

EDEN FOUNDATION

England & Wales · Charity number 1144730

Details

Other names	HANDSWORTH EDUCATION AND TRAINING CENTRE LIMITED
Status	Registered
Legal form	Charitable company
Company number	07328236
Registered	2011-11-21
Register	View on the Charity Commission register

Contact

Address	77 Booth Street Birmingham B21 0NH
Phone	07973631732
Email	ABUMOWDUD@HOTMAIL.CO.UK
Website	www.edenfoundation.org.uk

Activities

Objects: 1.TO ADVANCE THE ISLAMIC RELIGION WITHIN THE WEST MIDLANDS FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, TEACHING, PRODUCTION AND DISTRIBUTION OF LITERATURE ON THE ISLAMIC FAITH TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION.2.TO ADVANCE THE EDUCATION OF THE PUBLIC AND PUPILS REGISTERED WITH THIS CHARITY BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR ISLAMIC EDUCATION.

Activities: Holding of daily 5 prayer meetings, public lectures, tuition, production and distribution of literature, counselling, collection of donations, sponsorship, and interfaith dialogue. Empowerment of youth, women and community service users to play an active role for the betterment of the community through engagement, education and spirituality.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Religious Activities, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£295,442	£223,710	-	-
2024-07-31	£322,656	£180,362	-	-
2023-07-31	£156,668	£144,000	-	-
2022-07-31	£188,279	£160,246	-	-
2021-07-31	£283,000	£97,000	-	-
2020-07-31	£340,564	£91,807	-	-

Trustees

Name	Role	Appointed
ABU MOWDUD	Chair	
MOHAMMED ABDUR RAHMAN		2011-11-18
Mohammed Usman Faruque		2024-08-01
NASHAD AHMED		2011-11-18
SHAKIR HUSSAIN		2011-11-18

EDEN FOUNDATION

England & Wales - Charity number 1144730

Accounts

Charity number: 1144730

Company number: 07328236

(England and Wales)

Eden Foundation

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 July 2024

**Eden Foundation
Contents Page
For the year ended 31 July 2024**

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 13

Eden Foundation
Report of the Trustees
For the year ended 31 July 2024

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 July 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity continues to be that of providing Education and providing extra-curricular activities to children. The charity has been conducting its activities from a property purchased in 2021 that required renovation. Including wash facilities, carpet, lights and windows.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The charity recognises and is sincerely grateful for the support of its volunteers who are involved in service provision and fundraising.

ACHIEVEMENTS AND PERFORMANCE

Eden Foundation has continued its core activities as mentioned in previous reports.

Eden Foundation
Report of the Trustees Continued
For the year ended 31 July 2024

Significant activities

Community youth activities

Eden's Youth Facilities have continued to be provided for both Boys and Girls. Indoor sports such as Table tennis, Snooker and other table top games. Outdoor sports are provided in local parks as we do not have the space to offer within the premise. We organise local football tournaments with local businesses and organisations where suitable facilities are hired out to house the tournament.

The volunteers organise various activities through-out the year. A day trip was organised to Barry Islands, where Parents were invited to travel along with their children. We intend to organise more trips such as this in the future.

Adult Activities

Adult services at Eden Foundation are a very important item, we recognise this and provide educational classes where Adults can learn the basics of their religion and improve their English in relation to speaking and listening.

Mid-week sisters' coffee mornings are also continual, providing very much space for women from the community to come to have a chat and make new friends.

Spiritual activities

Our centre provides a service for its community by holding weekly Friday prayers. We offer a late Friday prayer as requested by some of the elder pupils as they find it difficult to leave school or college to attend a mosque during school hours. We offer special prayers in the Holy month of Ramadhan for both males and females. The values and ethos we share in philanthropic acts are emphasised through the services we provide and value.

Children's Islamic education

With the continuation of Eden Library; it has grown, and more and more children are using the facility. We understand that reading and comprehension is an important stage in child development and therefore this opportunity was made available.

We hold monthly assemblies with the students and invite their parents to attend. Students who have achieved well in a specific month will receive a certificate. We invite speakers from different backgrounds and professions to speak to the students.

We held an end-of-year assembly to congratulate all our students that attend Eden Foundation. On the day there were various roles played by groups of students. Awards and prizes were given out to numerous students for various results and achievements throughout the year.

We invite Parents and the local community to come and celebrate this day together. We have several volunteers and local businesses to support the event.

Serious Incidents

The Trustees have no serious incident to report.

Impact of Covid-19

The challenges we face are similar to other small charities. The increased cost of energy and day-to-day has significantly increased.

To conclude, the charity has started renovation works to improve much needed facilities for its service users.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Eden Foundation
Charity registration number	1144730
Company registration number	07328236
Principal address	24 Grestone Avenue Handsworthwood Birmingham West Midlands B20 1AX

**Eden Foundation
Report of the Trustees Continued
For the year ended 31 July 2024**

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Shakir Hussain
Mr Abu Mowdud
Mr Mohammed Abdur Rahman
Mr Nashad Ahmed

Independent examiners

Mibsons Limited
Chartered Certified Accountants
51 Coopers Road
Handsworth Wood
Birmingham
B20 2JU

Bankers

HSBC Bank Plc
931 Walsall Road
Great Barr
Birmingham
West Midlands
B42 1TN

Approved by the Board of Trustees and signed on its behalf by

.....
Mr Shakir Hussain

29 May 2025

Eden Foundation
Independent Examiners Report to the Trustees
For the year ended 31 July 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 July 2024.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 Company 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 your 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 examiners statement

Since the Charitable company'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 by virtue of my membership of , 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 that in any material respect:

1. accounting records were not kept in respect of the Company 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 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.

