

# THE EDEN FOUNDATION HUDDERSFIELD

England & Wales · Charity number 1153029

## Details

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Other names	THE EDEN FOUNDATION
Status	Registered
Legal form	Charitable company
Company number	<a href="#">08190134</a>
Registered	2013-07-23
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Eden Centre 35 Dryclough Road Huddersfield HD4 5HY
Phone	07955605124
Email	<a href="mailto:enquiries@theedenfoundation.org.uk">enquiries@theedenfoundation.org.uk</a>
Website	<a href="http://www.theedenfoundation.org.uk">www.theedenfoundation.org.uk</a>

## Activities

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**Objects:** THE FOUNDATION'S OBJECT ('THE OBJECT') IS TO ADVANCE FOR THE PUBLIC BENEFIT EDUCATION IN THE UNITED KINGDOM, IN PARTICULAR BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING BY ESTABLISHING, MAINTAINING, CARRYING ON, MANAGING AND DEVELOPING SCHOOLS COLLEGES OR OTHER SIMILAR INSTITUTIONS WITH A DESIGNATED ISLAMIC RELIGIOUS CHARACTER CONDUCTED IN ACCORDANCE WITH THE PRINCIPLES, PRACTICES AND TENETS OF THE MUSLIM FAITH BOTH GENERALLY AND IN PARTICULAR IN RELATION TO ARRANGING FOR RELIGIOUS EDUCATION AND DAILY ACTS OF WORSHIP ('AN INSTITUTION').

**Activities:** We are a Huddersfield-based organisation working at grass-roots levels to help promote Islamic values of peace, unity, and respect. We believe this can be successfully achieved through delivering projects focused on Education and Engagement.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

## Geography

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- Kirklees

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£1,177,661	£1,169,063	£1,153,675	48
2023-08-31	£625,141	£665,196	£1,203,378	37
2022-08-31	£559,709	£541,013	£1,243,433	35
2021-08-31	£571,179	£410,923	£1,224,737	34
2020-08-31	£502,158	£377,147	£1,064,481	30

## Trustees

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Name	Role	Appointed
MOHAMMED ABID MANZOOR	Chair	2013-02-26
IMRAN HUSSAIN		2013-02-26
MOHAMMED ASAF MUKHTAR		2013-02-26

**THE EDEN FOUNDATION HUDDERSFIELD**

England & Wales - Charity number 1153029

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# Accounts

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**Charity registration number 1153029**

**Company registration number 08190134 (England and Wales)**

**The Eden Foundation Huddersfield**  
**Annual Report and Financial Statements**  
**For the year ended 31 August 2024**

# The Eden Foundation Huddersfield

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# The Eden Foundation Huddersfield

## Group Trustees' report (including directors' report)

### For the year ended 31 August 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity for the year ended 31 August 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees report includes requirements of the Directors' report as required by company law.

#### **Governance, Management and Organisation**

The Eden Foundation Huddersfield is registered with the Charity Commission under the charity number 1153029. The charity is governed by the charity's Articles of Association, created in 2012.

The trustees are responsible for the strategic direction and overseeing of all activities run by the charity.

In pursuit of efficient and effective management, the trustees have set up a management board and sub management teams for each project. The management teams oversee the day to day running of each project and report directly to the management board.

The Eden Foundation has two subsidiaries, Cleverbee Services Ltd and TEF Honeybee Ltd, trading as Honeybee Childcare, providing GCSE and A-Level tuition services and Early Years Childcare respectively.

#### **Objectives and Activities**

The charity and its subsidiaries were established to facilitate numerous projects in the Muslim community to bring about the improvements in areas such as community cohesion and excelling Muslim character.

##### *The Charity's Vision*

'To take a fresh look at addressing the interests and the concerns of the Muslims in Huddersfield and by doing so enabling people to fulfil their potential as envisaged by their Creator.'

##### *The Charity's Mission Statement:*

'To nurture & grow the seed of faith, creating people with upright & noble character, based on the teaching and methodology of the Prophet Muhammad (pbuh).'

Since its inception, the charity's focus has been providing education to individuals from diverse backgrounds and demographics and providing services such as worship facilities and community support.

Through the provision of education and Eden Welfare we are able to empower the Muslim community to tackle modern challenges and create sustainable, God-centred change to enrich lives and strengthen bonds for years to come.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives.

#### **Review of current activities undertaken to further the charity's purposes for the public benefit**

##### **Provision of Education**

The provision of education consists of The Maktab and Al Ihsan:

##### The Maktab – review of achievements, strategy & performance

Established in 2012 with 80 pupils, the Maktab now serves 373 children aged 5–15. It operates Monday to Friday during term time, offering structured Islamic education in a safe, welcoming environment.

Our strategy focuses on delivering a broad curriculum through trained teachers, with safeguarding and educational standards maintained via regular staff development.

# The Eden Foundation Huddersfield

## Group Trustees' report (including directors' report) (continued)

### For the year ended 31 August 2024

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Success is measured through enrolment demand, attendance, assessments, and parent feedback. Progress is tracked via termly tests and end-of-year reports, with fees kept affordable to ensure accessibility.

The curriculum is adapted to address contemporary challenges through assemblies and outreach. Graduates demonstrate accurate Quranic recitation, understanding of Islamic practice, and positive engagement as active citizens.

#### Al Ihsan - review of achievements, strategy & performance

Al Ihsan delivers structured adult Islamic education for learners aged 16+, ranging from beginners to those deepening their faith. Programmes include 3-year courses, workshops, and seminars, taught in Urdu, Punjabi, Arabic, and English to ensure accessibility.

Our strategy centres on language-rooted instruction delivered by qualified teachers who also offer pastoral support. The curriculum progresses from foundational practices (e.g. prayer, zakat, marriage, parenting, burial rites) to advanced topics such as ethics, contracts, and social dealings—equipping learners to lead moral, faith-informed lives in personal and professional contexts.

Success is measured through enrolment demand, attendance, participant feedback, and continued engagement with other programmes. Graduates often contribute back as volunteers and community advocates, reinforcing our goal of nurturing an ethical, faith-driven society.

#### **Eden Welfare**

Eden Welfare was launched in 2017 to support the local community and through our partner charities the international community. Eden Welfare consists of Eden Health, Food Bank and collection/distribution of Zakat.

#### Eden Health– review of achievements, strategy & performance

Eden Health facilitates access to healthcare and addresses deprivation by educating the Muslim community and building bridges with social care providers. We support local scholars in developing healthcare literacy and engage professionals to deliver culturally sensitive care that meets both physical and spiritual needs. Our strategy involves year-round collaboration with healthcare staff, community groups, and welfare providers. Workshops and seminars cover key topics such as medical ethics, dietary needs, prayer in clinical settings, organ donation, and end-of-life care.

Success is measured through attendance, feedback, and sustained engagement with providers. Referral pathways are strengthened, and our imams—trained in pastoral care—are equipped to signpost effectively. The platform also enables the community to raise concerns and access support, helping reduce health inequalities.

#### Food Bank & Zakat – review of achievements, strategy & performance

Our food bank programme supports local families facing hardship with culturally sensitive aid including food, clothing, and Qurbani meat. In 2024, we delivered monthly essentials to 25 families and supported 45 more via our Fair Share partnership. Over 250kg of Qurbani meat was distributed.

We aim to reduce long-term deprivation by signposting families to wider support services. Success is measured through attendance at workshops, feedback, and impact assessments—evidenced by families transitioning out of need.

We also awarded a £30,000 grant to Zubeda Welcome to support refugee and asylum-seeking children in accessing Islamic education nationwide.

During Ramadan, over £100,000 in Zakat was raised for international relief. Through partner charities, we delivered 60 shelter homes, 60 water pumps, and 17 empowerment projects in our Eden Village initiative. Trustees personally visited project sites to verify impact, and testimonials were shared with the community.

# The Eden Foundation Huddersfield

## Group Trustees' report (including directors' report) (continued)

### For the year ended 31 August 2024

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#### Review of fundraising activities

Fundraising income for the year totalled £537,039, with the majority raised through mosque-based collections, Ramadhan appeals, and standing orders from regular donors. Our Ramadhan campaign was particularly successful, raising over £100k thanks to targeted khutbahs, community engagement, and digital outreach. Gift Aid claims contributed £60,861.

Focus on donor retention improved through personalised thank-you campaigns and regular impact updates. Challenges included reduced footfall during non-Ramadhan months and rising costs from living wage, utility costs and impact from the cost of living crisis on reduced donations and donation fatigue. We have looked to address the above by having a Gala Dinner to increase outreach and demonstrate impact and increasing visibility of Zakat collection and distribution which has improved gift aid.

#### **Other**

##### Honeybee Childcare

Honeybee Childcare, launched in 2021, provides early years childcare services to the community. Honeybee Nursery opened its doors in 2021, followed by Bumblebee Nursery opening in January 2024. The nurseries have more than 100 children attending between the hours of 7.30am to 5.30pm, Monday to Friday. Opening of the new nursery has provided two main benefits, one expansion of an existing service, and secondly, provided a positive financial impact to the charity, as generates surplus funds which are used to support the charity and its services.

##### Cleverbee Services

Cleverbee Services launched in 2020 as part of the Eden Foundation before incorporating independently in 2022, providing GCSE and A-Level tutoring covering subjects such as English, Maths, Chemistry, Biology and Physics. The Tuition Centre has in excess of 50 students attending during the weekend, for 1-2-1 and group sessions.

