **Principal funding**

4EDEN's main source of funding comes from its core activities of Supported Living and Independent living, this is supplemented by income generated by the four business concerns: Skills4EDEN, Bake4EDEN, Fixit4EDEN, Cafe4EDEN and the children's activity groups. The Local Authority commission services via a framework. Individuals can purchase services through their Direct Payments and Individual Service Funds.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

• **Constitution**

4Eden is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The charity is constituted under a Memorandum of Association dated 21 February 2002, updated 6 January 2020 with the new name of 4EDEN and is a registered charity number 1098969.

The organisation was registered as an unincorporated charity on 27 January 1988 and transferred its activities, assets and liabilities to the limited company on 1 March 2002.

The principal object of the charity is to the provision of services and opportunities for people with a learning disability/additional learning needs and/or those who are on the autistic spectrum (hereinafter called people). In particular by the provision of support and meaningful activities for people and provide information, advice and support for their families, dependants and carers and to provide or assist in the provision of facilities for the recreational or other leisure time occupation for people with the object of improving their independence and opportunities in their lives.

• **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

• **Organisational structure and decision-making policies**

4EDEN has a Board of Trustees currently standing at 9 but can expand to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. The Board's members are from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Services and Finance and Administration Managers. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Services Manager has responsibility for the day to day operational management of 4EDEN, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practice.

• **Policies adopted for the induction and training of Trustees**

Most trustees are already familiar with the practical work of the charity when they apply to become a Trustee. They are encouraged to attend a meeting so that they can see what is involved and where they can raise any questions. They are also invited to visit the various going concerns so they can see first hand the work the charity does.

An information pack (currently being updated) is provided outlining:

The obligations of Management Committee members.

The main documents which set out the operational framework for the charity including the Memorandum and Articles.

Resourcing and the current financial position as set out in the latest published accounts.

It has also been planned to hold an open day to encourage new applications to strengthen the Board.

• **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

• **Trustees' indemnities**

The Trustees are indemnified under our insurance policy - charity limited by guarantee. This includes a trustee's indemnity against any liability in connections with negligence, default, breach of duty or breach of trust in relation to the charity.

Plans for future periods

The 3–5-year strategic plan will be completed during 2023. This plan focuses on new directions for the Charity and will seek to recruit trustees who are able to share the vision for change and adapt to meeting the needs of the local community.

As 4EDEN has expanded we must focus on what we can deliver well and effectively and specialise in areas of specific needs that meet the charity's aims and objectives, ethos and values. Exit plans for the senior management team will require recruiting of new managers who can direct the staffing teams and deliver against the strategic plan. We must move with the times and continually address changing needs – to ensure that local people are enabled to live their 'best life'.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. They 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.

Approved by order of the members of the board of Trustees on 14 December 2023 and signed on their behalf by:

P A Potts
(interim chair)

4EDEN
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the Trustees of 4Eden ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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 because I am a member of Institute of Chartered Accountants in England and Wales, 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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed :

Dated : 14 December 2023

Jonathan Millar

FCA DChA ICAEW

Full Circle Accountancy Limited

4EDEN
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies 3	42,472	-	42,472	252,802
Charitable activities 4	654,181	-	654,181	562,469
Other trading activities	263,090	-	263,090	272,348
Investments 6	133	-	133	27
Other income 7	302	-	302	-
Total income	960,178	-	960,178	1,087,646
Expenditure on:				
Raising funds	268,255	-	268,255	242,480
Charitable activities: 8				
Other charitable activities	815,612	-	815,612	556,756
Total expenditure	1,083,867	-	1,083,867	799,236
Net movement in funds	(123,689)	-	(123,689)	288,410
Reconciliation of funds:				
Total funds brought forward	809,559	5,800	815,359	526,949
Net movement in funds	(123,689)	-	(123,689)	288,410
Total funds carried forward	685,870	5,800	691,670	815,359

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 29 form part of these financial statements.

4EDEN
(A company limited by guarantee)
REGISTERED NUMBER: 04379195

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	13	1,999	6,999
Tangible assets	14	314,028	287,049
		316,027	294,048
Current assets			
Stocks	15	4,323	4,055
Debtors	16	9,986	39,184
Cash at bank and in hand		550,619	502,663
		564,928	545,902
Creditors: amounts falling due within one year	17	(189,285)	(24,591)
Net current assets		375,643	521,311
Total assets less current liabilities		691,670	815,359
Net assets excluding pension asset		691,670	815,359
Total net assets		691,670	815,359
Charity funds			
Restricted funds	18	5,800	5,800
Unrestricted funds	18	685,870	809,559
Total funds		691,670	815,359

4EDEN
(A company limited by guarantee)
REGISTERED NUMBER: 04379195

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 14 December 2023 and signed on their behalf by:

M Giles

The notes on pages 14 to 29 form part of these financial statements.

4EDEN
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	105,615	252,214
Cash flows from investing activities		
Dividends, interests and rents from investments	133	27
Proceeds from the sale of tangible fixed assets	1,000	4,300
Purchase of tangible fixed assets	(58,792)	(15,694)
Net cash used in investing activities	(57,659)	(11,367)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	47,956	240,847
Cash and cash equivalents at the beginning of the year	502,663	261,816
Cash and cash equivalents at the end of the year	550,619	502,663

The notes on pages 14 to 29 form part of these financial statements

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

I. General information

Carlisle Eden Mind Limited is a private company, limited by guarantee, domiciled in England and Wales, registration number 05689607. The registered office is 27 Spencer Street, Carlisle, CA1 1BE.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

4Eden 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Goodwill	-	5 years
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2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line; land is not depreciated
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Office equipment	- 20% reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Pensions

The Charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.14 Fund accounting

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from donations and legacies

	Unrestricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£
Donations	5,295	5,295	27,492
Legacies	-	-	174,635
Government grants	37,177	37,177	50,675
	42,472	42,472	252,802
<i>Total 2022</i>	252,802	252,802	

4. Income from charitable activities

	Unrestricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£
Children	101,384	101,384	70,512
Adults	117,104	117,104	107,643
Other projects	44,097	44,097	79,069
Supported Living	241,114	241,114	239,044
Day Services	150,482	150,482	66,201
	654,181	654,181	562,469
<i>Total 2022</i>	562,469	562,469	

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Trading activities

	Unrestricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£
Charity trading income	263,090	263,090	272,348
	263,090	263,090	272,348
Trading expenses			
Purchases	110,231	110,231	92,340
Telephone	1,500	1,500	1,268
Advertising	-	-	285
Insurances	274	274	415
Equipment hire	719	719	2,731
Premises expenses	14,288	14,288	10,976
Repairs	23,673	23,673	14,399
Sundry	1,373	1,373	735
Wages and salaries	88,236	88,236	95,143
Employers NIC	6,099	6,099	6,577
Pension costs	1,879	1,879	2,026
Depreciation	14,983	14,983	10,585
Amortisation of goodwill	5,000	5,000	5,000
	268,255	268,255	242,480
Net (expenditure)/income from trading activities	(5,165)	(5,165)	29,868