.....
Muhammad Shahid
FCCA
Mibsons Limited
Chartered Certified Accountants
51 Coopers Road
Handsworth Wood
Birmingham
B20 2JU

29 May 2025

Eden Foundation
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 July 2024

	Notes	Unrestricted funds £	Restricted funds £	31/07/2024 £	31/7/2023 £
Income and endowments from:					
Donations and legacies	2	177,276	5,382	182,658	60,125
Charitable activities	3				
General charitable activities		130,002	-	130,002	86,548
Investments	4				
Income from investment properties		9,996	-	9,996	9,996
Total		317,274	5,382	322,656	156,669
Expenditure on:					
Raising funds	5				
Costs of generating donations and legacies		(7,333)	-	(7,333)	(3,438)
Charitable activities	6/7				
General charitable activities		(151,157)	(21,872)	(173,029)	(140,562)
Total		(158,490)	(21,872)	(180,362)	(144,000)
Net income/expenditure		158,784	(16,490)	142,294	12,669
Reconciliation of funds					
Total funds brought forward		169,194	477,025	646,219	633,550
Total funds carried forward		327,978	460,535	788,513	646,219

Eden Foundation
Statement of Financial Position
As at 31 July 2024

	Notes	31/7/2024	31/7/2023
		£	£
Fixed assets			
Tangible assets	12	857,240	778,554
		<u>857,240</u>	<u>778,554</u>
Current assets			
Debtors	13	11,013	927
Cash at bank and in hand		39,789	35,182
		<u>50,802</u>	<u>36,109</u>
Creditors: amounts falling due within one year	14	(119,529)	(168,444)
Net current assets		<u>(68,727)</u>	<u>(132,335)</u>
Total assets less current liabilities		<u>788,513</u>	<u>646,219</u>
Net assets		<u>788,513</u>	<u>646,219</u>
The funds of the charity			
Restricted income funds	15	460,535	477,025
Unrestricted income funds	15	327,978	169,194
Total funds		<u>788,513</u>	<u>646,219</u>

For the year ended 31 July 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Shakir Hussain
Trustee

29 May 2025

Eden Foundation
Notes to the Financial Statements
For the year ended 31 July 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Eden Foundation 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 note(s).

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds are funds that are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings	2% per annum on cost
Furniture and fittings	25% Reducing balance
Computer equipment	25% Reducing balance

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	31/07/2024	31/07/2023
	£	£	£	£
Donations received	177,276	5,382	182,658	60,125
	177,276	5,382	182,658	60,125

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2024

3. Income from charitable activities

	31/07/2024	31/07/2023
	£	£
Unrestricted funds		
<i>General charitable activities</i>		
Student fees	129,552	86,548
Advertising income	450	-
	130,002	86,548
	130,002	86,548

4. Investment income

	31/07/2024	31/07/2023
	£	£
Unrestricted funds		
Income from investment properties	9,996	9,996
	9,996	9,996
	9,996	9,996

5. Expenditure on generating donations and legacies

	31/07/2024	31/07/2023
	£	£
Unrestricted funds		
Support costs	7,333	3,438
	7,333	3,438
	7,333	3,438

6. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	31/07/2024	31/07/2023
	£	£	£	£
General charitable activities	122,638	-	122,638	100,742
Support costs	28,519	21,872	50,391	39,820
	151,157	21,872	173,029	140,562
	151,157	21,872	173,029	140,562

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2024

7. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	31/07/2024 £	31/07/2023 £
Support costs				
General charitable activities	122,638	50,391	173,029	140,562

8. Analysis of support costs

	Raising funds £	General charitable activities £	31/07/2024 £	31/07/2023 £
Admin and Management	7,333	40,509	47,842	35,680
Premises costs	-	8,892	8,892	6,588
Governance costs	-	990	990	990
	<u>7,333</u>	<u>50,391</u>	<u>57,724</u>	<u>43,258</u>

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	31/7/2024 £	31/7/2023 £
Depreciation of owned fixed assets	17,730	13,114
Accountancy fees	990	990
	<u>18,720</u>	<u>14,104</u>

10. Staff costs and emoluments

	31/7/2024	31/7/2023
Admin and management	5	0
	<u>5</u>	<u>0</u>

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2024

11. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	31/07/2023 £
Income and endowments from:			
Donations and legacies	57,593	2,532	60,125
Charitable activities	86,548	-	86,548
Investments	9,996	-	9,996
Total	154,137	2,532	156,669
Expenditure on:			
Raising funds	(3,438)	-	(3,438)
Charitable activities	(122,570)	(17,992)	(140,562)
Total	(126,008)	(17,992)	(144,000)
Net income/expenditure	28,129	(15,460)	12,669
Reconciliation of funds			
Total funds brought forward	141,065	492,485	633,550
Total funds carried forward	169,194	477,025	646,219

12. Tangible fixed assets

Cost or valuation	Land and Buildings £	Computer equipment £	Total £
At 01 August 2023	804,500	5,008	809,508
Additions	88,164	8,251	96,415
At 31 July 2024	892,664	13,259	905,923
Depreciation			
At 01 August 2023	27,130	3,824	30,954
Charge for year	15,853	1,876	17,729
At 31 July 2024	42,983	5,700	48,683
Net book values			
At 31 July 2024	849,681	7,559	857,240
At 31 July 2023	777,370	1,184	778,554

