

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
	<hr/> 42,472 <hr/>	<hr/> 42,472 <hr/>	<hr/> 252,802 <hr/>
<i>Total 2022</i>	<hr/> 252,802 <hr/>	<hr/> 252,802 <hr/>	

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
	<hr/> 654,181 <hr/>	<hr/> 654,181 <hr/>	<hr/> 562,469 <hr/>
<i>Total 2022</i>	<hr/> 562,469 <hr/>	<hr/> 562,469 <hr/>	

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
	<hr/> 263,090	<hr/> 263,090	<hr/> 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
	<hr/> 268,255	<hr/> 268,255	<hr/> 242,480
Net (expenditure)/income from trading activities	<hr/> (5,165)	<hr/> (5,165)	<hr/> 29,868
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. Investment income

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

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	-
	<hr/> 302	<hr/> 302	<hr/> -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/> 815,612	<hr/> 815,612	<hr/> 556,756
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2022</i>	<hr/> 556,756	<hr/> 556,756	
	<hr/> <hr/>	<hr/> <hr/>	

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>
<i>Total 2022</i>	<u>83,771</u>	<u>493,514</u>	

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>
<i>Total 2022</i>	<u>4,131</u>	<u>8,504</u>	<u>14,755</u>	<u>26,211</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 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)
	<u>12,942</u>	<u>83,568</u>	<u>63,242</u>
<i>Total 2022</i>	<u>9,641</u>	<u>63,242</u>	

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
	<u>784,084</u>	<u>575,878</u>

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

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

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
	<hr/>
At 31 March 2023	24,999
	<hr/>
Amortisation	
At 1 April 2022	18,000
Charge for the year	5,000
	<hr/>
At 31 March 2023	23,000
	<hr/>
Net book value	
At 31 March 2023	1,999
	<hr/> <hr/>
At 31 March 2022	6,999
	<hr/> <hr/>

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	<u>809,559</u>	<u>960,178</u>	<u>(1,083,867)</u>	<u>685,870</u>
Restricted funds				
Restricted Funds	<u>5,800</u>	<u>-</u>	<u>-</u>	<u>5,800</u>
Total of funds	<u><u>815,359</u></u>	<u><u>960,178</u></u>	<u><u>(1,083,867)</u></u>	<u><u>691,670</u></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	<u>473,165</u>	<u>1,087,646</u>	<u>(799,236)</u>	<u>47,984</u>	<u>809,559</u>
Restricted funds					
Restricted Funds	<u>53,784</u>	<u>-</u>	<u>-</u>	<u>(47,984)</u>	<u>5,800</u>
Total of funds	<u><u>526,949</u></u>	<u><u>1,087,646</u></u>	<u><u>(799,236)</u></u>	<u><u>-</u></u>	<u><u>815,359</u></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
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**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>