#### **New / Upcoming Initiatives**

As the charity embarks on a continuous process of expanding and enhancing current activities, new initiatives are reviewed frequently that would support the charity's objectives and the needs of the community. These new initiatives include offering bereavement services and providing support for families who have lost loved ones.

In the coming year, the charity aims to assess viability:

- Launch a pilot bereavement support programme in with trained volunteers with counselling and Chaplaincy experience.
- Partner with local hospices and mental health services to ensure referrals and wraparound care.
- Secure £10,000 in grant funding to support staffing, training, and outreach.
- Measure impact through quarterly feedback surveys and service uptake metrics.

These initiatives directly support our charitable purpose of social welfare by relieving emotional distress and promoting community wellbeing. Progress will be reviewed quarterly by the trustees, with adjustments made based on community feedback and service demand.

#### **Principal risks and uncertainties**

The trustees have identified several principal risks that could impact the charity's ability to deliver its services. These include:

- Funding volatility, particularly reliance on community donations and event-based income.
- Volunteer dependency, with key services reliant on sustained volunteer engagement.
- Regulatory compliance, especially around safeguarding and data protection.
- Operational capacity, as demand for services grows faster than infrastructure.
- Reserves Policies – Inability to meet commitments in unforeseen changes

# The Eden Foundation Huddersfield

## Group Trustees' report (including directors' report) (continued)

### For the year ended 31 August 2024

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#### Principal risks and uncertainties

(continued)

To mitigate these risks, the charity has a quarterly review amongst the trustees:

- Diversified income streams through earned income and fee increases.
- Strengthened volunteer recruitment and training programmes.
- Implemented robust governance policies and regular compliance reviews.
- Begun exploring partnerships and facility upgrades to support growth.
- Regular reviews in place to ensure reserves are maintained, with any forward planning if risk likelihood increases.

#### Financial review

The charity continues to grow year on year in terms of the number of students attending classes and the variety of services that are provided to members of the community. In order to provide these services the charity has looked into sources of income that would allow the charity to sustain itself through donations and income-earning activities. For the donations we have put in place various annual fundraising events such as annual dinners, car washes, Ramadhan events etc. The community support has substantially increased with in excess of sixty volunteers helping out across various events.

The group reports a surplus of £9k for the financial year. As at 31 August 2024 the group had total reserves of £1,154k of which £1,017k were unrestricted reserves and £136k related to restricted reserves. Included within unrestricted reserves is £1,650k of fixed assets and cash at bank of £40k.

In the current year, TEF Honeybee made a loss as it was recently launched but we are expecting a sizeable surplus in the following year. In the tuition service, the deficit is relatively small, as we expand the service and increase and implement marketing we expect to see the turnaround into a surplus.

#### Reserves policy

The reserves policy is to maintain free reserves and bank balances sufficient to cover at least three months' running costs, in order to ensure financial resilience and continuity of operations in the event of unforeseen circumstances. The total unrestricted reserves held by the individual charity at the balance sheet date is £1,078,919, of which unrestricted cash at bank and in hand amounted to £25,095 and total unrestricted free reserves are negative £538,548 after removing tangible fixed asset reserves of £1,617,467.

The estimated cost of three months of core charitable activities and operational expenditure is £150,000. Therefore, we are below our policy requirement. The trustees consider this level to be insufficient given the charity's future and risk profile. The charity is actively working towards bringing reserves in line with the reserve policy. One of the steps taken, is the hiring of a fundraiser manager. The primary purpose of the fundraiser manager is to work with the trustees to review, formulate strategies and delivery fundraising to increase donations and general awareness of the charity. Furthermore, initiatives such as the nurseries will provide a considerable surplus each year which the charity can use to pay down long term loans and support the reserve policy.

#### Structure, governance and management

The governing instrument under which the company operates is its Memorandum and Articles of Association dated 2 October 2012. The charity is a company limited by guarantee, as defined by the Companies Act 2006. The liability of the members is limited to £10 each. Accumulated funds are not distributed to the members. The charity has not adopted the governance code and has rather adopted Bayes Centre for Charity Effectiveness resources (CCE), as this provides a governance code along with a toolkit for its application.

#### Recruitment and appointment of trustees

The Members have the power to appoint new trustees, and the trustees have the power to appoint up to three co-opted trustees, subject to the number of trustees who are employees of the charity not exceeding one third of the total number of trustees. The charity has in place procedures for recruitment, induction and training of trustees. Any new trustee would go through a 6 month induction programme, taking a top down approach for introducing the new trustee to the charity. As part of the induction, full training is provided in all aspects to ensure a smooth transition.

# **The Eden Foundation Huddersfield**

## **Group Trustees' report (including directors' report) (continued)**

### **For the year ended 31 August 2024**

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#### **Management and organisation**

The trustees are responsible for the strategic direction and overseeing of all activities run by the charity. In pursuit of efficient and effective management, the trustees have set up management teams and lead resources for each project. The trustees delegate day to day management to service leads (e.g. Maktab), who have responsibility to run their service with oversight from the trustees. The broader aspects of the charity are managed by the trustees with some outsourcing of activities such as bookkeeping.

The charity has two subsidiaries, TEF Honeybee Ltd through which Honeybee Childcare is run, and Cleverbee Services Ltd from which tuition services are delivered.

#### **Risk management**

The trustees have pursued various methods to safeguard the group from potential risks. This includes ensuring that finances are rigorously reviewed and properly managed. In conjunction to this and in line with best practice, the trustees have put into place appropriate policies and procedures. For instance the Safeguarding and Child Protection policy acts as an important frame of reference when recruiting teachers and volunteers for the supplementary school, and by extension the group. This means that all individuals who are involved with the group are required to submit an enhanced DBS check. Other core policies include Health and Safety, Fire Safety and Data Protection.

#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of The Eden Foundation Huddersfield for the purpose of company law, are responsible for preparing the Group 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the group and parent charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Reference and administrative details**

##### **Registered Company number**

08190134 (England and Wales)

##### **Registered Charity number**

1153029

# The Eden Foundation Huddersfield

## Group Trustees' report (including directors' report) (continued) For the year ended 31 August 2024

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**Registered office**  
The Eden Centre  
35 Dryclough Road  
Huddersfield  
HD4 5HY

**Trustees**  
M A Mukhtar  
I Hussain  
M A Manzoor

The trustees are appointed by other members agreeing unanimously in writing to appoint such additional members as they think fit.

**Auditors**  
DJH Audit Limited  
Chartered Accountants and Statutory Auditors  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

**Bankers**  
HSBC UK  
2 Cloth Hall Street  
Huddersfield  
HD1 2ES

### Qualifying Third Party Indemnity Provisions

The company purchased insurance for liabilities incurred by its directors in carrying out their duties.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

*Asaf Mukhtar*

.....  
Mr M A Mukhtar

**Trustee**

Date: .....

# The Eden Foundation Huddersfield

## Independent auditor's report

### To the members of The Eden Foundation Huddersfield

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#### Qualified opinion

We have audited the financial statements of The Eden Foundation Huddersfield (the 'parent company') and its subsidiaries (the 'group') for the year ended 31 August 2024 which comprise the consolidated statement of financial activities, consolidated and charity balance sheets, the consolidated 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, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 August 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 along with the provisions applicable to charitable companies subject to the small companies regime.

#### Basis for qualified opinion

We have been unable to obtain sufficient appropriate audit evidence to substantiate the completeness of donations or their classification between restricted and unrestricted funds within the financial statements due to insufficient controls and documentation being in place from the point at which control of the cash donations passes to the charity. The cash donations received within the financial statements are £139,272. The completeness of the cash donations also has a corresponding impact on the cash at bank and in hand balance which includes the cut-off and completeness of cash donations held at the year end. Consequently, we were unable to determine whether any adjustment to this amount was necessary.

Restricted income has been identified in the current year which relates to funds and campaigns which have been run in several previous financial years. The restricted income for the current year totalled £350,196, with corresponding restricted expenditure of £217,587. Of this £145,442 of income and £41,970 of costs related to previously unidentified restricted funds. We have been unable to obtain sufficient appropriate audit evidence of the restricted income and expenditure from previous years. Hence, we were unable to satisfy ourselves regarding the restricted funds balance brought forward as at 1 September 2023 and any resulting impact on the restricted funds carried forwards as at 31 August 2024. Consequently, we were unable to determine whether any adjustment to this amount was necessary.

In addition, were any adjustment to the donations or funds balances to be required, the trustees' report would also need to be amended.

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 group and parent charitable company 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 qualified 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 group's and parent charitable company'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.

# The Eden Foundation Huddersfield

## Independent auditor's report (continued)

### To the members of The Eden Foundation Huddersfield

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

#### **Other matters**

The financial statements of the parent charitable company and its subsidiaries for the year ended 31 August 2023, forming the corresponding figures in these financial statements for the year ended 31 August 2024, are not audited because the company took advantage of S477 small company audit exemption in the prior period.

#### **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 are responsible for the other information contained within the annual report.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

As described in the basis for qualified opinion section of our report, we were unable to satisfy ourselves concerning the cash donations received during the year of £139,272 or the restricted funds balance held at 1 September 2023. We have concluded that where the other information refers to the donations received, restricted funds balance or related balances, it may be materially misstated for the same reason.