6. Investment income

	Unrestricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£
Interest received	133	133	27
	133	133	27
<i>Total 2022</i>	27	27	27

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Other incoming resources

	Unrestricted funds 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£
Training room hire	150	150	-
Sundry income	152	152	-
	302	302	-

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023	Total 2023	<i>Total 2022</i>
	£	£	£
Children	93,921	93,921	56,833
Adults	111,547	111,547	95,078
Other projects	117,421	117,421	77,976
Supported Living	336,981	336,981	233,457
Day Services	155,742	155,742	93,412
	815,612	815,612	556,756
<i>Total 2022</i>	556,756	556,756	

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Analysis of expenditure by activities

	Activities undertaken directly 2023	Support costs 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£	£
Children	85,159	8,762	93,921	56,833
Adults	100,080	11,467	111,547	95,078
Other projects	101,610	15,811	117,421	77,976
Supported Living	302,395	34,586	336,981	233,457
Day Services	142,800	12,942	155,742	93,412
	<u>732,044</u>	<u>83,568</u>	<u>815,612</u>	<u>556,756</u>
<i>Total 2022</i>	<u>493,514</u>	<u>63,242</u>	<u>556,756</u>	

Analysis of direct costs

	Children 2023	Adults 2023	Other projects 2023	Supported Living 2023
	£	£	£	£
Staff costs	80,020	98,578	76,498	299,899
Depreciation	180	238	255	735
Repairs	110	-	3,897	459
Travel costs	346	731	4,546	-
Training	-	-	8,442	-
Premises expenses	-	-	4,840	-
Other	4,503	533	3,132	1,302
	<u>85,159</u>	<u>100,080</u>	<u>101,610</u>	<u>302,395</u>
<i>Total 2022</i>	<u>52,702</u>	<u>86,574</u>	<u>63,221</u>	<u>207,246</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Day Services 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£
Staff costs	132,875	687,870	472,132
Depreciation	271	1,679	2,238
Repairs	440	4,906	1,647
Travel costs	1,336	6,959	5,222
Training	-	8,442	4,257
Premises expenses	-	4,840	123
Other	7,878	17,348	7,895
	<u>142,800</u>	<u>732,044</u>	<u>493,514</u>
	<u><u>83,771</u></u>	<u><u>493,514</u></u>	
<i>Total 2022</i>			

Analysis of support costs

	Children 2023	Adults 2023	Other projects 2023	Supported Living 2023
	£	£	£	£
Depreciation	1,519	2,009	2,149	6,194
Repairs	1,377	1,822	1,949	5,616
Insurances	687	907	970	2,797
Travel costs	216	285	305	879
Legal and professional	789	1,044	3,663	3,218
Equipment hire	19	25	26	76
Office expenses	2,456	3,247	3,473	10,011
Premises expenses	731	967	1,034	2,981
Other	600	794	849	2,447
Governance	368	367	1,393	367
Governance costs	-	-	-	-
	<u>8,762</u>	<u>11,467</u>	<u>15,811</u>	<u>34,586</u>
	<u><u>4,131</u></u>	<u><u>8,504</u></u>	<u><u>14,755</u></u>	<u><u>26,211</u></u>
<i>Total 2022</i>				

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Day Services 2023	Total funds 2023	<i>Total funds 2022</i>
	£	£	£
Depreciation	2,277	14,148	7,938
Repairs	2,064	12,828	8,134
Insurances	1,027	6,388	5,136
Travel costs	323	2,008	1,405
Legal and professional	1,183	9,897	6,349
Equipment hire	28	174	6,404
Office expenses	3,679	22,866	11,113
Premises expenses	1,095	6,808	7,195
Other	899	5,589	6,209
Governance	367	2,862	5,659
Profit on disposal of fixed assets	-	-	(2,300)
	12,942	83,568	63,242
<i>Total 2022</i>	9,641	63,242	

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,776 (2022 - £ -).
The audit fee 2022 was £4,560.

11. Staff costs

	2023	<i>2022</i>
	£	£
Wages and salaries	719,068	528,126
Social security costs	49,704	36,506
Contribution to defined contribution pension schemes	15,312	11,246
	784,084	575,878

The average number of persons employed by the Charity during the year was as follows:

	2023	<i>2022</i>
	No.	No.
Management and staff	41	29

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

13. Intangible assets

	Goodwill £
Cost	
At 1 April 2022	24,999
At 31 March 2023	24,999
Amortisation	
At 1 April 2022	18,000
Charge for the year	5,000
At 31 March 2023	23,000
Net book value	
At 31 March 2023	1,999
At 31 March 2022	6,999

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 April 2022	252,632	16,737	119,164	9,292	397,825
Additions	-	26,495	21,739	10,555	58,789
Disposals	-	(1,000)	-	-	(1,000)
At 31 March 2023	<u>252,632</u>	<u>42,232</u>	<u>140,903</u>	<u>19,847</u>	<u>455,614</u>
Depreciation					
At 1 April 2022	18,311	10,873	76,831	4,761	110,776
Charge for the year	5,033	7,808	14,936	3,033	30,810
At 31 March 2023	<u>23,344</u>	<u>18,681</u>	<u>91,767</u>	<u>7,794</u>	<u>141,586</u>
Net book value					
At 31 March 2023	<u>229,288</u>	<u>23,551</u>	<u>49,136</u>	<u>12,053</u>	<u>314,028</u>
At 31 March 2022	<u>234,321</u>	<u>5,864</u>	<u>42,333</u>	<u>4,531</u>	<u>287,049</u>

15. Stocks

	2023 £	2022 £
Stocks	<u>4,323</u>	<u>4,055</u>

16. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	310	30,583
Prepayments and accrued income	9,676	8,601
	<u>9,986</u>	<u>39,184</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	152,591	7,992
Other taxation and social security	17,229	7,846
Other creditors	5,571	4,193
Accruals and deferred income	13,894	4,560
	<u>189,285</u>	<u>24,591</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	809,559	960,178	(1,083,867)	685,870
Restricted funds				
Restricted Funds	5,800	-	-	5,800
Total of funds	<u>815,359</u>	<u>960,178</u>	<u>(1,083,867)</u>	<u>691,670</u>

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds	473,165	1,087,646	(799,236)	47,984	809,559
Restricted funds					
Restricted Funds	53,784	-	-	(47,984)	5,800
Total of funds	<u>526,949</u>	<u>1,087,646</u>	<u>(799,236)</u>	<u>-</u>	<u>815,359</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
General funds	809,559	960,178	(1,083,867)	685,870
Restricted funds	5,800	-	-	5,800
	815,359	960,178	(1,083,867)	691,670

Summary of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
General funds	473,165	1,087,646	(799,236)	47,984	809,559
Restricted funds	53,784	-	-	(47,984)	5,800
	526,949	1,087,646	(799,236)	-	815,359

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	314,028	-	314,028
Intangible fixed assets	1,999	-	1,999
Current assets	559,128	5,800	564,928
Creditors due within one year	(189,285)	-	(189,285)
Total	685,870	5,800	691,670

