

**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**  
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**For the year ended 31 July 2021**

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**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**

<b>Name of Charity</b>	Eden Foundation
<b>Charity registration number</b>	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 \(May 30, 2022 17:58 GMT+1\)](#)

.....  
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 £
<b>Income and endowments from:</b>					
Donations and legacies	2	10,566	193,593	204,159	257,293
Charitable activities	3				
Evening Classes		78,913	-	78,913	83,271
<b>Total</b>		<b>89,479</b>	<b>193,593</b>	<b>283,072</b>	<b>340,564</b>
<b>Expenditure on:</b>					
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)
<b>Total</b>		<b>(97,294)</b>	<b>-</b>	<b>(97,294)</b>	<b>(91,807)</b>
<b>Net income/expenditure</b>		<b>(7,815)</b>	<b>193,593</b>	<b>185,778</b>	<b>248,757</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		93,571	326,169	419,740	170,983
<b>Total funds carried forward</b>		<b>85,756</b>	<b>519,762</b>	<b>605,518</b>	<b>419,740</b>

**Eden Foundation**  
**Statement of Financial Position**  
**As at 31 July 2021**

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

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)

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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	-
	<b>10,566</b>	<b>193,593</b>	<b>204,159</b>	<b>257,293</b>



**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
	£	£
<b>Unrestricted funds</b>		
<i>Evening Classes</i>		
Student fees	78,913	83,271

**4. Expenditure on generating donations and legacies**

	31/07/2021	31/07/2020
	£	£
<b>Unrestricted funds</b>		
Support costs	2,820	10,186
	<u>2,820</u>	<u>10,186</u>

**5. Costs of charitable activities by fund type**

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

**6. Costs of charitable activities by activity type**

	Activities undertaken directly £	Support costs £	31/07/2021 £	31/07/2020 £
<b>Support costs</b>				
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
	<b>2,820</b>	<b>7,399</b>	<b>10,219</b>	<b>19,114</b>

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

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

**10. Tangible fixed assets**

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

**11. Debtors**

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

**12. Creditors: amounts falling due within one year**

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

**13. Movement in funds**

**Unrestricted Funds**

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

**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
	<b>102,107</b>	<b>83,271</b>	<b>(91,807)</b>	<b>93,571</b>

**Restricted Funds**

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

**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
	<b>68,876</b>	<b>257,293</b>	<b>326,169</b>

**14. Analysis of net assets between funds**

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

**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
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
Ordinary fund	3,472	90,099	93,571
<b>Restricted funds</b>			
Building project fund	-	326,169	326,169
	<b>3,472</b>	<b>416,268</b>	<b>419,740</b>

**15. Company limited by guarantee**

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