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2024

13. Debtors

	31/7/2024	31/7/2023
	£	£
Amounts due within one year:		
Prepayments and accrued income	1,013	927
Other debtors		
Other debtors	10,000	-
	11,013	927
	11,013	927

14. Creditors: amounts falling due within one year

	31/7/2024	31/7/2023
	£	£
Trade creditors	2,236	7,929
Other creditors		
PAYE & social security	2,989	-
Wages & salaries control account	5,232	-
Other creditors	101,082	147,525
Accruals and deferred income	7,990	12,990
	119,529	168,444
	119,529	168,444

15. Movement in funds

Unrestricted Funds

	Balance at 01/08/2023	Incoming resources	Outgoing resources	Balance at 31/07/2024
	£	£	£	£
<i>General</i>				
Ordinary fund	169,194	317,274	(158,490)	327,978
	169,194	317,274	(158,490)	327,978
	169,194	317,274	(158,490)	327,978

Unrestricted Funds - Previous year

	Balance at 01/08/2022	Incoming resources	Outgoing resources	Balance at 31/07/2023
	£	£	£	£
<i>General</i>				
Ordinary fund	141,065	154,137	(126,008)	169,194
	141,065	154,137	(126,008)	169,194
	141,065	154,137	(126,008)	169,194

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2024

Restricted Funds

	Balance at 01/08/2023	Incoming resources	Outgoing resources	Balance at 31/07/2024
	£	£	£	£
Building project fund	477,025	5,382	(21,872)	460,535
	477,025	5,382	(21,872)	460,535

Restricted Funds - Previous year

	Balance at 01/08/2022	Incoming resources	Outgoing resources	Balance at 31/07/2023
	£	£	£	£
Building project fund	492,485	2,532	(17,992)	477,025
	492,485	2,532	(17,992)	477,025

16. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
Ordinary fund	7,559	32,355	39,914
Restricted funds			
Building project fund	849,681	(101,082)	748,599
	857,240	(68,727)	788,513

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
Ordinary fund	1,184	15,190	16,374
Restricted funds			
Building project fund	777,370	(147,525)	629,845
	778,554	(132,335)	646,219

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2024

17. Company limited by guarantee

Eden Foundation is a company limited by guarantee and accordingly does not have a share capital.

EDEN FOUNDATION

England & Wales - Charity number 1144730

Accounts

Charity number: 1144730

Company number: 07328236

(England and Wales)

Eden Foundation

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 July 2022

**Eden Foundation
Contents Page
For the year ended 31 July 2022**

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
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Eden Foundation
Report of the Trustees
For the year ended 31 July 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 July 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity continues to be that of providing Islamic education to children. The charity has been conducting its activities from a property which they have now successfully purchased in August 2021. The focus alongside the activities within this document is to renovate the building and also clear any debt the charity has.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The charity recognises and is sincerely grateful for the support of its volunteers who are involved in service provision and fundraising.

ACHIEVEMENTS AND PERFORMANCE

Eden Foundation has continued to provide activities like the previous years, both in-house and outsourced. We pride ourselves in empowering the volunteers, professionals and local businesses and encourage new ideas and suggestions.

Eden Foundation
Report of the Trustees Continued
For the year ended 31 July 2022

Significant activities

Community youth activities

Eden's Youth Facilities have continued to be provided for both Boys and Girls. Indoor sports such as Table tennis, Snooker and other tabletop games. Outdoor sports are provided in local parks as we do not have the space to offer within the premise. We organise local football tournaments with local businesses and organisations where suitable facilities are hired out to house the tournament.

The volunteers organise various activities throughout the year. A day trip was organised to Barry Islands, where Parents were invited to travel along with their children. We intend to organise more trips such as this in the future.

Adult Activities

Adult services at Eden Foundation are a very important item, we recognise this and provide educational classes where Adults can learn the basics of their religion and improve their English in relation to speaking and listening.

Mid-week sisters' coffee mornings are also continual, providing very much space for women from the community to come to have a chat and make new friends.

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We invite Parents and the local community to come and celebrate this day together. We have several volunteers and local businesses to support the event.

Serious Incidents

The Trustees have no serious incident to report.

Impact of Covid-19

The challenges we face are similar to other small charities. The increased cost of energy and day-to-day has significantly increased.

To conclude, the charity has successfully purchased the intended property; this will enable them to focus on providing more long-standing initiatives as the charity now has a permanent place.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Eden Foundation
Charity registration number	1144730
Company registration number	07328236
Principal address	24 Grestone Avenue Handsworthwood Birmingham West Midlands B20 1AX

**Eden Foundation
Report of the Trustees Continued
For the year ended 31 July 2022**

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Shakir Hussain
Mr Abu Mowdud
Mr Mohammed Abdur Rahman
Mr Nashad Ahmed

Independent examiners

Mibsons Limited
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

Bankers

HSBC Bank Plc
931 Walsall Road
Great Barr
Birmingham
West Midlands
B42 1TN

Approved by the Board of Trustees and signed on its behalf by

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Mr Shakir Hussain

30 May 2023

Eden Foundation
Independent Examiners Report to the Trustees
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I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 July 2022.