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	287,049	-	287,049
Intangible fixed assets	6,999	-	6,999
Current assets	540,102	5,800	545,902
Creditors due within one year	(24,591)	-	(24,591)
Total	<u>809,559</u>	<u>5,800</u>	<u>815,359</u>

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>(123,689)</u>	<u>288,410</u>
Adjustments for:		
Depreciation charges	35,810	25,760
Dividends, interests and rents from investments	(133)	(27)
Loss/(profit) on the sale of fixed assets	-	(1,742)
Increase in stocks	(268)	(203)
Decrease in debtors	29,198	18,398
Increase/(decrease) in creditors	164,697	(78,382)
Net cash provided by operating activities	<u>105,615</u>	<u>252,214</u>

22. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	751	1,253
Cash at bank	549,868	501,410
Total cash and cash equivalents	<u>550,619</u>	<u>502,663</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

23. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	502,663	47,956	550,619
	<u>502,663</u>	<u>47,956</u>	<u>550,619</u>

4EDEN

England & Wales - Charity number 1098969

Accounts

4EDEN

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

4EDEN
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	I
Trustees' report	2 - 5
Independent auditors' report	6 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 26

4EDEN
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

K Bateman
P A Potts
C D Hopley
S P Hughes, Chair
H L Whitson (resigned 18 May 2021)
J I Wilkinson
C Kenn (appointed 8 February 2022)
P Callaghan (appointed 8 February 2022)
J Nichol (appointed 8 February 2022)
M Giles (appointed 8 February 2022)

Company registered number
04379195

Charity registered number
1098969

Registered office

Ullswater House
Duke Street
Penrith
Cumbria
CA11 7LY

Company secretary
M Giles

Chief officer
J Taylor

Independent auditors
FCSC Audit Services Limited
Chartered Accountants
Registered Auditors
Unit 7 Cooper Way
Parkhouse
Carlisle
CA3 0JG

Bankers
HSBC Bank plc
Market Square
Penrith
Cumbria
CA11 7SN

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015). The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

POLICIES AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

4EDEN's aim is to improve the lives of children, young people and adults with learning disabilities/additional learning needs including those on the autistic spectrum in the Eden Valley of Cumbria by providing lifelong quality person centered support activities and opportunities to achieve their potential.

Through Social Enterprise, engage people in meaningful activities, provide access to training and engage within the local community. Where possible offer paid employment in 4EDEN's social enterprises to people who expressed a want to work and have undertaken relevant training and skill building to meet required competency for employment. .

VOLUNTEERS

The charity is grateful for the efforts of all of its volunteers who are involved in service provision and fundraising.

Achievements and performance

REVIEW OF ACTIVITIES

During this financial year Covid 19 has continued to impact the charity not only in the development of its businesses, but also upon our Management, staff, and those we support.

Restrictions have continued this year and whilst this meant our cafe and bakery could open at certain times during the year, footfall dropped resulting in a significant fall in income across our social enterprise businesses. Our FixIt business has been able to operate at certain times but again has suffered due to the impact of Covid restrictions.

Unfortunately, our day services have continued to be suffer due to Covid restrictions which again has had an impact on income streams for 4EDEN. However, we have seen an increase in uptake towards the end of the financial year.

The Management and staff did an excellent job of reorganising, managing Covid 19 infection control, responding to ongoing information requests from the local authorities and trying to manage staff morale. Unfortunately, some staff have suffered during this time, re-evaluated their career path and have moved out of care services. This has left 4EDEN with staff shortages which we are working very hard to resolve through new recruitment.

Overall, it's been another difficult year caused by the continuing restrictions created by Covid, however, we have managed to cover some of the losses sustained by accessing local authority and government grants and some charitable donations. The Management and Board of Trustees are continuing to review the future development of 4Eden and its businesses and hope to build upon the tremendous work done by management and staff to keep the momentum of the organisation going during very difficult time.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

INVESTMENT POLICY AND PERFORMANCE

Investment policy and objectives

The Trustees operate within the governing document, the Memorandum and Articles of Association having regard to the guidance provided by the Charities Commission and act in accordance with the Trustees Act 2000.

Financial review

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

PRINCIPAL RISKS AND UNCERTAINTIES

As the cuts to the social care budgets managed by the County Council have an impact on the direct delivery of services provided by 4EDEN, the charity will continue to apply for other funding and grants while developing new commercial enterprises that will offer people work experience and the opportunity to develop proprietary soft skills required to secure part time or full time employment.

RESERVES POLICY

The Trustees believe that the minimum level of operating reserve should be the equivalent of 3 months' operating costs, calculated and reviewed annually. The Trustees review the level of reserves on a regular basis so that unrestricted reserves will be within an agreed time frame. The trustees also believe that the reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its needs to maintain and develop its charitable activities.

Structure, governance and management

CONSTITUTION

The charity is constituted under a Memorandum of Association dated 21 February 2002 , updated 6 January 2020 with the new name of 4EDEN and is a registered charity number 1098969.

The organisation was registered as an unincorporated charity on 27 January 1988 and transferred its activities, assets and liabilities to the limited company on 1 March 2002.

The principal object of the charity is to the provision of services and opportunities for people with a learning disability/additional learning needs and/or those who are on the autistic spectrum (hereinafter called people). In particular by the provision of support and meaningful activities for people and provide information, advice and support for their families, dependants and carers and to provide or assist in the provision of facilities for the recreational or other leisure time occupation for people with the object of improving their independence and opportunities in their lives.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

At the end of each annual general meeting all the trustees retire from office but may be reelected or reappointed. Subject

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

to clauses detailed in the Articles of Association 4EDEN may by ordinary resolution appoint a person who is willing to act as a trustee either to fill a vacancy or as an additional trustee.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The executive committee consists of the seven trustees. Full members of the charity are entitled to attend any meeting of the executive committee.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' INDEMNITIES

The charity holds a standard insurance policy which includes a trustees' indemnity against any liability in connection with any negligence, default, breach of duty or breach of trust in relation to the charity.

PRINCIPAL ACTIVITIES

The principal activities of the charity include providing or assisting in the provision of facilities for the recreation or other leisure time occupation for people who have such needs by reason of a learning disability with the prime objective of improving their conditions of life.

These activities include:

- 1:1 Support Services (Independence and skill building, accessing the local community)
- Supported living & support at home services
- Day opportunities both buildings based and community based
- Children's support services and activities
- Young people's support and activities
- Real work placements
- Apprenticeships
- Employment

FUTURE DEVELOPMENTS

The composition of the Board continues to develop and strengthen with the changes in trustees and will provide important support and guidance to the Chief Officer and all those working to achieve the charity's objectives (including those employed and those who are volunteers). The charity's strategic plan continues to be updated and improved as circumstances change and is designed to provide part of the essential framework by which the charity is able to deliver on its commitments.