#### **Opinions on other matters prescribed by the Companies Act 2006**

Except for the possible effects of the matters described in the basis for qualified opinion section of our report, in our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

Except for the matter described in the basis for qualified opinion section of our report, in the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

Arising solely from the limitation on the scope of our work relating to cash donations and restricted funds, referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- in our opinion adequate accounting records have not been kept by the parent charitable company.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

# The Eden Foundation Huddersfield

## Independent auditor's report (continued)

### To the members of The Eden Foundation Huddersfield

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#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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:

As part of designing our audit, we determined materiality and assessed the risk of material misstatement in the financial statements, whether due to fraud or error, and then designed and performed audit procedures responsive to those risks. In particular, we looked at where the trustees made subjective judgements such as making assumptions on significant accounting estimates.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our planning procedures included:

- Gaining an understanding of the entity and its environment including the entity's legal and regulatory framework, any fraud indicators and internal control system via both discussions amongst the engagement team and with management;
- Enquiring of management whether there was any known, suspected or alleged fraud;
- Evaluating management's incentives and opportunities for fraudulent manipulation of the financial statements including the risk of override of controls; and
- The engagement partner ensuring that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations

Based on our understanding of the charitable company and its industry, the key laws and regulations we considered included the UK Companies Act, Charities Act (2011) and relevant tax legislation.

Audit procedures performed by the engagement team included but were not limited to:

- Evaluating and testing of the operating effectiveness of management's controls designed to prevent and detect irregularities;
  - Discussing with management the policies and procedures in place regarding identifying and complying with laws and regulations and whether they were aware of any instances of noncompliance;
  - Enquiring of management as to actual and potential litigation and claims;
  - Reviewing relevant meeting minutes;
  - Identifying and testing journal entries;
  - Agreeing financial statement disclosures to underlying supporting documentation;
  - Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing; and
  - Reviewing and testing the accounting estimates to minimise potential bias.
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# The Eden Foundation Huddersfield

## Independent auditor's report (continued)

### To the members of The Eden Foundation Huddersfield

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The primary responsibility for the prevention and detection of irregularities including fraud rests with both those charged with governance and management. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of such non-compliance. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Karen Borowski FCA (Senior Statutory Auditor)**  
**for and on behalf of DJH Audit Limited**

04/11/2025  
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**Accountants**  
**Statutory Auditor**

Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

# The Eden Foundation Huddersfield

## Consolidated Statement of Financial Activities Including income and expenditure account

For the year ended 31 August 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total unaudited 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	263,829	350,196	614,025	455,084
Charitable activities	4	205,971	-	205,971	168,210
Other trading activities	5	357,665	-	357,665	197,354
<b>Total income</b>		<u>827,465</u>	<u>350,196</u>	<u>1,177,661</u>	<u>820,648</u>
<b>Expenditure on:</b>					
Raising funds	6	365,982	-	365,982	189,709
Charitable activities	7	585,494	217,587	803,081	659,297
<b>Total expenditure</b>		<u>951,476</u>	<u>217,587</u>	<u>1,169,063</u>	<u>849,006</u>
<b>Net income/(expenditure)</b>		(124,011)	132,609	8,598	(28,358)
Transfers between funds		2,409	(2,409)	-	-
<b>Net movement in funds</b>		<u>(121,602)</u>	<u>130,200</u>	<u>8,598</u>	<u>(28,358)</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 September 2023		1,138,833	6,244	1,145,077	1,173,435
<b>Fund balances at 31 August 2024</b>		<u>1,017,231</u>	<u>136,444</u>	<u>1,153,675</u>	<u>1,145,077</u>

# The Eden Foundation Huddersfield

## Consolidated Statement of Financial Activities (continued) Including income and expenditure account

For the year ended 31 August 2024

Prior financial year		Unrestricted funds unaudited 2023 £	Restricted funds unaudited 2023 £	Total unaudited 2023 £
	Notes			
<b>Income from:</b>				
Donations and legacies	<b>3</b>	321,263	133,821	455,084
Charitable activities	<b>4</b>	168,210	-	168,210
Other income	<b>5</b>	197,354	-	197,354
		<u>686,827</u>	<u>133,821</u>	<u>820,648</u>
<b>Total income</b>				
<b>Expenditure on:</b>				
Raising funds	<b>6</b>	189,709	-	189,709
Charitable activities	<b>7</b>	524,060	135,237	659,297
		<u>713,769</u>	<u>135,237</u>	<u>849,006</u>
<b>Total expenditure</b>				
<b>Net income and movement in funds</b>		(26,942)	(1,416)	(28,358)
<b>Reconciliation of funds:</b>				
Fund balances at 1 September 2022		1,165,775	7,660	1,173,435
<b>Fund balances at 31 August 2023</b>		<u>1,138,833</u>	<u>6,244</u>	<u>1,145,077</u>

# The Eden Foundation Huddersfield

## Consolidated balance sheet

As at 31 August 2024

		2024		2023 unaudited	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		1,650,299		1,623,775
			<u>1,650,299</u>		<u>1,623,775</u>
<b>Current assets</b>					
Stocks	16	3,256		3,256	
Debtors falling due within one year	17	64,715		47,150	
Cash at bank and in hand		138,832		154,274	
		<u>206,803</u>		<u>204,680</u>	
<b>Creditors: amounts falling due within one year</b>	19	(90,427)		(95,378)	
<b>Net current assets</b>			<u>116,376</u>		<u>109,302</u>
<b>Total assets less current liabilities</b>			<u>1,766,675</u>		<u>1,733,077</u>
<b>Creditors: amounts falling due after more than one year</b>	20		(613,000)		(588,000)
<b>Net assets</b>			<u>1,153,675</u>		<u>1,145,077</u>
<b>The funds of the charity</b>					
Restricted income funds	21		136,444		6,244
Unrestricted funds	22		1,017,231		1,138,833
			<u>1,153,675</u>		<u>1,145,077</u>

The financial statements were approved by the trustees on .....

*Asaf Mukhtar*

.....  
Mr M A Mukhtar

**Trustee**

Company registration number 08190134 (England and Wales)

# The Eden Foundation Huddersfield

## Charity balance sheet

As at 31 August 2024

		2024		2023 unaudited	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		1,617,467		1,613,615
Investments	15		2		2
			<u>1,617,469</u>		<u>1,613,617</u>
<b>Current assets</b>					
Stocks	16	3,256		3,256	
Debtors falling due after one year	17	96,600		90,000	
Debtors falling due within one year	17	64,180		47,150	
Cash at bank and in hand		123,835		124,485	
		<u>287,871</u>		<u>264,891</u>	
<b>Creditors: amounts falling due within one year</b>	19	<u>(76,977)</u>		<u>(87,130)</u>	
<b>Net current assets</b>			<u>210,894</u>		<u>177,761</u>
<b>Total assets less current liabilities</b>			<u>1,828,363</u>		<u>1,791,378</u>
<b>Creditors: amounts falling due after more than one year</b>	20		<u>(613,000)</u>		<u>(588,000)</u>
<b>Net assets</b>			<u>1,215,363</u>		<u>1,203,378</u>
<b>The funds of the charity</b>					
Restricted income funds	21		136,444		6,244
Unrestricted funds	22		1,078,919		1,197,134
			<u>1,215,363</u>		<u>1,203,378</u>
Charity's surplus/(loss) for the financial year			<u>11,985</u>		<u>(40,055)</u>

The financial statements were approved by the trustees on .....

*Asaf Mukhtar*

.....  
Mr M A Mukhtar

**Trustee**

Company registration number 08190134 (England and Wales)

# The Eden Foundation Huddersfield

## Consolidated statement of cash flows

For the year ended 31 August 2024

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		2024		2023 unaudited	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		84,053		3,603
<b>Investing activities</b>					
Purchase of tangible fixed assets		(124,495)		(471,727)	
Proceeds from sale of tangible fixed assets		-		-	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(124,495)		(471,727)
<b>Financing activities</b>					
New loans in year		40,000		450,000	
Loan repayments in year		(15,000)		(25,000)	
		<u>          </u>		<u>          </u>	
<b>Net cash generated from financing activities</b>			25,000		425,000
			<u>          </u>		<u>          </u>
<b>Net decrease in cash and cash equivalents</b>			(15,442)		(43,124)
Cash and cash equivalents at beginning of year			154,274		197,398
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>138,832</u>		<u>154,274</u>

# The Eden Foundation Huddersfield

## Notes to the financial statements

### For the year ended 31 August 2024

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#### **1 Accounting policies**

##### **1.1 Accounting convention**

The financial statements of the charitable company and its subsidiaries, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 and, where applicable, the Charities Act 2011.

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 account policies adopted are set out below.

##### **1.2 Going concern**

The trustees carefully manage the charity's working capital and prioritise spending to ensure that the charity is sustainable at the same time as meeting its charitable objectives. Loan providers are very sympathetic to the charity and have in the past extended concessionary loans. The trustees have considered the current and future position and budgets of the group, and after making appropriate enquiries they have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future. The trustees have therefore continued to prepare the financial statements on a going concern basis.

##### **1.3 Basis of consolidation**

The consolidated group financial statements consist of the financial statements of the parent charitable company The Eden Foundation Huddersfield together with all entities controlled by the parent charitable company (its subsidiaries). All financial statements are made up to 31 August 2024. No adjustments are necessary to the financial statements of subsidiaries to bring the accounting policies used into line with those used by other members of the group.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Subsidiaries are consolidated in the group's financial statements from the date that control commences until the date that control ceases.

The entity has taken exemption from presenting its unconsolidated Statement of Financial Activities under section 408 of Companies Act 2006.

##### **1.4 Charitable funds**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Funds may be transferred from the unrestricted general fund to the restricted fund at the discretion of the trustees.