Responsibilities and basis of report

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Having satisfied myself that the accounts of the Company 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 your 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.

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1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
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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.

.....
Muhammad Shahid
FCCA
Mibsons Limited
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

30 May 2023

Eden Foundation
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 July 2022

	Notes	Unrestricted funds £	Restricted funds £	31/07/2022 £	31/7/2021 £
Income and endowments from:					
Donations and legacies	2	74,191	9,988	84,179	204,159
Charitable activities	3				
General charitable activities		94,937	-	94,937	78,913
Investments	4				
Income from investment properties		9,163	-	9,163	-
Total		178,291	9,988	188,279	283,072
Expenditure on:					
Raising funds	5				
Costs of generating donations and legacies		(3,203)	-	(3,203)	(2,820)
Charitable activities	6/7				
General charitable activities		(113,099)	(43,944)	(157,043)	(94,474)
Total		(116,302)	(43,944)	(160,246)	(97,294)
Transfers between funds		(6,679)	6,679	-	-
Net movement in funds		55,310	(27,277)	28,033	185,778
Reconciliation of funds					
Total funds brought forward		85,755	519,762	605,517	419,740
Total funds carried forward		141,065	492,485	633,550	605,518

Eden Foundation
Statement of Financial Position
As at 31 July 2022

	Notes	31/7/2022	31/7/2021
		£	£
Fixed assets			
Tangible assets	11	738,391	2,414
		738,391	2,414
Current assets			
Debtors	12	-	77,000
Cash at bank and in hand		149,690	745,315
		149,690	822,315
Creditors: amounts falling due within one year	13	(254,531)	(219,211)
Net current assets		(104,841)	603,104
Total assets less current liabilities		633,550	605,518
Net assets		633,550	605,518
The funds of the charity			
Restricted income funds	14	492,485	519,762
Unrestricted income funds	14	141,065	85,756
Total funds		633,550	605,518

For the year ended 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Shakir Hussain
Trustee

30 May 2023

Eden Foundation
Notes to the Financial Statements
For the year ended 31 July 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Eden Foundation 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 note(s).

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds are funds that are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and buildings	2% per annum on cost
Furniture and fittings	25% Reducing balance
Computer equipment	25% Reducing balance

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	31/07/2022	31/07/2021
	£	£	£	£
Donations received	74,191	9,988	84,179	193,593
Grants received	-	-	-	10,566
	<u>74,191</u>	<u>9,988</u>	<u>84,179</u>	<u>204,159</u>

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2022

3. Income from charitable activities

	31/07/2022	31/07/2021
	£	£
Unrestricted funds		
<i>General charitable activities</i>		
Student fees	93,911	78,913
Educational materials	786	-
Community services	240	-
	94,937	78,913
	94,937	78,913

4. Investment income

	31/07/2022	31/07/2021
	£	£
Unrestricted funds		
Income from investment properties	9,163	-
	9,163	-
	9,163	-

5. Expenditure on generating donations and legacies

	31/07/2022	31/07/2021
	£	£
Unrestricted funds		
Support costs	3,203	2,820
	3,203	2,820
	3,203	2,820

6. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	31/07/2022	31/07/2021
	£	£	£	£
General charitable activities	99,881	-	99,881	87,075
Support costs	13,218	43,944	57,162	7,399
	113,099	43,944	157,043	94,474
	113,099	43,944	157,043	94,474

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2022

7. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	31/07/2022 £	31/07/2021 £
Support costs				
General charitable activities	99,881	57,162	157,043	94,474

8. Analysis of support costs

	Raising funds £	General charitable activities £	31/07/2022 £	31/07/2021 £
Admin and Management	3,203	26,602	29,805	6,357
Premises costs	-	28,570	28,570	3,142
Governance costs	-	1,990	1,990	720
	<u>3,203</u>	<u>57,162</u>	<u>60,365</u>	<u>10,219</u>

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	31/7/2022 £	31/7/2021 £
Depreciation of owned fixed assets	16,023	1,058
Accountancy fees	990	720
	<u>17,013</u>	<u>1,778</u>

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2022

10. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	31/07/2021 £
Income and endowments from:			
Donations and legacies	10,566	193,593	204,159
Charitable activities	78,913	-	78,913
Total	89,479	193,593	283,072
Expenditure on:			
Raising funds	(2,820)	-	(2,820)
Charitable activities	(94,474)	-	(94,474)
Total	(97,294)	-	(97,294)
Net income/expenditure	(7,815)	193,593	185,778
Reconciliation of funds			
Total funds brought forward	93,571	326,169	419,740
Total funds carried forward	85,756	519,762	605,518

11. Tangible fixed assets

Cost or valuation	Land and Buildings £	Computer equipment £	Total £
At 01 August 2021	-	4,231	4,231
Additions	752,000	-	752,000
At 31 July 2022	752,000	4,231	756,231
Depreciation			
At 01 August 2021	-	1,817	1,817
Charge for year	15,040	983	16,023
At 31 July 2022	15,040	2,800	17,840
Net book values			
At 31 July 2022	736,960	1,431	738,391
At 31 July 2021	-	2,414	2,414

12. Debtors

	31/7/2022 £	31/7/2021 £
Amounts due within one year:		
Other debtors	-	77,000
	-	77,000

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2022

13. Creditors: amounts falling due within one year

	31/7/2022	31/7/2021
	£	£
Other creditors	244,475	214,425
Accruals and deferred income	10,056	4,786
	254,531	219,211