MEMBERS' LIABILITY

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of 4Eden for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, FCSC Audit Services Limited, have indicated their willingness to continue in office. The Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on 7 December 2022 and signed on their behalf by:

S P Hughes (Chair)

4EDEN
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF 4EDEN

OPINION

We have audited the financial statements of 4Eden (the 'charity') for the year ended 31 March 2022 set out on pages 10 to 26. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements;

4EDEN
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF 4EDEN

or

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

4EDEN
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF 4EDEN

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the laws and regulations that are applicable to the Charity, with the emphasis on those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements, utilising our experience and knowledge of the sectors involved. Our work included but was not limited to making appropriate enquiries of the Trustees and management, agreeing disclosures to supporting documentation, reviewing the minutes of meetings of those charged with governance, and making relevant enquiries of management. We considered such matters as remuneration and management Incentives and the ability of management to over-ride controls. Our methodology included identifying journal entries to identify unusual transactions. Analytical procedures were employed to identify any unusual or unexpected variances or relationships. We considered the presence of internal controls to mitigate the risk of fraud or fraud or non-compliance with laws and regulations. All relevant laws and regulations and potential fraud risks were communicated to the audit team. The audit team remained vigilant to the possibility of non-compliance throughout the audit. We assessed grant claims and other incomes and performed appropriate procedures to ensure that claims were reasonable, there was compliance with regulations and entitlement to other incomes was established.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

4EDEN
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF 4EDEN

OTHER MATTERS

The corresponding year's figures are unaudited.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Miller FCA DChA
Senior Statutory Auditor
FCSC Audit Services Limited
Registered Auditors
7 December 2022

4EDEN
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	2	252,802	-	252,802	41,610
Charitable activities	3	562,469	-	562,469	547,236
Other trading activities:					
Trading activities	4	272,348	-	272,348	194,444
Investments	5	27	-	27	296
TOTAL INCOME		1,087,646	-	1,087,646	783,586
EXPENDITURE ON:					
Raising funds	4	242,480	-	242,480	205,936
Charitable activities	9,6	556,756	-	556,756	571,712
TOTAL EXPENDITURE		799,236	-	799,236	777,648
NET INCOME BEFORE TRANSFERS		288,410	-	288,410	5,938
Transfers between Funds	20	47,984	(47,984)	-	-
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		336,394	(47,984)	288,410	5,938
NET MOVEMENT IN FUNDS		336,394	(47,984)	288,410	5,938
RECONCILIATION OF FUNDS:					
Total funds brought forward		473,165	53,784	526,949	521,011
TOTAL FUNDS CARRIED FORWARD		809,559	5,800	815,359	526,949

The notes on pages 13 to 26 form part of these financial statements.

4EDEN
(A company limited by guarantee)
REGISTERED NUMBER: 04379195

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Intangible assets	14		6,999		11,999
Tangible assets	15		287,049		294,673
			294,048		306,672
CURRENT ASSETS					
Stocks	16	4,055		3,852	
Debtors	17	39,184		57,582	
Cash at bank and in hand		502,663		261,816	
		545,902		323,250	
CREDITORS: amounts falling due within one year	18	(24,591)		(34,173)	
NET CURRENT ASSETS			521,311		289,077
TOTAL ASSETS LESS CURRENT LIABILITIES			815,359		595,749
CREDITORS: amounts falling due after more than one year	19		-		(68,800)
NET ASSETS			815,359		526,949
CHARITY FUNDS					
Restricted funds	20		5,800		53,784
Unrestricted funds	20		809,559		473,165
TOTAL FUNDS			815,359		526,949

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 7 December 2022 and signed on their behalf, by:

P A Potts

S P Hughes, Treasurer

The notes on pages 13 to 26 form part of these financial statements.

4EDEN
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities	21	252,214	15,816
Cash flows from investing activities:			
Dividends, interest and rents from investments		27	296
Proceeds from the sale of tangible fixed assets		4,300	475
Purchase of tangible fixed assets		(15,694)	(7,701)
Net cash used in investing activities		(11,367)	(6,930)
Change in cash and cash equivalents in the year		240,847	8,886
Cash and cash equivalents brought forward		261,816	252,930
Cash and cash equivalents carried forward	22	502,663	261,816

The notes on pages 13 to 26 form part of these financial statements.

4EDEN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

I. ACCOUNTING POLICIES

I.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

4Eden 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.

I.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

I.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

I. ACCOUNTING POLICIES (continued)

I.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and certain management costs. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

I.5 Intangible fixed assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

Amortisation is provided on intangible fixed assets at rates calculated to write off the cost of each asset, less their estimated residual value, over their expected useful lives on the following bases:

Goodwill	- 5 years
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I.6 Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 2% straight line; land is not depreciated
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Office equipment	- 20% reducing balance

4EDEN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

I. ACCOUNTING POLICIES (continued)

I.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

I.8 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

I.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

I.10 Debtors

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

I.11 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

I.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

I.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

I.14 Taxation

The charity is exempt from corporation tax on its charitable activities.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (continued)

1.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.16 Fund accounting

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	27,492	-	27,492	5,876
Legacies	174,635	-	174,635	-
Government grants	50,675	-	50,675	35,734
Total donations and legacies	252,802	-	252,802	41,610
Total 2021	41,610	-	41,610	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Children	70,512	-	70,512	72,688
Adults	107,643	-	107,643	97,339
Other projects	79,069	-	79,069	10,047
Supported Living	239,044	-	239,044	284,373
Day Services	66,201	-	66,201	82,789
	562,469	-	562,469	547,236
Total 2021	547,236	-	547,236	

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. TRADING ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Charity trading income				
Trading income	272,348	-	272,348	194,444
Trading expenses				
Purchases	92,340	-	92,340	63,180
Telephone	1,268	-	1,268	1,239
Advertising	285	-	285	776
Insurances	415	-	415	351
Equipment leasing	2,731	-	2,731	3,231
Premises expenses	10,976	-	10,976	9,498
Repairs and renewals	14,399	-	14,399	12,579
Sundry expenses	735	-	735	2,701
Wages and salaries	95,143	-	95,143	91,949
Employers NICs	6,577	-	6,577	6,124
Pension costs	2,026	-	2,026	1,960
Depreciation	10,585	-	10,585	7,348
Amortisation of goodwill	5,000	-	5,000	5,000
	242,480	-	242,480	205,936
Net income/(expenditure) from trading activities	29,868	-	29,868	(11,492)

5. INVESTMENT INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	27	-	27	296
<i>Total 2021</i>	296	-	296	

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Children	59,133	-	59,133	59,913
Adults	95,078	-	95,078	79,231
Other projects	72,317	-	72,317	84,741
Supported Living	233,457	-	233,457	244,240
Day Services	93,412	-	93,412	89,802
	<u>553,397</u>	<u>-</u>	<u>553,397</u>	<u>557,927</u>
<i>Total 2021</i>	<u>557,927</u>	<u>-</u>	<u>557,927</u>	

7. DIRECT COSTS

	Children £	Adults £	Other projects £	Supported Living £
Repairs and renewals	32	-	1,193	340
Travel costs	264	49	4,735	-
Training	-	-	4,257	-
Office and IT expenses	-	-	-	-
Premises expenses	-	-	123	-
Other	2,609	685	1,411	1,401
Wages and salaries	37,438	79,930	48,021	190,895
Employers NICs	9,265	4,275	2,401	10,420
Pension costs	2,854	1,317	740	3,210
Depreciation	240	318	340	980
	<u>52,702</u>	<u>86,574</u>	<u>63,221</u>	<u>207,246</u>
<i>Total 2021</i>	<u>52,254</u>	<u>68,976</u>	<u>81,600</u>	<u>214,276</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. DIRECT COSTS (continued)