##### **1.5 Income**

All income is recognised in the Consolidated Statement of Financial Activities once the group has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income included within charitable activities and other income, apart from government funded nursery hours, is the amount derived from the provision of goods/services stated after any trade discounts.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

---

#### 1 Accounting policies

(Continued)

Donated professional services and facilities are included in income at the estimated value of the gift to the charity when received, based on the amount that the charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount.

Other income includes government funded nursery hours. The group receives government funding from the local authority for providing free nursery education hours to eligible children. It is recognised as income when the group has entitlement to the income, receipt is probable, and the amount can be measured reliably. Income is recognised on a straight-line basis over the period in which the funded hours are delivered.

#### 1.6 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Allocation and apportionment of costs

All direct charitable expenditure relates to the operation of the activities of the charity. Costs are allocated to the activity where the resource has been used.

Expenditure on raising funds – all expenditure which relates to fundraising costs in the charity and trading costs in the subsidiaries which are not deemed charitable costs as they are from limited trading companies.

Charitable activities – all direct charitable expenditure relates to the operation of the activities of the charity. Costs are allocated to the activity where the resource has been used.

Support costs - include central functions and governance and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### 1.7 Tangible fixed assets

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

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

Freehold property	2% on cost
Fixtures and fittings	25% on cost
Computer equipment	33% on cost
Motor vehicles	25% on reducing balance
Plant & machinery	33% and 10% on cost

Capitalisation of items of any value occurs when the group will receive economic benefit of an item over more than one year. Freehold land is not depreciated.

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 Consolidated Statement of Financial Activities.

#### 1.8 Fixed asset investments

Fixed asset investments are stated at cost.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

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#### 1 Accounting policies

(Continued)

##### 1.9 Impairment of fixed assets

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

##### 1.10 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### 1.11 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand and is equal to the cash at bank figure shown on the balance sheet.

##### 1.12 Financial instruments

The group 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 group's balance sheet when the group 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.

Long term financial assets which constitute interest free loans made are measured at transaction price adjusted for any repayments, and adjusted to the settlement amount if the loan or part of the loan is waived.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the group transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and concessionary 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.

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.

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

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#### 1 Accounting policies

(Continued)

Long term financial liabilities which constitute interest free loans received are measured at transaction price adjusted for any repayments, and adjusted to the settlement amount if the loan or part of the loan is waived.

#### **Derecognition of financial liabilities**

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

#### 1.13 Taxation

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

The tax expense in the subsidiaries represents the sum of the tax currently payable and deferred tax.

The trading subsidiaries do not usually pay corporation tax as their policy is to pay all taxable profits to the parent charity as gift aid, provided there are sufficient distributable profits. Gift aid distributions are recognised only where there is a legally binding obligation in place to make such a distribution, however the tax effects of the gift aid payment are recognised at the year end, provided it is probable that the gift aid payment will be made within nine months of the year end.

As at 31 August 2024 the subsidiaries have not made any taxable profits.

#### 1.14 Retirement benefits

The group operates a defined contribution pension scheme. Contributions payable to the group's pension scheme are charged to the Consolidated Statement of Financial Activities in the period to which they relate.

#### 1.15 Charity information

The Eden Foundation Huddersfield is a charitable private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

#### 2 Critical accounting estimates and judgements

In the application of the group's accounting policies, the trustees are 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.

#### **Key sources of estimation uncertainty**

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

#### **Useful economic lives of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets, which are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

#### **Significant judgements**

The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

#### 2 Critical accounting estimates and judgements

(continued)

##### Concessionary loans

Included within both debtors and creditors are loans made and received at nil interest which have been judged to be concessionary loans made to advance the charitable purposes of the entity. The charity has chosen to recognise the loans at the amount received, with the carrying amount to be adjusted to reflect repayments and, if necessary, adjusted for any impairment.

#### 3 Income from donations and legacies

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023 unaudited	Restricted funds 2023 unaudited	Total 2023 unaudited
	£	£	£	£	£	£
Donations and gifts	224,547	312,492	537,039	281,635	133,821	415,456
Donated services and facilities	16,125	-	16,125	-	-	-
Other	23,157	37,704	60,861	39,628	-	39,628
	<u>263,829</u>	<u>350,196</u>	<u>614,025</u>	<u>321,263</u>	<u>133,821</u>	<u>455,084</u>

The charity benefits from unpaid general volunteers helping out across various events. The volunteers come from a wide range of professional backgrounds and some from within the education sector. The charity has not recognised the cost of general volunteers in the accounts.

##### Donated goods, services and facilities

The charity has received the use of car parking facilities included in the figures above which has also been recognised as an expense at a value of £4,125 (2023 - £Nil). The charity has also received professional services by a trustee which has also been recognised as an expense at a value of £12,000 (2023 - £Nil).

##### Other

Other donations relate to Gift Aid.

#### 4 Income from charitable activities

Unrestricted funds 2024	Unrestricted funds 2023 unaudited
£	£

##### Provision of education

Provision of education	<u>205,971</u>	<u>168,210</u>
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All income through the provision of education relates to the rendering of services.

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

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#### 5 Other income

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 unaudited £</b>
Government funded nursery hours	277,667	121,272
Privately funded nursery hours	28,573	38,477
Tutoring income	50,607	34,722
Other	818	2,883
	<u>357,665</u>	<u>197,354</u>

All other income relates to the rendering of services.

#### 6 Expenditure on raising funds

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 unaudited £</b>
<b>Fundraising and publicity</b>		
Fundraising costs	4,930	5,899
	<u>          </u>	<u>          </u>
<b>Trading costs</b>		
Staff costs	244,752	134,832
Other nursery costs	83,265	28,826
Other tutoring costs	33,035	20,152
	<u>361,052</u>	<u>183,810</u>
Total costs	<u>365,892</u>	<u>189,709</u>

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

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#### 7 Expenditure on charitable activities

	<b>Provision of education 2024 £</b>	<b>Eden Welfare 2024 £</b>	<b>Total 2024 £</b>
<b>Direct costs</b>			
Staff costs	304,328	-	304,328
Rent	4,500	-	4,500
Ramadhan - sundry	5,113	-	5,113
Adult education - sundry	1,498	-	1,498
Child education - sundry	3,198	-	3,198
Donations made	40,552	175,617	216,169
Community donations of goods	300	-	300
	<u>359,489</u>	<u>175,617</u>	<u>535,106</u>
<b>Share of support and governance costs (see note 8)</b>			
Support	218,655	12,346	231,001
Governance	24,950	12,024	36,974
	<u>603,094</u>	<u>199,987</u>	<u>803,081</u>
<b>Analysis by fund</b>			
Unrestricted funds	561,124	24,370	585,494
Restricted funds	41,970	175,617	217,587
	<u>603,094</u>	<u>199,987</u>	<u>803,081</u>

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

#### 7 Expenditure on charitable activities (Continued)

Previous year:	Provision of education	Governance costs	Eden Welfare	Total
	2023 unaudited	2023 unaudited	2023 unaudited	2023 unaudited
	£	£	£	£
<b>Direct costs</b>				
Staff costs	245,733	-	-	245,733
Rent	6,391	-	-	6,391
Ramadhan - sundry	2,638	-	-	2,638
Adult education - sundry	1,300	-	-	1,300
Child education - sundry	6,088	-	-	6,088
Donations made	46,919	-	135,237	182,156
Sponsorship program	19,000	-	-	19,000
Community donations of goods	7,876	-	-	7,876
Training	250	-	-	250
	<u>336,195</u>	<u>-</u>	<u>135,237</u>	<u>471,432</u>
<b>Share of support and governance costs (see note 8)</b>				
Support	182,290	-	-	182,290
Governance	4,275	1,300	-	5,575
	<u>522,760</u>	<u>1,300</u>	<u>135,237</u>	<u>659,297</u>
<b>Analysis by fund</b>				
Unrestricted funds	522,760	1,300	-	524,060
Restricted funds	-	-	135,237	135,237
	<u>522,760</u>	<u>1,300</u>	<u>135,237</u>	<u>659,297</u>

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

#### 8 Support costs allocated to activities

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>unaudited £</b>
Staff costs	21,148	18,501
Depreciation	42,329	41,646
Utilities	67,260	38,646
Insurance	9,323	7,139
Bank charges	827	747
Repairs and renewals	8,509	5,104
Legal and professional	37,965	28,355
Sundries and cleaning	35,678	33,207
Loan with group company written off	-	1,200
Postage, stationery and telephone	4,596	4,901
Computer expenses	1,567	1,667
Motor expenses	1,799	1,177
Governance costs	36,974	5,575
	<u>267,975</u>	<u>187,865</u>

#### Analysed between:

Provision of education	243,605	186,565
Eden Welfare	24,370	-
Governance costs	-	1,300
	<u>267,975</u>	<u>187,865</u>

#### Governance costs comprise:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>unaudited £</b>
Audit fees	25,000	-
Accountancy	11,974	4,275
Independent examination fees	-	1,300
	<u>36,974</u>	<u>5,575</u>

Support costs have been allocated to activity cost categories based on the level of costs directly attributable to each activity as this is deemed to be consistent with the use of resources.

#### 9 Net movement in funds

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>unaudited £</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	25,000	-
Independent examination fees	-	1,300
Fees payable to the auditors for non-audit fees	14,458	-
Fees payable to the independent examiners for other services	-	6,652
Depreciation of owned tangible fixed assets	50,556	44,940
Loss on disposal of tangible fixed assets	-	170
	<u>250,014</u>	<u>53,062</u>

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

#### 10 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

The trustees provide voluntary management and accountancy services to the charity. A donation in kind of £12,000 (2023 - £Nil), and corresponding expense, has been recognised relating to the accountancy services provided by M A Mukhtar, a trustee of the charity. Amounts totalling £23,256 (2023 - £22,777) for consultancy services have been paid to Consultancy Services (WY) Ltd, a company of which I Hussain, a trustee of the charity, is a director.