14. Movement in funds

Unrestricted Funds

	Balance at 01/08/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/07/2022
	£	£	£	£	£
<i>General</i>					
Ordinary fund	85,755	178,291	(116,302)	(6,679)	141,065
	85,755	178,291	(116,302)	(6,679)	141,065

Unrestricted Funds - Previous year

	Balance at 01/08/2020	Incoming resources	Outgoing resources	Transfers	Balance at 31/07/2021
	£	£	£	£	£
<i>General</i>					
Ordinary fund	93,571	89,479	(97,294)	-	85,756
	93,571	89,479	(97,294)	-	85,756

Restricted Funds

	Balance at 01/08/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/07/2022
	£	£	£	£	£
Building project fund	519,762	9,988	(43,944)	6,679	492,485
	519,762	9,988	(43,944)	6,679	492,485

Restricted Funds - Previous year

	Balance at 01/08/2020	Incoming resources	Outgoing resources	Transfers	Balance at 31/07/2021
	£	£	£	£	£
Building project fund	326,169	193,593	-	-	519,762
	326,169	193,593	-	-	519,762

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2022

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
Ordinary fund	1,431	139,634	141,065
Restricted funds			
Building project fund	736,960	(244,475)	492,485
	738,391	(104,841)	633,550

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
Ordinary fund	2,414	83,342	85,756
Restricted funds			
Building project fund	-	519,762	519,762
	2,414	603,104	605,518

16. Company limited by guarantee

Eden Foundation is a company limited by guarantee and accordingly does not have a share capital.

EDEN FOUNDATION

England & Wales - Charity number 1144730

Accounts

Charity number: 1144730

Company number: 07328236

(England and Wales)

Eden Foundation

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 July 2021

**Eden Foundation
Contents Page
For the year ended 31 July 2021**

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11

**Eden Foundation
Report of the Trustees
For the year ended 31 July 2021**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 July 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity continues to be that of providing primary Islamic education to children. The charity has been conducting its activities from a rental property. Trustees have now set out to buy the property they have been renting and have given a 10% deposit to initiate this process.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The charity recognises and is grateful for the tremendous efforts and support of its volunteers who are involved in service provision and fundraising during the weekends and in the evenings.

ACHIEVEMENTS AND PERFORMANCE

Eden Foundation has continued to provide activities like the previous years, both in-house and outsourced. We pride ourselves in empowering the volunteers, professionals and local businesses and encourage new ideas and suggestions.

Significant activities

Community youth activities

Eden's Youth Activities for boys and girls have continued. We have many indoor games such as Table tennis, snooker, hockey, and table football. Alongside these sports activities, we have many recreational activities and Arts and Crafts. These services are open to young children of the community. When the weather permits, youth activities are extended outside where we participate in local football tournaments. The football tournament is organised with local centres and outdoor pitches are hired for the tournament to take place.

Adult Activities

The centre has continued to provide a service for adults where they can learn the basics of Qur'anic Arabic and improve their English speaking and listening skills. Mid-week sisters' coffee morning - An opportunity for the women of the community to come to have a chat and make new friends over a cup of coffee.

Religious activities

Our centre provides a service to its community by holding weekly Friday prayers. We offer a late Friday prayer as requested by some of the elder pupils as they find it difficult to leave school or college to attend a mosque during school hours. Therefore, we have a late Friday prayer for the local school children, allowing them to pray. The Centre provides snacks for those that attend and special prayers during the Holy month of Ramadhan. This service is available for both males and females. The values and ethos we share in philanthropic acts are emphasised through the services we provide.

Children's Islamic education

Eden's In-House Library, that was introduced in 2019, continues to be a success. Children can take a book per week at no cost. Trustees firmly believe that the continuous development of the children who attend the centre has always been a priority. We hold monthly assemblies with the community and have invited speakers to elaborate on topics that we see will be beneficial. We believe that Islamic education is an integral part of a Muslim child's upbringing, understanding their identity as a Muslim in their school, work, and wider society.

Impact of Covid-19

This past year has been difficult due to the pandemic. Since government restrictions were lifted, the centre had to adopt split sessions so that there were fewer service users within the premises at any one time. This was to limit contact as much as possible. We relied heavily on our volunteers who supported us with temperature checks, sanitisation, and regular cleaning of the premises to control the spread of the virus. During the pandemic, we reached out to the most vulnerable people in the community. We worked with other faiths to deliver essential food to those that need it the most. Again, this would not be possible without the selfless efforts of the local volunteers that assisted.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Eden Foundation
Charity registration number	1144730

Eden Foundation
Report of the Trustees Continued
For the year ended 31 July 2021

Company registration number 07328236
Principal address 24 Grestone Avenue
Handsworthwood
Birmingham
West Midlands
B20 1AX

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Shakir Hussain
Mr Abu Mowdud
Mr Mohammed Abdur Rahman
Mr Nashad Ahmed
Mr Shorof Uddin
(Resigned: 12 October 2020)

Independent examiners

Mibsons Limited
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

Bankers

HSBC Bank Plc
931 Walsall Road
Great Barr
Birmingham
West Midlands
B42 1TN

Approved by the Board of Trustees and signed on its behalf by

Shakir Hussain

[Shakir Hussain \(May 30, 2022 17:58 GMT+1\)](#)

.....
Mr Shakir Hussain

30 May 2022

Eden Foundation
Independent Examiners Report to the Trustees
For the year ended 31 July 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 Company 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 your 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 examiners statement

Since the Charitable company'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 by virtue of my membership of , 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 that in any material respect:

1. accounting records were not kept in respect of the Company 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 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.