	Day Services £	Total 2022 £	Total 2021 £
Repairs and renewals	82	1,647	2,795
Travel costs	174	5,222	4,164
Training	-	4,257	598
Office and IT expenses	-	-	3,706
Premises expenses	-	123	287
Other	1,789	7,895	886
Wages and salaries	76,699	432,983	444,252
Employers NICs	3,568	29,929	29,725
Pension costs	1,099	9,220	9,512
Depreciation	360	2,238	2,258
	<u>83,771</u>	<u>493,514</u>	<u>498,183</u>
<i>Total 2021</i>	<u>81,077</u>	<u>498,183</u>	

8. SUPPORT COSTS

	Children £	Adults £	Other projects £	Supported Living £
Repairs and renewals	878	1,155	1,236	3,555
Insurances	551	729	780	2,249
Travel costs	151	200	213	615
Legal and professional	681	902	964	2,780
Equipment hire	687	909	973	2,804
Office and IT expenses	1,193	1,578	1,688	4,865
Premises expenses	772	1,022	1,093	3,150
Other	666	882	943	2,718
Wages and salaries	-	-	-	-
Depreciation	852	1,127	1,206	3,475
	<u>6,431</u>	<u>8,504</u>	<u>9,096</u>	<u>26,211</u>
<i>Total 2021</i>	<u>7,659</u>	<u>10,255</u>	<u>3,141</u>	<u>29,964</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. SUPPORT COSTS (continued)

	Day Services £	Total 2022 £	Total 2021 £
Repairs and renewals	1,310	8,134	11,423
Insurances	827	5,136	4,984
Travel costs	226	1,405	3,518
Legal and professional	1,022	6,349	936
Equipment hire	1,031	6,404	7,022
Office and IT expenses	1,789	11,113	7,039
Premises expenses	1,158	7,195	6,839
Other	1,000	6,209	2,352
Wages and salaries	-	-	2,081
Depreciation	1,278	7,938	13,550
	<u>9,641</u>	<u>59,883</u>	<u>59,744</u>
<i>Total 2021</i>	<u>8,725</u>	<u>-</u>	

9. GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Auditors' remuneration	4,560	-	4,560	-
Accountancy fees	(154)	-	(154)	1,668
Legal and professional fees	1,253	-	1,253	6,021
Bank charges	-	-	-	96
Profit/(loss) on disposal of fixed assets	(2,300)	-	(2,300)	6,000
	<u>3,359</u>	<u>-</u>	<u>3,359</u>	<u>13,785</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Support costs 2022 £	Total 2022 £	Total 2021 £
Children	52,702	6,431	59,133	59,913
Adults	86,574	8,504	95,078	79,231
Other projects	63,221	9,096	72,317	84,741
Supported Living	207,246	26,211	233,457	244,240
Day Services	83,771	9,641	93,412	89,802
Total 2022	<u>493,514</u>	<u>59,883</u>	<u>553,397</u>	<u>557,927</u>
Total 2021	<u>498,183</u>	<u>59,744</u>	<u>557,927</u>	

11. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: - owned by the charity	20,761	23,155
Amortisation of intangible fixed assets	5,000	5,000
Auditors' remuneration - audit	<u>4,560</u>	<u>-</u>

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

12. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £4,560 (2021 - £ -).

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. STAFF COSTS

Staff costs were as follows:

	2022	<i>2021</i>
	£	£
Wages and salaries	528,126	538,282
Social security costs	36,506	35,849
Other pension costs	11,246	11,472
	575,878	585,603

The average number of persons employed by the charity during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Management and staff	29	30

No employee received remuneration amounting to more than £60,000 in either year.

14. INTANGIBLE FIXED ASSETS

	Goodwill
	£
Cost	
At 1 April 2021 and 31 March 2022	24,999
Amortisation	
At 1 April 2021	13,000
Charge for the year	5,000
At 31 March 2022	18,000
Carrying amount	
At 31 March 2022	6,999
<i>At 31 March 2021</i>	<i>11,999</i>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 April 2021	252,632	35,442	105,445	8,874	402,393
Additions	-	1,000	14,277	418	15,695
Disposals	-	(19,705)	(558)	-	(20,263)
At 31 March 2022	<u>252,632</u>	<u>16,737</u>	<u>119,164</u>	<u>9,292</u>	<u>397,825</u>
Depreciation					
At 1 April 2021	13,278	26,502	64,666	3,274	107,720
Charge for the year	5,033	2,076	12,165	1,487	20,761
On disposals	-	(17,705)	-	-	(17,705)
At 31 March 2022	<u>18,311</u>	<u>10,873</u>	<u>76,831</u>	<u>4,761</u>	<u>110,776</u>
Net book value					
At 31 March 2022	<u>234,321</u>	<u>5,864</u>	<u>42,333</u>	<u>4,531</u>	<u>287,049</u>
At 31 March 2021	<u>239,354</u>	<u>8,940</u>	<u>40,779</u>	<u>5,600</u>	<u>294,673</u>

16. STOCKS

	2022 £	2021 £
Stocks	<u>4,055</u>	<u>3,852</u>

17. DEBTORS

	2022 £	2021 £
Trade debtors	30,583	48,475
Prepayments and accrued income	8,601	9,107
	<u>39,184</u>	<u>57,582</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

18. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Other loans	-	14,400
Trade creditors	7,992	6,175
Other taxation and social security	7,846	7,172
Other creditors	4,193	4,580
Accruals and deferred income	4,560	1,846
	<u>24,591</u>	<u>34,173</u>

19. CREDITORS: Amounts falling due after more than one year

	2022 £	2021 £
Other loans	-	68,800
	<u>-</u>	<u>68,800</u>

20. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Unrestricted Funds	473,165	1,087,646	(799,236)	47,984	809,559
Restricted funds					
Restricted funds	53,784	-	-	(47,984)	5,800
Total of funds	<u>526,949</u>	<u>1,087,646</u>	<u>(799,236)</u>	<u>-</u>	<u>815,359</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Unrestricted Funds	467,227	783,586	(777,648)	473,165
Restricted funds				
Restricted funds	53,784	-	-	53,784
Total of funds	<u>521,011</u>	<u>783,586</u>	<u>(777,648)</u>	<u>526,949</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds	473,165	1,087,646	(799,236)	47,984	809,559
Restricted funds	53,784	-	-	(47,984)	5,800
	<u>526,949</u>	<u>1,087,646</u>	<u>(799,236)</u>	<u>-</u>	<u>815,359</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds	467,227	783,586	(777,648)	473,165
Restricted funds	53,784	-	-	53,784
	<u>521,011</u>	<u>783,586</u>	<u>(777,648)</u>	<u>526,949</u>

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	288,410	5,938
Adjustment for:		
Depreciation charges	25,760	28,155
Dividends, interest and rents from investments	(27)	(296)
(Profit)/loss on the sale of fixed assets	(1,742)	6,000
(Increase)/decrease in stocks	(203)	743
Decrease/(increase) in debtors	18,398	(3,047)
Decrease in creditors	(78,382)	(21,677)
Net cash provided by operating activities	<u>252,214</u>	<u>15,816</u>

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	1,253	1,266
Notice deposits (less than 3 months)	501,410	260,550
Total	<u>502,663</u>	<u>261,816</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

23. OPERATING LEASE COMMITMENTS

At 31 March 2022 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	Land and buildings			Other
	2022	2021	2022	2021
	£	£	£	£
Amounts payable:				
Within 1 year	-	-	447	5,566
Between 1 and 5 years	-	-	-	1,020
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

24. CONTROLLING PARTY

The charity is under the control of the Trustees.