Rent of £375 (2023 - £6,391), was paid relating to the lease of land used as a car park by the charity. This lease is held by a company owned by M A Manzoor, a trustee of the charity. The amount paid covered the cost of the lease due by that company to Kirklees Council.

The charity has received the donation of the use of car parking facilities which are owned by a company owned by M A Manzoor, a trustee of the charity. This has been recognised as an income and expense at a value of £4,125.

The charity has received loans from M A Manzoor of £40,000 (2023 - £250,000). The loans are unsecured and interest free. The total amount outstanding at the year end is £290,000 (2023 - £250,000) which is repayable between 31 December 2026 and 31 December 2027. £7,970 (2023 - £7,970) is also owed from Cleverbee Services Ltd to M A Manzoor. There is no formal loan agreement so it is classified as repayable on demand.

Close family members of the trustees received remuneration of £31,089 (2023 - £23,025) for services provided to the subsidiaries in the year.

#### Trustees' expenses

There were no trustees' expenses paid during the year ended 31 August 2024 nor for the year ended 31 August 2023.

#### 11 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>unaudited</b>
		<b>Number</b>
Provision of education	34	36
Trading activities	13	10
Support	1	1
Total	<u>48</u>	<u>47</u>

#### **Employment costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>unaudited</b>
		<b>£</b>
Wages and salaries	545,797	388,963
Social security costs	20,438	8,077
Other pension costs	3,993	2,026
	<u>570,228</u>	<u>399,066</u>

There were no employees whose annual remuneration was more than £60,000.

The group operates a defined contribution pension scheme. Where the expense relates to direct staff costs it is allocated directly to the relevant activity and for support staff the support cost basis of allocation is followed. This process is also followed for the allocation between restricted and unrestricted funds.

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

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#### 12 Surplus/(deficit) of parent charity

As permitted by Section 408 of the Companies Act 2006 the charitable company has not presented its own Statement of Financial Activities and related notes. The parent charity's profit for the financial year was £11,985 (2023 – Loss £40,055).

#### 13 Subsidiary companies

TEF Honeybee Ltd is deemed to be a subsidiary of the company by virtue of The Eden Foundation Huddersfield holding 100% of the Ordinary share capital, this also equates to 100% of the voting rights. TEF Honeybee Ltd is a private company, limited by shares, registered in England and Wales, registration number 11637908. The registered office is Eden Centre, 35 Dryclough Road, Huddersfield, HD4 5HY. The nature of the business is running childcare services.

A summary of their results, which are incorporated in the consolidated financial statements, are shown below.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Turnover	307,058	159,749
Cost of sales	(199,675)	(110,345)
Administrative expenses	(100,584)	(37,122)
Profit for the year	<u>6,799</u>	<u>12,282</u>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross assets	46,396	34,121
Total liabilities	(97,312)	(91,836)
Net liabilities	<u>(50,916)</u>	<u>(57,715)</u>
Share capital	1	1
Total reserves	<u>(50,917)</u>	<u>(57,716)</u>
	<u>(50,916)</u>	<u>(57,715)</u>

Cleverbee Services Ltd is deemed to be a subsidiary of the company by virtue of The Eden Foundation Huddersfield holding 100% of the Ordinary share capital, this also equates to 100% of the voting rights. Cleverbee Services Ltd is a private company, limited by shares, registered in England and Wales, registration number 14502280. The registered office is Eden Centre, 35 Dryclough Road, Huddersfield, HD4 5HY. The nature of the business is running tuition services.

A summary of their results, which are incorporated in the consolidated financial statements, are shown below.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Turnover	50,607	35,758
Cost of sales	(21,918)	(15,065)
Administrative expenses	(38,875)	(21,278)
Loss for the year	<u>(10,186)</u>	<u>(585)</u>

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

For the year ended 31 August 2024

### 13 Subsidiary companies

(Continued)

	2024 £	2023 £
Gross assets	13,804	17,664
Total liabilities	(24,574)	(18,248)
Net liabilities	<u>(10,770)</u>	<u>(584)</u>
Share capital	1	1
Total reserves	<u>(10,771)</u>	<u>(585)</u>
	<u>(10,770)</u>	<u>(584)</u>

### 14 Tangible fixed assets

Group	Freehold property £	Plant & machinery £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 September 2023 (unaudited)	1,816,115	8,862	89,845	13,042	23,500	1,951,364
Additions	44,570	4,383	26,303	1,824	-	77,080
At 31 August 2024	<u>1,860,685</u>	<u>13,245</u>	<u>116,148</u>	<u>14,866</u>	<u>23,500</u>	<u>2,028,444</u>
<b>Depreciation</b>						
At 1 September 2023 (unaudited)	218,076	3,934	80,386	11,607	13,586	327,589
Depreciation charged in the year	36,614	1,115	8,995	1,353	2,479	50,556
At 31 August 2024	<u>254,690</u>	<u>5,049</u>	<u>89,381</u>	<u>12,960</u>	<u>16,065</u>	<u>378,145</u>
<b>Carrying amount</b>						
At 31 August 2024	<u>1,605,995</u>	<u>8,196</u>	<u>26,767</u>	<u>1,906</u>	<u>7,435</u>	<u>1,650,299</u>
At 31 August 2023 (unaudited)	<u>1,598,039</u>	<u>4,928</u>	<u>9,459</u>	<u>1,435</u>	<u>9,914</u>	<u>1,623,775</u>

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

#### 14 Tangible fixed assets (Continued)

Charity	Freehold property £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 September 2023 (unaudited)	1,816,115	80,875	10,550	23,500	1,931,040
Additions	44,570	827	784	-	46,181
At 31 August 2024	<u>1,860,685</u>	<u>81,702</u>	<u>11,334</u>	<u>23,500</u>	<u>1,977,221</u>
<b>Depreciation</b>					
At 1 September 2023 (unaudited)	218,076	75,994	9,769	13,586	317,425
Depreciation charged in the year	36,614	2,559	677	2,479	42,329
At 31 August 2024	<u>254,690</u>	<u>78,553</u>	<u>10,446</u>	<u>16,065</u>	<u>359,754</u>
<b>Carrying amount</b>					
At 31 August 2024	<u>1,605,995</u>	<u>3,149</u>	<u>888</u>	<u>7,435</u>	<u>1,617,467</u>
At 31 August 2023 (unaudited)	<u>1,598,039</u>	<u>4,881</u>	<u>781</u>	<u>9,914</u>	<u>1,613,615</u>

There is a restriction on disposal for £495,535 (2023 - £504,810) of freehold property in the charity and group.

#### 15 Fixed asset investments Company

	Other investments £
<b>Cost or valuation</b>	
At 1 September 2023 & 31 August 2024	2
<b>Carrying amount</b>	
At 31 August 2024	<u>2</u>
At 31 August 2023	<u>2</u>
	<b>2024</b>
Other investments comprise:	<b>£</b>
Investments in subsidiaries	<b>23</b>
	<b>2023</b>
	<b>unaudited</b>
	<b>£</b>
	<u>2</u>

There were no investment assets outside the UK.

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

<b>16 Stocks</b>	<b>Group 2024</b>	<b>2023 unaudited</b>	<b>Company 2024</b>	<b>2023 unaudited</b>
	£	£	£	£
Finished goods and goods for resale	3,256	3,256	3,256	3,256
	<u>3,256</u>	<u>3,256</u>	<u>3,256</u>	<u>3,256</u>
<b>17 Debtors</b>	<b>Group 2024</b>	<b>2023 unaudited</b>	<b>Company 2024</b>	<b>2023 unaudited</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	535	-	-	-
Other debtors	53,274	36,902	53,274	36,902
Prepayments and accrued income	10,906	10,248	10,906	10,248
	<u>64,715</u>	<u>47,150</u>	<u>64,180</u>	<u>47,150</u>
	<b>2024</b>	<b>2023 unaudited</b>	<b>2024</b>	<b>2023 unaudited</b>
<b>Amounts falling due after more than one year:</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Concessionary loans	-	-	96,600	90,000
	<u>-</u>	<u>-</u>	<u>96,600</u>	<u>90,000</u>
<b>Total debtors</b>	<u>64,715</u>	<u>47,150</u>	<u>160,780</u>	<u>137,150</u>

Other debtors relate to gift aid claims outstanding at the year end.

Concessionary loans are made up of various interest free, unsecured loans made by the charity to its subsidiary undertakings. Repayment dates vary and range from December 2025 to December 2027.

<b>18 Loans and overdrafts</b>	<b>Group 2024</b>	<b>2023 unaudited</b>	<b>Company 2024</b>	<b>2023 unaudited</b>
	£	£	£	£
Concessionary loans	617,000	597,000	617,000	597,000
	<u>617,000</u>	<u>597,000</u>	<u>617,000</u>	<u>597,000</u>
Payable within one year	4,000	9,000	4,000	9,000
Payable after one year	613,000	588,000	613,000	588,000
	<u>617,000</u>	<u>597,000</u>	<u>617,000</u>	<u>597,000</u>

Concessionary loans are made up of various interest free, unsecured loans received by the charity. Repayment dates vary and range from due on demand to December 2027.