.....
Muhammad Shahid
FCCA
Mibsons Limited
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

30 May 2022

Eden Foundation
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 July 2021

	Notes	Unrestricted funds £	Restricted funds £	31/07/2021 £	31/7/2020 £
Income and endowments from:					
Donations and legacies	2	10,566	193,593	204,159	257,293
Charitable activities	3				
Evening Classes		78,913	-	78,913	83,271
Total		89,479	193,593	283,072	340,564
Expenditure on:					
Raising funds	4				
Costs of generating donations and legacies		(2,820)	-	(2,820)	(10,186)
Charitable activities	5/6				
Evening Classes		(94,474)	-	(94,474)	(81,621)
Total		(97,294)	-	(97,294)	(91,807)
Net income/expenditure		(7,815)	193,593	185,778	248,757
Reconciliation of funds					
Total funds brought forward		93,571	326,169	419,740	170,983
Total funds carried forward		85,756	519,762	605,518	419,740

Eden Foundation
Statement of Financial Position
As at 31 July 2021

	Notes	31/7/2021	31/7/2020
		£	£
Fixed assets			
Tangible assets	10	2,414	3,472
		2,414	3,472
Current assets			
Debtors	11	77,000	-
Cash at bank and in hand		745,315	427,464
		822,315	427,464
Creditors: amounts falling due within one year	12	(219,211)	(11,196)
Net current assets		603,104	416,268
Total assets less current liabilities		605,518	419,740
Net assets		605,518	419,740
The funds of the charity			
Restricted income funds	13	519,762	326,169
Unrestricted income funds	13	85,756	93,571
Total funds		605,518	419,740

For the year ended 31 July 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Shakir Hussain

[Shakir Hussain \(May 30, 2022 17:58 GMT+1\)](#)

 Mr Shakir Hussain
 Trustee

30 May 2022

Eden Foundation
Notes to the Financial Statements
For the year ended 31 July 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Eden Foundation 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 note(s).

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds are funds that are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture and fittings	25% Reducing balance
Computer equipment	25% Reducing balance

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	31/07/2021	31/07/2020
	£	£	£	£
Donations received	-	193,593	193,593	257,293
Grants received	10,566	-	10,566	-
	10,566	193,593	204,159	257,293

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2021

3. Income from charitable activities

	31/07/2021	31/07/2020
	£	£
Unrestricted funds		
<i>Evening Classes</i>		
Student fees	78,913	83,271

4. Expenditure on generating donations and legacies

	31/07/2021	31/07/2020
	£	£
Unrestricted funds		
Support costs	2,820	10,186
	2,820	10,186
	2,820	10,186

5. Costs of charitable activities by fund type

	31/07/2021	31/07/2020
	£	£
Unrestricted funds		
Evening Classes	87,075	72,693
Support costs	7,399	8,928
	94,474	81,621
	94,474	81,621

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	31/07/2021	31/07/2020
	£	£	£	£
Support costs				
Evening Classes	87,075	7,399	94,474	81,621

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2021

7. Analysis of support costs

	Raising funds	Evening Classes	31/07/2021	31/07/2020
	£	£	£	£
Admin and Management	2,820	3,537	6,357	14,384
Premises costs	-	3,142	3,142	4,010
Governance costs	-	720	720	720
	2,820	7,399	10,219	19,114

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	31/7/2021	31/7/2020
	£	£
Depreciation of owned fixed assets	1,058	392
Accountancy fees	720	720

9. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	31/07/2020
	£	£	£
Income and endowments from:			
Donations and legacies	-	257,293	257,293
Charitable activities	83,271	-	83,271
Total	83,271	257,293	340,564
Expenditure on:			
Raising funds	(10,186)	-	(10,186)
Charitable activities	(81,621)	-	(81,621)
Total	(91,807)	-	(91,807)
Net income/expenditure	(8,536)	257,293	248,757
Reconciliation of funds			
Total funds brought forward	102,107	68,876	170,983
Total funds carried forward	93,571	326,169	419,740

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2021

10. Tangible fixed assets

Cost or valuation	Computer equipment £
At 01 August 2020	4,231
At 31 July 2021	<u>4,231</u>
Depreciation	
At 01 August 2020	759
Charge for year	1,058
At 31 July 2021	<u>1,817</u>
Net book values	
At 31 July 2021	<u>2,414</u>
At 31 July 2020	<u>3,472</u>

11. Debtors

	31/7/2021	31/7/2020
	£	£
Amounts due within one year:		
Other debtors	77,000	-
	<u>77,000</u>	<u>-</u>

12. Creditors: amounts falling due within one year

	31/7/2021	31/7/2020
	£	£
Trade creditors	-	720
Other creditors	214,425	7,240
Accruals and deferred income	4,786	3,236
	<u>219,211</u>	<u>11,196</u>

13. Movement in funds

Unrestricted Funds

	Balance at 01/08/2020	Incoming resources	Outgoing resources	Balance at 31/07/2021
	£	£	£	£
<i>General</i>				
Ordinary fund	93,571	89,479	(97,294)	85,756
	<u>93,571</u>	<u>89,479</u>	<u>(97,294)</u>	<u>85,756</u>