4EDEN

England & Wales - Charity number 1098969

Accounts

4EDEN

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

4EDEN
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	I
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 - 23

4EDEN
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

J P Graham (resigned 9 October 2020)
K Bateman
P A Potts, Chair
C D Hopley
S P Hughes, Treasurer
H L Whitson (resigned 18 May 2021)
J I Wilkinson

Company registered number
04379195

Charity registered number
1098969

Registered office
Ullswater House
Duke Street
Penrith
Cumbria
CA11 7LY

Company secretary
C D Hopley

Chief officer
J Taylor

Independent Examiner
Full Circle Accountancy Limited
Chartered Accountants
Independent Examiner
The Office
Mardale Road
Penrith
CA11 9EH

Bankers
HSBC Bank plc
Market Square
Penrith
Cumbria
CA11 7SN

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015). The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

POLICIES AND OBJECTIVES

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

4EDEN's aim is to improve the lives of children, young people and adults with learning disabilities/additional learning needs including those on the autistic spectrum in the Eden Valley of Cumbria by providing lifelong quality person centered support activities and opportunities to achieve their potential.

Through Social Enterprise, engage people in meaningful activities, provide access to training and engage within the local community. Where possible offer paid employment in 4EDEN's social enterprises to people who expressed a want to work and have undertaken relevant training and skill building to meet required competency for employment. .

VOLUNTEERS

The charity is grateful for the efforts of all of its volunteers who are involved in service provision and fundraising.

Achievements and performance

REVIEW OF ACTIVITIES

The 2021 financial year has been a very different experience to the previous three years. Covid 19 has impacted the charity not only in the development of its businesses, but also upon our Management, staff, and those we support.

The first lockdown took place just before the beginning of the financial year. This meant that although the bakery was allowed to remain open, footfall dropped significantly. Even with a restructure and new staff it has been difficult to keep them motivated, which has resulted in declining takings.

The 4EDEN Café at Brougham Hall when open, has continued to develop and grow its popularity.

Unfortunately, day services stopped during the lockdowns. This meant 4EDEN lost income during these periods, including from Fix-it-4EDEN who also had to withhold its services.

The Management and staff did an excellent job of reorganising, managing Covid 19 infection control, responding to information requests from the local authorities and trying to manage staff morale. Unfortunately, some staff have suffered during this time, re-evaluated their career path and have moved out of care services. This has left 4EDEN with staff shortages which we are trying to resolve.

Overall, it's been a difficult year. Thankfully Government grants and charitable bequests have helped to cover some of the losses sustained. The Management and Board of Trustees are now assessing its future path and developing a new business plan.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

INVESTMENT POLICY AND PERFORMANCE

Investment policy and objectives

The Trustees operate within the governing document, the Memorandum and Articles of Association having regard to the guidance provided by the Charities Commission and act in accordance with the Trustees Act 2000.

Financial review

GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

PRINCIPAL RISKS AND UNCERTAINTIES

As the cuts to the social care budgets managed by the County Council have an impact on the direct delivery of services provided by 4EDEN, the charity will continue to apply for other funding and grants while developing new commercial enterprises that will offer people work experience and the opportunity to develop proprietary soft skills required to secure part time or full time employment.

RESERVES POLICY

The Trustees believe that the minimum level of operating reserve should be the equivalent of 3 months' operating costs, calculated and reviewed annually. The Trustees review the level of reserves on a regular basis so that unrestricted reserves will be within an agreed time frame. The trustees also believe that the reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its needs to maintain and develop its charitable activities.

Structure, governance and management

CONSTITUTION

The charity is constituted under a Memorandum of Association dated 21 February 2002 , updated 6 January 2020 with the new name of 4EDEN and is a registered charity number 1098969.

The organisation was registered as an unincorporated charity on 27 January 1988 and transferred its activities, assets and liabilities to the limited company on 1 March 2002.

The principal object of the charity is to the provision of services and opportunities for people with a learning disability/additional learning needs and/or those who are on the autistic spectrum (hereinafter called people). In particular by the provision of support and meaningful activities for people and provide information, advice and support for their families, dependants and carers and to provide or assist in the provision of facilities for the recreational or other leisure time occupation for people with the object of improving their independence and opportunities in their lives.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

At the end of each annual general meeting all the trustees retire from office but may be reelected or reappointed. Subject

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

to clauses detailed in the Articles of Association 4EDEN may by ordinary resolution appoint a person who is willing to act as a trustee either to fill a vacancy or as an additional trustee.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The executive committee consists of the seven trustees. Full members of the charity are entitled to attend any meeting of the executive committee.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

TRUSTEES' INDEMNITIES

The charity holds a standard insurance policy which includes a trustees' indemnity against any liability in connection with any negligence, default, breach of duty or breach of trust in relation to the charity.

PRINCIPAL ACTIVITIES

The principal activities of the charity include providing or assisting in the provision of facilities for the recreation or other leisure time occupation for people who have such needs by reason of a learning disability with the prime objective of improving their conditions of life.

These activities include:

- 1:1 Support Services (Independence and skill building, accessing the local community)
- Supported living & support at home services
- Day opportunities both buildings based and community based
- Children's support services and activities
- Young people's support and activities
- Real work placements
- Apprenticeships
- Employment

FUTURE DEVELOPMENTS

The composition of the Board continues to develop and strengthen with the changes in trustees and will provide important support and guidance to the Chief Officer and all those working to achieve the charity's objectives (including those employed and those who are volunteers). The charity's strategic plan continues to be updated and improved as circumstances change and is designed to provide part of the essential framework by which the charity is able to deliver on its commitments.

MEMBERS' LIABILITY

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

4EDEN
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of 4Eden for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 16 November 2021 and signed on their behalf by:

P A Potts

4EDEN
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 4EDEN (the 'charity')

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

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S 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 because I am a member of (enter body here), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 16 November 2021

Jonathan Miller FCA DChA

4EDEN
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and legacies	2	41,610	-	41,610	12,597
Charitable activities	3	547,236	-	547,236	660,490
Other trading activities:					
Trading activities	4	194,444	-	194,444	187,319
Investments	5	296	-	296	285
Other income	6	-	-	-	2,130
TOTAL INCOME		783,586	-	783,586	862,821
EXPENDITURE ON:					
Raising funds	4	205,936	-	205,936	195,898
Charitable activities	10,7	571,712	-	571,712	670,084
TOTAL EXPENDITURE		777,648	-	777,648	865,982
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		5,938	-	5,938	(3,161)
NET MOVEMENT IN FUNDS		5,938	-	5,938	(3,161)
RECONCILIATION OF FUNDS:					
Total funds brought forward		467,227	53,784	521,011	524,172
TOTAL FUNDS CARRIED FORWARD		473,165	53,784	526,949	521,011

The notes on pages 10 to 23 form part of these financial statements.

