

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	

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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.

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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.

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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

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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.

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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.

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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 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, 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.

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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.

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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

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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.

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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.

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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.

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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		1,522,590	70,861	1,593,451	1,560,957	26,127	1,587,084
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		1,351,256	77,817	1,429,073	1,278,785	15,903	1,294,688
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		1,133,034	15,410	1,148,444	968,042	16,024	984,066

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.

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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.

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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>

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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>

4EDEN

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

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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)
	<hr/>
At 31 March 2025	-
	<hr/>
Amortisation and impairment	
At 1 April 2024	24,999
Eliminated on disposal	(24,999)
	<hr/>
At 31 March 2025	-
	<hr/>
Carrying amount	
At 31 March 2025	-
	<hr/> <hr/>
At 31 March 2024	-
	<hr/> <hr/>

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	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	252,632	116,794	41,995	34,602	446,023
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	34,407	63,754	27,860	26,341	152,362
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Carrying amount					
At 31 March 2025	218,225	53,040	14,135	8,261	293,661
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	224,255	50,382	17,664	8,221	300,522
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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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	28,056	16,715

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.