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2021

Unrestricted Funds - Previous year

	Balance at 01/08/2019	Incoming resources	Outgoing resources	Balance at 31/07/2020
	£	£	£	£
<i>General</i>				
Ordinary fund	102,107	83,271	(91,807)	93,571
	<u>102,107</u>	<u>83,271</u>	<u>(91,807)</u>	<u>93,571</u>

Restricted Funds

	Balance at 01/08/2020	Incoming resources	Balance at 31/07/2021
	£	£	£
Building project fund	326,169	193,593	519,762
	<u>326,169</u>	<u>193,593</u>	<u>519,762</u>

Restricted Funds - Previous year

	Balance at 01/08/2019	Incoming resources	Balance at 31/07/2020
	£	£	£
Building project fund	68,876	257,293	326,169
	<u>68,876</u>	<u>257,293</u>	<u>326,169</u>

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
Ordinary fund	2,414	83,342	85,756
Restricted funds			
Building project fund	-	519,762	519,762
	<u>2,414</u>	<u>603,104</u>	<u>605,518</u>

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
Ordinary fund	3,472	90,099	93,571
Restricted funds			
Building project fund	-	326,169	326,169
	3,472	416,268	419,740

15. Company limited by guarantee

Eden Foundation is a company limited by guarantee and accordingly does not have a share capital.

EDEN FOUNDATION

England & Wales - Charity number 1144730

Accounts

Charity number: 1144730

Company number: 07328236

(England and Wales)

Eden Foundation

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 July 2020

Eden Foundation
Contents Page
For the year ended 31 July 2020

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11

**Eden Foundation
Report of the Trustees
For the year ended 31 July 2020**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 July 2020. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity continues to be that of providing primary Islamic education to children. The charity conducting its activities from a rental property at the moment. However, trustees continuing effort in purchasing a permanent freehold property remains a strong priority

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Volunteers

The charity recognises and is grateful for the tremendous efforts and support of its volunteers who are involved in service provision and fundraising during the weekends and in the evenings.

ACHIEVEMENTS AND PERFORMANCE

Eden Foundation has continued to provide activities similar to the previous years both in-house and out-sourced. We pride ourselves in empowering the volunteers, professionals and local businesses and encourage new ideas and suggestions.

Significant activities

Community youth activities

Eden's Youth Activities for boys and girls has continued. We have many indoor games such as Table tennis, snooker, hockey and table football. Alongside these sports activities, we have many recreational activities and Arts and Crafts. These services are open for young children of the community. When the weather permits, youth activities are extended outside where we participate in local football tournaments. The football tournament is organised with local centres and outdoor pitches are hired for the tournament to take place.

Adult Activities

The centre has continued to provide a service for adults where they can learn the basics of Qur'anic Arabic and improve their English speaking and listening skills. Mid-week sisters coffee morning - An opportunity for the women of the community to come to have a chat, make new friends over a cup of coffee.

Religious activities

Our centre provides a service for its community by holding weekly Friday prayers. We offer a late Friday prayer as requested by some of the elder pupils as they find it difficult to leave school or college to attend a mosque during school hours. Therefore, we have a late Friday prayer for the local school children, allowing them to pray. The Centre provides snacks for those that attend and special prayers in the Holy month of Ramadhan. This service is available for both male and female. The values and ethos we share in philanthropic acts are emphasised through the services we provide.

Children's Islamic education

The introduction of Eden's In-House Library last year has been a success. Trustees firmly believe that the continuous development for the children who attend the centre has always been a priority. We hold monthly assemblies with the community and have invited speakers to elaborate on topics that we see will be beneficial. We believe that Islamic education is an integral part of a Muslim child's upbringing, understanding their identity as a Muslim in their school, work and wider society.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Eden Foundation
Charity registration number	1144730
Company registration number	07328236
Principal address	24 Grestone Avenue Handsworthwood Birmingham West Midlands B20 1AX

Eden Foundation
Report of the Trustees Continued
For the year ended 31 July 2020

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Shakir Hussain
Mr Abu Mowdud
Mr Mohammed Abdur Rahman
Mr Nashad Ahmed
Mr Shorof Uddin

Independent examiners

Mibsons Limited
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

Bankers

HSBC Bank Plc
931 Walsall Road
Great Barr
Birmingham
West Midlands
B42 1TN

Approved by the Board of Trustees and signed on its behalf by

.....
Mr Shakir Hussain

29 May 2021

Eden Foundation
Independent Examiners Report to the Trustees
For the year ended 31 July 2020

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 July 2020.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 Company 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 your 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 examiners statement

Since the Charitable company'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 by virtue of my membership of , 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 that in any material respect:

1. accounting records were not kept in respect of the Company 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 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.