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

#### 19 Creditors: amounts falling due within one year

	Group 2024	2023 unaudited	Company 2024	2023 unaudited
	£	£	£	£
Concessionary loans	4,000	9,000	4,000	9,000
Trade creditors	10,494	36,457	10,018	36,283
Taxation and social security	5,000	-	-	-
Other creditors	8,465	8,074	491	-
Accruals and deferred income	62,468	41,847	62,468	41,847
	<u>90,427</u>	<u>95,378</u>	<u>76,977</u>	<u>87,130</u>

#### Group and company

Included within other creditors are amounts relating to pension commitments outstanding at the year end of £491 (2023 - £Nil).

#### 20 Creditors: amounts falling due after more than one year

	Group 2024	2023 unaudited	Company 2024	2023 unaudited
	£	£	£	£
Concessionary loans	613,000	588,000	613,000	588,000
	<u>613,000</u>	<u>588,000</u>	<u>613,000</u>	<u>588,000</u>

#### 21 Restricted funds

#### Group and company

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 September 2023 unaudited	Incoming resources	Resources expended	Transfer between funds	At 31 August 2024
	£	£	£	£	£
Zakat (previously Eden Welfare)	6,244	201,934	(174,386)	-	33,792
Foodbank	-	2,820	(1,231)	-	1,589
Lindley renovation	-	32,429	-	(2,409)	30,020
Highfields renovation	-	43,231	-	-	43,231
Gaza/Palestine Appeal	-	11,301	(7,133)	-	4,168
Ramadhan	-	3,507	(3,507)	-	-
Morocco Earthquake Appeal	-	1,474	(1,330)	-	144
Zubeda	-	37,500	(30,000)	-	7,500
Mortuary	-	16,000	-	-	16,000
	<u>6,244</u>	<u>350,196</u>	<u>(217,587)</u>	<u>(2,409)</u>	<u>136,444</u>

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

#### 21 Restricted funds

(continued)

Previous year:	At 1 September 2022 unaudited £	Incoming resources unaudited £	Resources expended unaudited £	At 31 August 2023 unaudited £
Eden Welfare	7,660	133,821	(135,237)	6,244

Restricted funds include money received for:

Zakat (previously Eden Welfare) - Collection and distribution of Zakat to the needy.

Foodbank - Supporting local community with food parcels and essentials.

Lindley renovation - Renovation of Lindley, creating a more useable open plan space for the community.

Highfields renovation - Renovation of Highfields, repairs and renovation of the site.

Gaza/Palestine Appeal - Fundraising for the innocent civilians in Palestine/Gaza and providing essential aid to those who need it most.

Ramadhan - Fundraising support for our provision of Ramadhan Services in 2024.

Morocco Earthquake Appeal - Fundraising for 2023 earthquake disaster in Morocco.

Zubeda - Supporting initiatives for children's activities, family empowerment workshops, and Quran classes across diverse beneficiary groups from various backgrounds.

Mortuary - A campaign to support the development of washroom, refrigeration, and storage facilities at the Highfields site to enable the training and delivery of Muslim burial rites, enhancing dignity and service provision for the local community.

#### 22 Unrestricted funds

The unrestricted funds of the charity comprise the net balance of unrestricted income and costs which are not subject to specific conditions by donors and grantors as to how they may be used.

Group	At 1 September 2023 unaudited £	Incoming resources £	Resources expended £	Transfer between funds £	At 31 August 2024 £
General funds	1,138,833	827,465	(951,476)	2,409	1,017,231

Previous year:	At 1 September 2022 unaudited £	Incoming resources unaudited £	Resources expended unaudited £	At 31 August 2023 unaudited £
General funds	1,165,775	686,827	(713,769)	1,138,833

Company	At 1 September 2023 unaudited £	Incoming resources £	Resources expended £	Transfer between funds £	At 31 August 2024 £
General funds	1,197,134	469,800	(590,424)	2,409	1,078,919

Previous year:	At 1 September 2022 unaudited £	Incoming resources unaudited £	Resources expended unaudited £	At 31 August 2023 unaudited £
General funds	1,235,773	491,320	(529,959)	1,197,134

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

#### 23 Analysis of net assets between funds

Group	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
Tangible assets	1,650,299	-	1,650,299
Current assets/(liabilities)	(20,068)	136,444	116,376
Long term liabilities	(613,000)	-	(613,000)
	<u>1,017,231</u>	<u>136,444</u>	<u>1,153,675</u>
	<b>Unrestricted funds 2023 unaudited £</b>	<b>Restricted funds 2023 unaudited £</b>	<b>Total 2023 unaudited £</b>
<b>At 31 August 2023:</b>			
Tangible assets	1,623,775	-	1,623,775
Current assets/(liabilities)	103,058	6,244	109,302
Long term liabilities	(588,000)	-	(588,000)
	<u>1,138,833</u>	<u>6,244</u>	<u>1,145,077</u>
	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>Company</b>			
<b>At 31 August 2024:</b>			
Tangible assets	1,617,467	-	1,617,467
Investments	2	-	2
Current assets/(liabilities)	74,450	136,444	210,894
Long term liabilities	(613,000)	-	(613,000)
	<u>1,078,919</u>	<u>136,444</u>	<u>1,215,363</u>
	<b>Unrestricted funds 2023 unaudited £</b>	<b>Restricted funds 2023 unaudited £</b>	<b>Total 2023 unaudited £</b>
<b>At 31 August 2023:</b>			
Tangible assets	1,613,615	-	1,613,615
Investments	2	-	2
Current assets/(liabilities)	171,517	6,244	177,761
Long term liabilities	(588,000)	-	(588,000)
	<u>1,197,134</u>	<u>6,244</u>	<u>1,203,378</u>

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

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#### 24 Related party transactions

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

See note 10 for details of trustees' remuneration, benefits and transactions with trustees.

<b>25 Cash generated from operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>unaudited</b>
		<b>£</b>
Surplus/(deficit) for the year	8,598	(28,358)
Adjustments for:		
Gain on disposal of tangible fixed assets	-	170
Depreciation of tangible fixed assets	50,556	44,939
Loans transferred to donations	(5,000)	(5,000)
Movements in working capital:		
(Increase) in debtors	(17,565)	(7,167)
Increase/(decrease) in creditors	47,464	(981)
<b>Cash generated from operations</b>	<u>84,053</u>	<u>3,603</u>

#### 26 Analysis of changes in net (debt)/funds

	<b>At 1 September</b>	<b>Cash flows</b>	<b>Other non-</b>	<b>At 31 August</b>
	<b>2023</b>		<b>cash changes</b>	<b>2024</b>
	<b>unaudited</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	154,274	(15,442)	-	138,832
Loans falling due within one year	(9,000)	-	5,000	(4,000)
Loans falling due after more than one year	(588,000)	(25,000)	-	(613,000)
	<u>(442,726)</u>	<u>(40,442)</u>	<u>5,000</u>	<u>(478,168)</u>

## Document Activity Report

**Document Sent** Mon, 27 Oct 2025 10:53:14 GMT

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### E-Sign Activity Summary

Mohammed Mukhtar E-Signed

### Document Activity History

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**THE EDEN FOUNDATION HUDDERSFIELD**

England & Wales - Charity number 1153029

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# Accounts

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**REGISTERED COMPANY NUMBER: 08190134 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1153029**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
THE EDEN FOUNDATION HUDDERSFIELD**

Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

**THE EDEN FOUNDATION HUDDERSFIELD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

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## **THE EDEN FOUNDATION HUDDERSFIELD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity was established to facilitate numerous projects in the Muslim Community to bring about improvements in areas such as community cohesion and excelling Muslim Character.

The Charity's Vision is 'to take a fresh look at addressing the interests and the concerns of the Muslims in Huddersfield and Inshallah by doing so enabling people to fulfil their potential as envisaged by their Creator.'

The Charity's Mission Statement is 'to nurture and grow the seed of faith, creating people with upright and noble character, based on the teaching and methodology of the prophet Muhammad (pbuh).'

Since its inception, The Eden Foundation Huddersfield's focus has been on providing education to individuals from diverse backgrounds and demographics and providing services including worship facilities and community support.

There are a number of measures used across the charity to assess the success of its aims and objectives. These are:

- The performance of services, measured by the number of individuals who use the services and the effectiveness of the delivery
- Expansion of current services and introduction of new services
- Fundraising activity to support the charity and services

##### **Public benefit**

The trustees have given due consideration to Charity Commission published Guidance on the operation of the Public Benefit requirement.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **The Maktab**

The supplementary school was established in 2012 with approximately 80 students. To date, the supplementary school has 350 students.

The educational programme consists of three broad subject areas. Firstly, the acquisition of classical Arabic, secondly a moral and spiritual education and thirdly children learn the importance of community, citizenship and what it means to be a part of society.

The curriculum continued to be enhanced by embedding the learning received by students both from a knowledge and a practical perspective.

#### **Al-Ihsan**

The charity runs various courses/seminars for adults and junior classes aimed at 14 to 18 years old.

During the year the charity continued to deliver annual run courses along with new courses and seminars.

In addition the charity has provided various publications including Ramadhan packs, annual magazines, leaflets etc.

#### **Eden Health**

Eden Health organises a wide range of seminars and conferences throughout the year in collaboration with other local groups and organisations. There is a particular focus on educating healthcare staff in regards to understanding Islamic beliefs in order to deliver care that is culturally sensitive and meets both the physical and spiritual needs. Topics such as medical ethics, dietary requirements, the prayer, organ donation and end of life care are just a few of the areas that have been addressed.

Eden Health also aims to help the community engage in a more productive and proactive manner with healthcare providers, enabling dialogue and partnership working to pave the path towards effective models of holistic care.