4EDEN
(A company limited by guarantee)
REGISTERED NUMBER: 04379195

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Intangible assets	15		11,999		16,999
Tangible assets	16		294,673		316,602
			<u>306,672</u>		<u>333,601</u>
CURRENT ASSETS					
Stocks	17	3,852		4,595	
Debtors	18	57,582		54,535	
Cash at bank and in hand		261,816		252,930	
			<u>323,250</u>		<u>312,060</u>
CREDITORS: amounts falling due within one year	19	(34,173)		(41,450)	
			<u>289,077</u>		<u>270,610</u>
NET CURRENT ASSETS			<u>289,077</u>		<u>270,610</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>595,749</u>		<u>604,211</u>
CREDITORS: amounts falling due after more than one year	20		(68,800)		(83,200)
			<u>526,949</u>		<u>521,011</u>
NET ASSETS			<u>526,949</u>		<u>521,011</u>
CHARITY FUNDS					
Restricted funds	21		53,784		53,784
Unrestricted funds	21		473,165		467,227
			<u>526,949</u>		<u>521,011</u>
TOTAL FUNDS			<u>526,949</u>		<u>521,011</u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 16 November 2021 and signed on their behalf, by:

P A Potts

S P Hughes, Treasurer

The notes on pages 10 to 23 form part of these financial statements.

4EDEN
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	22	15,816	122,683
Cash flows from investing activities:			
Dividends, interest and rents from investments		296	285
Proceeds from the sale of tangible fixed assets		475	1,365
Purchase of tangible fixed assets		(7,701)	(110,319)
Purchase of goodwill		-	(9,999)
Net cash used in investing activities		(6,930)	(118,668)
Change in cash and cash equivalents in the year		8,886	4,015
Cash and cash equivalents brought forward		252,930	248,915
Cash and cash equivalents carried forward	23	261,816	252,930

The notes on pages 10 to 23 form part of these financial statements.

4EDEN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

I. ACCOUNTING POLICIES

I.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

4Eden 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.

I.2 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page I. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

I.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

I. ACCOUNTING POLICIES (continued)

I.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and certain management costs. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

I.5 Intangible fixed assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are initially recognised at cost and are subsequently measured at cost net of amortisation and any provision for impairment.

Amortisation is provided on intangible fixed assets at rates calculated to write off the cost of each asset, less their estimated residual value, over their expected useful lives on the following bases:

Goodwill	- 5 years
----------	-----------

I.6 Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 2% straight line; land is not depreciated
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Office equipment	- 20% reducing balance

4EDEN
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

I. ACCOUNTING POLICIES (continued)

I.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

I.8 Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

I.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

I.10 Debtors

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

I.11 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

I.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

I.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

I.14 Taxation

The charity is exempt from corporation tax on its charitable activities.

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

I. ACCOUNTING POLICIES (continued)

I.15 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

I.16 Fund accounting

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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	5,876	-	5,876	12,597
Government grants	35,734	-	35,734	-
Total donations and legacies	41,610	-	41,610	12,597
Total 2020	12,597	-	12,597	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Children	72,688	-	72,688	82,842
Adults	97,339	-	97,339	99,173
Other projects	10,047	-	10,047	15,958
Supported Living	284,373	-	284,373	305,023
Day Services	82,789	-	82,789	157,494
	547,236	-	547,236	660,490
Total 2020	660,490	-	660,490	

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

4. TRADING ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charity trading income				
Cafe income	112,249	-	112,249	120,855
Activity income	82,195	-	82,195	66,464
	<u>194,444</u>	<u>-</u>	<u>194,444</u>	<u>187,319</u>
Cafe expenses				
Purchases	63,180	-	63,180	55,048
Telephone	1,239	-	1,239	620
Advertising	776	-	776	723
Insurances	351	-	351	48
Equipment leasing	3,231	-	3,231	2,594
Premises expenses	9,498	-	9,498	9,695
Repairs and renewals	12,579	-	12,579	13,385
Sundry expenses	2,701	-	2,701	2,250
Wages and salaries	91,949	-	91,949	86,475
Employers NICs	6,124	-	6,124	7,519
Pension costs	1,960	-	1,960	2,617
Depreciation	7,348	-	7,348	9,924
Amortisation of goodwill	5,000	-	5,000	5,000
	<u>205,936</u>	<u>-</u>	<u>205,936</u>	<u>195,898</u>
Net expenditure from trading activities	<u>(11,492)</u>	<u>-</u>	<u>(11,492)</u>	<u>(8,579)</u>

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	296	-	296	285
	<u>296</u>	<u>-</u>	<u>296</u>	<u>285</u>
<i>Total 2020</i>	<u>285</u>	<u>-</u>	<u>285</u>	

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other income - room hire	-	-	-	2,130
<i>Total 2020</i>	2,130	-	2,130	

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Children	59,913	-	59,913	70,435
Adults	79,231	-	79,231	76,398
Other projects	84,741	-	84,741	151,438
Supported Living	244,240	-	244,240	282,070
Day Services	89,802	-	89,802	86,888
	557,927	-	557,927	667,229
<i>Total 2020</i>	667,229	-	667,229	

8. DIRECT COSTS

	Children £	Adults £	Other projects £	Supported Living £
Repairs and renewals	228	295	805	990
Travel costs	339	439	1,200	1,475
Training	49	63	172	212
Office and IT expenses	301	391	1,068	1,313
Premises expenses	23	30	83	102
Other	72	94	255	314
Wages and salaries	47,010	62,087	70,540	192,425
Employers NICs	3,060	4,036	5,206	12,589
Pension costs	988	1,303	1,621	4,056
Depreciation	184	238	650	800
	52,254	68,976	81,600	214,276
<i>Total 2020</i>	59,072	62,794	149,249	240,230

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. DIRECT COSTS (continued)

	Day Services £	Total 2021 £	Total 2020 £
Repairs and renewals	477	2,795	10,132
Travel costs	711	4,164	3,393
Training	102	598	8,300
Office and IT expenses	633	3,706	461
Premises expenses	49	287	126
Other	151	886	14,540
Wages and salaries	72,190	444,252	482,144
Employers NICs	4,834	29,725	33,099
Pension costs	1,544	9,512	11,346
Depreciation	386	2,258	3,973
	<u>81,077</u>	<u>498,183</u>	<u>567,514</u>
<i>Total 2020</i>	<u>56,169</u>	<u>567,514</u>	