.....
Muhammad Shahid
FCCA
Mibsons Limited
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

29 May 2021

Eden Foundation
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 July 2020

	Notes	Unrestricted funds £	Restricted funds £	31/07/2020 £	31/7/2019 £
Income and endowments from:					
Donations and legacies	2	-	257,293	257,293	30,182
Charitable activities	3				
Evening Classes		83,271	-	83,271	70,960
Total		83,271	257,293	340,564	101,142
Expenditure on:					
Raising funds	4				
Costs of generating donations and legacies		(10,186)	-	(10,186)	(791)
Charitable activities	5/6				
Evening Classes		(81,621)	-	(81,621)	(70,693)
Total		(91,807)	-	(91,807)	(71,484)
Net income/expenditure		(8,536)	257,293	248,757	29,658
Reconciliation of funds					
Total funds brought forward		102,107	68,876	170,983	141,325
Total funds carried forward		93,571	326,169	419,740	170,983

Eden Foundation
Statement of Financial Position
As at 31 July 2020

	Notes	31/7/2020 £	31/7/2019 £
Fixed assets			
Tangible assets	10	3,472	1,758
		3,472	1,758
Current assets			
Cash at bank and in hand		427,464	177,185
		427,464	177,185
Creditors: amounts falling due within one year	11	(11,196)	(7,960)
Net current assets		416,268	169,225
Total assets less current liabilities		419,740	170,983
Net assets		419,740	170,983
The funds of the charity			
Restricted income funds	12	326,169	68,876
Unrestricted income funds	12	93,571	102,107
Total funds		419,740	170,983

For the year ended 31 July 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Shakir Hussain
Trustee

29 May 2021

Eden Foundation
Notes to the Financial Statements
For the year ended 31 July 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Eden Foundation 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 note(s).

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

Restricted funds are funds that are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Furniture and fittings	25% Reducing balance
Computer equipment	25% Reducing balance

2. Income from donations and legacies

	31/07/2020	31/07/2019
	£	£
Restricted funds		
Donations received	257,293	30,182
	<u>257,293</u>	<u>30,182</u>

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2020

3. Income from charitable activities

	31/07/2020	31/07/2019
	£	£
Unrestricted funds		
<i>Evening Classes</i>		
Student fees	83,271	70,960

4. Expenditure on generating donations and legacies

	31/07/2020	31/07/2019
	£	£
Unrestricted funds		
Support costs	10,186	791
	10,186	791
	10,186	791

5. Costs of charitable activities by fund type

	31/07/2020	31/07/2019
	£	£
Unrestricted funds		
Evening Classes	72,693	60,215
Support costs	8,928	10,478
	81,621	70,693
	81,621	70,693

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	31/07/2020	31/07/2019
	£	£	£	£
Support costs				
Evening Classes	72,693	8,928	81,621	70,693

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2020

7. Analysis of support costs

	Raising funds	Evening Classes	31/07/2020	31/07/2019
	£	£	£	£
Admin and Management	10,186	4,198	14,384	9,056
Premises costs	-	4,010	4,010	1,493
Governance costs	-	720	720	720
	10,186	8,928	19,114	11,269

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	31/7/2020	31/7/2019
	£	£
Depreciation of owned fixed assets	392	267
Accountancy fees	720	720

9. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	31/07/2019
	£	£	£
Income and endowments from:			
Donations and legacies	22,049	8,133	30,182
Charitable activities	70,960	-	70,960
Total	93,009	8,133	101,142
Expenditure on:			
Raising funds	(791)	-	(791)
Charitable activities	(70,693)	-	(70,693)
Total	(71,484)	-	(71,484)
Transfers between funds	(60,743)	60,743	-
Net movement in funds	(39,218)	68,876	29,658
Reconciliation of funds			
Total funds brought forward	141,325	-	141,325
Total funds carried forward	102,107	68,876	170,983

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2020

10. Tangible fixed assets

Cost or valuation	Computer equipment £
At 01 August 2019	2,125
Additions	2,106
At 31 July 2020	4,231
Depreciation	
At 01 August 2019	367
Charge for year	392
At 31 July 2020	759
Net book values	
At 31 July 2020	3,471
At 31 July 2019	1,758

11. Creditors: amounts falling due within one year

	31/7/2020	31/7/2019
	£	£
Trade creditors	720	-
Other creditors	7,240	7,240
Accruals and deferred income	3,236	720
	11,196	7,960

12. Movement in funds

Unrestricted Funds

	Balance at 01/08/2019	Incoming resources	Outgoing resources	Transfers	Balance at 31/07/2020
	£	£	£	£	£
<i>General</i>					
Ordinary fund	102,107	83,271	(91,807)	-	93,571
	102,107	83,271	(91,807)	-	93,571

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2020

Unrestricted Funds - Previous year

	Balance at 01/08/2018	Incoming resources	Outgoing resources	Transfers	Balance at 31/07/2019
	£	£	£	£	£
<i>General</i>					
Ordinary fund	141,325	93,009	(71,484)	(60,743)	102,107
	141,325	93,009	(71,484)	(60,743)	102,107

Restricted Funds

	Balance at 01/08/2019	Incoming resources	Transfers	Balance at 31/07/2020
	£	£	£	£
Building project fund	68,876	257,293	-	326,169
	68,876	257,293	-	326,169

Restricted Funds - Previous year

	Balance at 01/08/2018	Incoming resources	Transfers	Balance at 31/07/2019
	£	£	£	£
Building project fund	-	8,133	60,743	68,876
	-	8,133	60,743	68,876

13. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
Ordinary fund	3,472	90,099	93,571
Restricted funds			
Building project fund	-	326,169	326,169
	3,472	416,268	419,740

Eden Foundation
Notes to the Financial Statements Continued
For the year ended 31 July 2020

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
Ordinary fund	1,758	100,349	102,107
Restricted funds			
Building project fund	-	68,876	68,876
	1,758	169,225	170,983
	1,758	169,225	170,983

14. Company limited by guarantee

Eden Foundation is a company limited by guarantee and accordingly does not have a share capital.