9. SUPPORT COSTS

	Children £	Adults £	Other projects £	Supported Living £
Repairs and renewals	1,517	2,032	210	5,936
Insurances	662	886	92	2,590
Travel costs	467	626	65	1,828
Legal and professional	125	166	17	486
Equipment hire	933	1,249	129	3,649
Office and IT expenses	935	1,252	129	3,658
Premises expenses	908	1,216	126	3,554
Other	312	418	43	1,222
Wages and salaries	-	-	2,081	-
Depreciation	1,800	2,410	249	7,041
	<u>7,659</u>	<u>10,255</u>	<u>3,141</u>	<u>29,964</u>
<i>Total 2020</i>	<u>11,363</u>	<u>13,604</u>	<u>2,189</u>	<u>41,840</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. SUPPORT COSTS (continued)

	Day Services £	Total 2021 £	Total 2020 £
Repairs and renewals	1,728	11,423	16,331
Insurances	754	4,984	6,197
Travel costs	532	3,518	1,866
Legal and professional	142	936	7,295
Equipment hire	1,062	7,022	9,242
Office and IT expenses	1,065	7,039	12,246
Premises expenses	1,035	6,839	4,361
Other	357	2,352	18,756
Wages and salaries	-	2,081	8,447
Depreciation	2,050	13,550	14,974
	<u>8,725</u>	<u>59,744</u>	<u>99,715</u>
<i>Total 2020</i>	<u>30,719</u>	<u>-</u>	

10. GOVERNANCE COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accountancy fees	1,668	-	1,668	1,632
Legal and professional fees	6,021	-	6,021	342
Bank charges	96	-	96	137
Profit/(loss) on disposal of fixed assets	6,000	-	6,000	744
	<u>13,785</u>	<u>-</u>	<u>13,785</u>	<u>2,855</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Support costs 2021 £	Total 2021 £	Total 2020 £
Children	52,254	7,659	59,913	70,435
Adults	68,976	10,255	79,231	76,398
Other projects	81,600	3,141	84,741	151,438
Supported Living	214,276	29,964	244,240	282,070
Day Services	81,077	8,725	89,802	86,888
Total 2021	<u>498,183</u>	<u>59,744</u>	<u>557,927</u>	<u>667,229</u>
Total 2020	<u>567,514</u>	<u>99,715</u>	<u>667,229</u>	

12. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets: - owned by the charity	23,155	28,872
Amortisation of intangible fixed assets	<u>5,000</u>	<u>5,000</u>

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2020 - £NIL).

13. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,560 (2020 - £1,560).

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. STAFF COSTS

Staff costs were as follows:

	2021	<i>2020</i>
	£	£
Wages and salaries	538,282	<i>577,066</i>
Social security costs	35,849	<i>40,618</i>
Other pension costs	11,472	<i>13,963</i>
	585,603	<i>631,647</i>

The average number of persons employed by the charity during the year was as follows:

	2021	<i>2020</i>
	No.	No.
Management and staff	30	<i>31</i>

No employee received remuneration amounting to more than £60,000 in either year.

15. INTANGIBLE FIXED ASSETS

	Goodwill
	£
Cost	
At 1 April 2020 and 31 March 2021	24,999
Amortisation	
At 1 April 2020	8,000
Charge for the year	5,000
At 31 March 2021	13,000
Carrying amount	
At 31 March 2021	11,999
<i>At 31 March 2020</i>	<i>16,999</i>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 April 2020	252,632	35,442	107,282	8,369	403,725
Additions	-	-	4,301	3,400	7,701
Disposals	-	-	(6,138)	(2,895)	(9,033)
At 31 March 2021	<u>252,632</u>	<u>35,442</u>	<u>105,445</u>	<u>8,874</u>	<u>402,393</u>
Depreciation					
At 1 April 2020	8,245	23,522	52,129	3,227	87,123
Charge for the year	5,033	2,980	14,000	1,142	23,155
On disposals	-	-	(1,463)	(1,095)	(2,558)
At 31 March 2021	<u>13,278</u>	<u>26,502</u>	<u>64,666</u>	<u>3,274</u>	<u>107,720</u>
Net book value					
At 31 March 2021	<u>239,354</u>	<u>8,940</u>	<u>40,779</u>	<u>5,600</u>	<u>294,673</u>
At 31 March 2020	<u>244,387</u>	<u>11,920</u>	<u>55,153</u>	<u>5,142</u>	<u>316,602</u>

17. STOCKS

	2021 £	2020 £
Stocks	<u>3,852</u>	<u>4,595</u>

18. DEBTORS

	2021 £	2020 £
Trade debtors	48,475	46,179
Prepayments and accrued income	9,107	8,356
	<u>57,582</u>	<u>54,535</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

19. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Other loans	14,400	14,400
Trade creditors	6,175	12,198
Other taxation and social security	7,172	9,387
Other creditors	4,580	3,541
Accruals and deferred income	1,846	1,924
	<u>34,173</u>	<u>41,450</u>

20. CREDITORS: Amounts falling due after more than one year

	2021 £	2020 £
Other loans	<u>68,800</u>	<u>83,200</u>

21. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General Fund	<u>467,227</u>	<u>783,586</u>	<u>(777,648)</u>	<u>473,165</u>
Restricted funds				
Restricted funds	<u>53,784</u>	<u>-</u>	<u>-</u>	<u>53,784</u>
Total of funds	<u>521,011</u>	<u>783,586</u>	<u>(777,648)</u>	<u>526,949</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
General funds					
General Fund	<u>367,559</u>	<u>862,821</u>	<u>(865,982)</u>	<u>102,829</u>	<u>467,227</u>
Restricted funds					
Restricted funds	<u>156,613</u>	<u>-</u>	<u>-</u>	<u>(102,829)</u>	<u>53,784</u>
Total of funds	<u>524,172</u>	<u>862,821</u>	<u>(865,982)</u>	<u>-</u>	<u>521,011</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	467,227	783,586	(777,648)	473,165
Restricted funds	53,784	-	-	53,784
	<u>521,011</u>	<u>783,586</u>	<u>(777,648)</u>	<u>526,949</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
General funds	367,559	862,821	(865,982)	102,829	467,227
Restricted funds	156,613	-	-	(102,829)	53,784
	<u>524,172</u>	<u>862,821</u>	<u>(865,982)</u>	<u>-</u>	<u>521,011</u>

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	5,938	(3,161)
Adjustment for:		
Depreciation charges	28,155	33,872
Dividends, interest and rents from investments	(296)	(285)
Loss on the sale of fixed assets	6,000	744
Decrease/(increase) in stocks	743	(345)
(Increase)/decrease in debtors	(3,047)	3,858
(Decrease)/increase in creditors	(21,677)	88,000
Net cash provided by operating activities	<u>15,816</u>	<u>122,683</u>

23. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	1,266	1,273
Notice deposits (less than 3 months)	260,550	251,657
Total	<u>261,816</u>	<u>252,930</u>

4EDEN
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

24. OPERATING LEASE COMMITMENTS

At 31 March 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	Land and buildings			Other
	2021	2020	2021	2020
	£	£	£	£
Amounts payable:				
Within 1 year	-	-	5,566	5,734
Between 1 and 5 years	-	-	1,020	5,687

25. CONTROLLING PARTY

The charity is under the control of the Trustees.