#### **Eden Welfare**

Eden Welfare was launched in 2017 to support directly the local community and, through partner charities, the international community.

The charity supported 20 families with monthly drops throughout the year in the local area providing essentials such as food and clothing as required. A further 40 families were supported through the Fair Share initiative.

During Ramadhan the charity raised in excess of £100,000 for the international communities, helping families with housing, food, water facilities, orphan and widow support. This was delivered through partner charities.

The food bank that was opened at the start of the Covid 19 pandemic continued to support the local community in partnership with Kirklees Council.

#### **North Star**

North Star is our youth development project. Participants have achieved Duke of Edinburgh Silver award and are working towards their Gold award.

#### **Fundraising activities**

The Charity has a robust governance model and process in place for fundraising activities to ensure all legal and ethical aspects are met. All fundraising is managed and run in house with no external fundraiser organisations or individuals involved. The charity has received no complaints regarding fundraising in the year.

The Charity undertakes a sympathetic and engaging approach to fundraising ensuring there is no negative impact to members of the public, especially the vulnerable. All staff are regularly trained on fundraising matters.

## **ACHIEVEMENT AND PERFORMANCE**

### **Review of performance**

The Maktab and Al Ishan services have seen demand increasing each year, delivering increasing number of courses for our adult programmes and providing more places for the supplementary school. Attendance has increased, with all courses and places fully subscribed.

During the year, the Charity has been able, through the Sponsorship program, to support numerous individuals who have enrolled onto our Partner-run educational programme. The Teacher Training programme has been very successful with high uptake. The programme is now being piloted in several countries.

With the impact of COVID on the local community, the Charity was able to expand the delivery of food into a fully fledged Food Bank in partnership with Kirklees.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The majority of the charity's funds are from donations and loans provided by users of the charity and members of the local community. This is supplemented by income from the charitable activities.

### **Financial position at the reporting date**

The charity continues to grow year on year in terms of the number of students attending classes and the variety of services that are provided to members of the community. In order to provide these services the charity has looked into sources of income that would allow the charity to sustain itself through donations and income-earning activities. For the donations we have put in place various annual fundraising events such as annual dinners, car washes, Ramadan events etc. The community support has substantially increased with in excess of sixty volunteers helping out across various events.

### **Reserves policy**

The reserves policy is to maintain free reserves and bank balances sufficient to cover at least three months' running costs. The total unrestricted reserves held by the charity at the balance sheet date is £1,197,134, of which unrestricted cash at bank and in hand amounted to £118,241.

### **Significant events**

Paddock Village Hall was purchased in the year with renovations started in mid 2023. The new site will allow the charity to expand its educational services in a new community with limited facilities. In January 2024, an Early Years Nursery will open its doors as the first service, with further services and community space planned in the future.

The cost of living crisis and rise in living wage has impacted both donations and costs during the year, this continues to put pressure on the charity. We proactively engage with the community and our service users to support the charity. Additionally we are continuously reviewing internal practices to ensure we are running optimally whilst maintaining the quality services that our users expect.

## **FUTURE PLANS**

As the charity embarks on a continuous process of expanding and enhancing current activities, new initiatives are reviewed frequently that would support the charity's objectives and the needs of the community. These new initiatives include early learning for children under 5 years and tuition-based education focussed for 7+ age group. The charity also will embark on offering bereavement services, providing support for families who have lost loved ones

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The governing instrument under which the company operates is its Memorandum and Articles of Association dated 23 August 2012.

The charity is a company limited by guarantee, as defined by the Companies Act 2006. The liability of the members is limited to £10 each. Accumulated funds are not distributed to the members.

## THE EDEN FOUNDATION HUDDERSFIELD

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The Members have the power to appoint new Trustees, and the Trustees have the power to appoint up to three Co-opted Trustees, subject to the number of Trustees who are employees of the Charity not exceeding one third of the total number of Trustees.

The charity has in place procedures for recruitment, induction and training of Trustees. Any new Trustee would go through a 6 month induction programme, taking a top down approach for introducing the new Trustee to the Charity. As part of the induction, full training is provided in all aspects to ensure a smooth transition.

##### **Management and organisation**

The Trustees are responsible for the strategic direction and overseeing of all activities run by the charity.

In pursuit of efficient and effective management, the Trustees have set up management teams and lead resources for each project. These teams/leads oversee the day to day running of each project and report directly to the Trustees.

The charity has two subsidiaries, TEF Honeybee Ltd through which Honeybee Childcare is run, and Cleverbee Services Ltd from which tuition services are delivered.

##### **Risk management**

The Trustees have pursued various methods to safeguard the charity from potential risks. This includes ensuring that finances are rigorously reviewed and properly managed. In conjunction to this and in line with best practice, the Trustees have put into place appropriate policies and procedures. For instance the Safeguarding and Child Protection policy acts as an important frame of reference when recruiting teachers and volunteers for the supplementary school, and by extension the charity. This means that all individuals who are involved with the charity are required to submit an enhanced DBS check. Other core policies include Health and Safety, Fire Safety and Data Protection.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08190134 (England and Wales)

##### **Registered Charity number**

1153029

##### **Registered office**

The Eden Centre  
35 Dryclough Road  
Huddersfield  
HD4 5HY

##### **Trustees**

M A Mukhtar  
I Hussain  
M A Manzoor

The trustees are appointed by other members agreeing unanimously in writing to appoint such additional members as they think fit.

##### **Independent Examiner**

Jennifer Davies FCA qualified member of ICAEW  
Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

**THE EDEN FOUNDATION HUDDERSFIELD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

HSBC UK  
2 Cloth Hall Street  
Huddersfield  
HD1 2ES

**QUALIFYING THIRD PARTY INDEMNITY PROVISIONS**

The company purchased insurance for liabilities incurred by its directors in carrying out their duties.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

17/01/2024

Approved by order of the board of trustees on ..... and signed on its behalf by:

*Asaf Mukhtar*

.....  
M A Mukhtar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE EDEN FOUNDATION HUDDERSFIELD**

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**Independent examiner's report to the trustees of The Eden Foundation Huddersfield ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the 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 as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the 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 accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jennifer Davies FCA qualified member of ICAEW

Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

17/01/2024  
Date: .....

**THE EDEN FOUNDATION HUDDERSFIELD**

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

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	321,263	133,821	455,084	398,365
<b>Charitable activities</b>					
Provision of education	4	168,210	-	168,210	159,799
Other income		<u>1,847</u>	<u>-</u>	<u>1,847</u>	<u>1,545</u>
<b>Total</b>		<u>491,320</u>	<u>133,821</u>	<u>625,141</u>	<u>559,709</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	5,899	-	5,899	3,253
<b>Charitable activities</b>					
Provision of education	6	522,760	-	522,760	357,086
Governance costs		1,300	-	1,300	1,205
Eden Welfare		<u>-</u>	<u>135,237</u>	<u>135,237</u>	<u>179,469</u>
<b>Total</b>		<u>529,959</u>	<u>135,237</u>	<u>665,196</u>	<u>541,013</u>
<b>NET INCOME/(EXPENDITURE)</b>		(38,639)	(1,416)	(40,055)	18,696
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,235,773</u>	<u>7,660</u>	<u>1,243,433</u>	<u>1,224,737</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,197,134</u></u>	<u><u>6,244</u></u>	<u><u>1,203,378</u></u>	<u><u>1,243,433</u></u>

The notes form part of these financial statements

**THE EDEN FOUNDATION HUDDERSFIELD**

**BALANCE SHEET**  
**31 AUGUST 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,613,615	-	1,613,615	1,139,726
Investments	14	<u>2</u>	<u>-</u>	<u>2</u>	<u>1</u>
		1,613,617	-	1,613,617	1,139,727
<b>CURRENT ASSETS</b>					
Stocks	15	3,256	-	3,256	3,256
Debtors: amounts falling due within one year	16	47,150	-	47,150	41,073
Debtors: amounts falling due after more than one year	16	90,000	-	90,000	80,000
Cash at bank and in hand		<u>118,241</u>	<u>6,244</u>	<u>124,485</u>	<u>186,829</u>
		258,647	6,244	264,891	311,158
<b>CREDITORS</b>					
Amounts falling due within one year	17	(87,130)	-	(87,130)	(75,452)
		<u>171,517</u>	<u>6,244</u>	<u>177,761</u>	<u>235,706</u>
<b>NET CURRENT ASSETS</b>					
		<u>171,517</u>	<u>6,244</u>	<u>177,761</u>	<u>235,706</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,785,134	6,244	1,791,378	1,375,433
<b>CREDITORS</b>					
Amounts falling due after more than one year	18	(588,000)	-	(588,000)	(132,000)
		<u>1,197,134</u>	<u>6,244</u>	<u>1,203,378</u>	<u>1,243,433</u>
<b>NET ASSETS</b>					
		<u>1,197,134</u>	<u>6,244</u>	<u>1,203,378</u>	<u>1,243,433</u>
<b>FUNDS</b>					
	20			1,197,134	1,235,773
Unrestricted funds				6,244	7,660
Restricted funds				<u>1,203,378</u>	<u>1,243,433</u>
<b>TOTAL FUNDS</b>					
				<u>1,203,378</u>	<u>1,243,433</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE EDEN FOUNDATION HUDDERSFIELD**

**BALANCE SHEET - continued**  
**31 AUGUST 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....17/01/2024..... and were signed on its behalf by:

*Asaf Mukhtar*

.....  
M A Mukhtar - Trustee

The notes form part of these financial statements

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THE EDEN FOUNDATION HUDDERSFIELD

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2023

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	Notes	31.8.23 £	31.8.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(10,423)</u>	<u>71,871</u>
Net cash (used in)/provided by operating activities		<u>(10,423)</u>	<u>71,871</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(468,120)	(16,449)
Purchase of fixed asset investments		(1)	-
Loan with subsidiary		<u>(8,800)</u>	<u>(25,000)</u>
Net cash used in investing activities		<u>(476,921)</u>	<u>(41,449)</u>
<b>Cash flows from financing activities</b>			
New loans in year		450,000	47,000
Loan repayments in year		<u>(25,000)</u>	<u>(15,000)</u>
Net cash provided by financing activities		<u>425,000</u>	<u>32,000</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(62,344)	62,422
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>186,829</u>	<u>124,407</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>124,485</u>	<u>186,829</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.23	31.8.22
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(40,055)	18,696
<b>Adjustments for:</b>		
Depreciation charges	41,476	35,908
Loss on disposal of fixed assets	170	-
Loan transferred to donations	(5,000)	-
Increase in stocks	-	(3,256)
(Increase)/decrease in debtors	(7,277)	11,260
Increase in creditors	<u>263</u>	<u>9,263</u>
<b>Net cash (used in)/provided by operations</b>	<u>(10,423)</u>	<u>71,871</u>

2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)

	At 1.9.22	Cash flow	At 31.8.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>186,829</u>	<u>(62,344)</u>	<u>124,485</u>
	<u>186,829</u>	<u>(62,344)</u>	<u>124,485</u>
<b>Debt</b>			
Debts falling due within 1 year	(45,000)	36,000	(9,000)
Debts falling due after 1 year	<u>(132,000)</u>	<u>(456,000)</u>	<u>(588,000)</u>
	<u>(177,000)</u>	<u>(420,000)</u>	<u>(597,000)</u>
<b>Total</b>	<u>9,829</u>	<u>(482,344)</u>	<u>(472,515)</u>

**1. STATUTORY INFORMATION**

The Eden Foundation Huddersfield is a charitable private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

**COMPLIANCE WITH THE CHARITIES SORP (FRS102)**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The trustees carefully manage the charity's working capital and prioritise spending to ensure that the charity is sustainable at the same time as meeting its charitable objectives. Loan providers are very sympathetic to the charity and have in the past extended concessionary loans. The trustees have therefore continued to prepare the financial statements on a going concern basis.

The presentation currency of the financial statements is the Pound Sterling (£).

**Preparation of consolidated financial statements**

The financial statements contain information about The Eden Foundation Huddersfield as an individual charity and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income included within charitable activities is the amount derived from the provision of goods/services stated after any trade discounts.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible fixed assets are initially measured at cost. After initial recognition, tangible assets are measured at cost less any accumulated depreciation and any impairment losses. Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	2% on cost
Fixtures and fittings	25% on cost
Motor vehicles	25% on reducing balance
Computer equipment	33% on cost

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Capitalisation of items of any value occurs when the charity will receive economic benefit of an item over more than one year. Freehold land is not depreciated.

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

**Fixed asset investments**

Fixed asset investments are stated at cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Fund accounting**

Eden Welfare fund was introduced in 2017 to help refugees and offer international support. Funds raised in respect of this are restricted in nature.

All of the company's remaining funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods and services**

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services and facilities are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the Charity with the other entry being capitalised in fixed assets.

**Financial instruments**

Short term financial assets are measured at transaction price.

Long term financial assets which constitute interest free loans made are measured at transaction price adjusted for any repayments, and adjusted to the settlement amount if the loan or part of the loan is waived.

Short term financial liabilities including interest free loans received are measured at transaction price.

Long term financial liabilities which constitute interest free loans received are measured at transaction price adjusted for any repayments, and adjusted to the settlement amount if the loan or part of the loan is waived.

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**3. DONATIONS AND LEGACIES**

	31.8.23	31.8.22
	£	£
Donations	415,456	363,839
Gift aid	<u>39,628</u>	<u>34,526</u>
	<u>455,084</u>	<u>398,365</u>

The charity benefits from unpaid general volunteers helping out across various events. The volunteers come from a wide range of professional backgrounds and some from within the education sector. The charity has not recognised the cost of general volunteers in the accounts.

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31.8.23	31.8.22
	£	£
Provision of education	<u>168,210</u>	<u>159,799</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.8.23	31.8.22
	£	£
Fundraising costs	<u>5,899</u>	<u>3,253</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Provision of education	336,195	186,565	522,760
Governance costs	-	1,300	1,300
Eden Welfare	<u>135,237</u>	-	<u>135,237</u>
	<u>471,432</u>	<u>187,865</u>	<u>659,297</u>

**THE EDEN FOUNDATION HUDDERSFIELD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023****7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.8.23	31.8.22
	£	£
Staff costs	245,733	194,610
Rent	6,391	4,516
Ramadan - sundry	2,638	-
Adult education - sundry	1,300	2,025
Child education - sundry	6,088	7,043
Donation payments	182,156	180,996
Sponsorship program	19,000	6,000
Community donations of goods	7,876	-
Training	<u>250</u>	<u>-</u>
	<u>471,432</u>	<u>395,190</u>

**8. SUPPORT COSTS**

	Management	Premises	Administration	Governance	Totals
	£	£	£	costs £	£
Provision of education	18,501	149,946	13,843	4,275	186,565
Governance costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,300</u>	<u>1,300</u>
	<u>18,501</u>	<u>149,946</u>	<u>13,843</u>	<u>5,575</u>	<u>187,865</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.23	31.8.22
	£	£
Depreciation - owned assets	41,476	35,908
Deficit on disposal of fixed assets	170	-
Independent examiner's remuneration	<u>1,300</u>	<u>1,205</u>

In addition to the above, £6,652 (2022 - £4,696) was paid to the independent examiner in relation to other professional services.

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

No trustee received any payment from the charitable company in respect of their role as trustee.

I Hussain has been paid for consultancy services amounting to £22,777 (2022 - £22,426).

Rent of £6,391 (2022 - £4,516), of which £1,875 (2022 - £9,046) was outstanding at the balance sheet date, was paid relating to the lease of land used as a car park by the Charity. This lease is held by a company owned by M A Manzoor, a trustee of the charity. The amount paid covered the cost of the lease due by that company to Kirklees Council.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

11. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	261,592	210,943
Social security costs	1,389	93
Other pension costs	<u>1,253</u>	<u>1,476</u>
	<u>264,234</u>	<u>212,512</u>

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Total	<u>37</u>	<u>35</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	247,434	150,931	398,365
<b>Charitable activities</b>			
Provision of education	159,799	-	159,799
Other income	<u>1,545</u>	<u>-</u>	<u>1,545</u>
<b>Total</b>	<u>408,778</u>	<u>150,931</u>	<u>559,709</u>
<b>EXPENDITURE ON</b>			
Raising funds	3,253	-	3,253
<b>Charitable activities</b>			
Provision of education	357,086	-	357,086
Governance costs	1,205	-	1,205
Eden Welfare	<u>-</u>	<u>179,469</u>	<u>179,469</u>
<b>Total</b>	<u>361,544</u>	<u>179,469</u>	<u>541,013</u>
<b>NET INCOME/(EXPENDITURE)</b>	47,234	(28,538)	18,696
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,188,539	36,198	1,224,737

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,235,773</u>	<u>7,660</u>	<u>1,243,433</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2022	1,303,528	79,249	23,500	9,455	1,415,732
Additions	512,587	1,853	-	1,095	515,535
Disposals	<u>-</u>	<u>(227)</u>	<u>-</u>	<u>-</u>	<u>(227)</u>
At 31 August 2023	<u>1,816,115</u>	<u>80,875</u>	<u>23,500</u>	<u>10,550</u>	<u>1,931,040</u>
<b>DEPRECIATION</b>					
At 1 September 2022	182,758	73,614	10,281	9,353	276,006
Charge for year	35,318	2,437	3,305	416	41,476
Eliminated on disposal	<u>-</u>	<u>(57)</u>	<u>-</u>	<u>-</u>	<u>(57)</u>
At 31 August 2023	<u>218,076</u>	<u>75,994</u>	<u>13,586</u>	<u>9,769</u>	<u>317,425</u>
<b>NET BOOK VALUE</b>					
At 31 August 2023	<u>1,598,039</u>	<u>4,881</u>	<u>9,914</u>	<u>781</u>	<u>1,613,615</u>
At 31 August 2022	<u>1,120,770</u>	<u>5,635</u>	<u>13,219</u>	<u>102</u>	<u>1,139,726</u>

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST LESS IMPAIRMENT</b>	
At 1 September 2022	1
Additions	<u>1</u>
At 31 August 2023	<u>2</u>
<b>NET BOOK VALUE</b>	
At 31 August 2023	<u>2</u>
At 31 August 2022	<u>1</u>

There were no investment assets outside the UK.

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

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<b>15. STOCKS</b>	31.8.23	31.8.22
	£	£
Stocks	<u>3,256</u>	<u>3,256</u>
<b>16. DEBTORS</b>	31.8.23	31.8.22
	£	£
Amounts falling due within one year:		
Amounts owed by group undertakings	-	1,200
Gift Aid claim	36,902	32,201
Prepayments and accrued income	<u>10,248</u>	<u>7,672</u>
	<u>47,150</u>	<u>41,073</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	<u>90,000</u>	<u>80,000</u>
Aggregate amounts	<u>137,150</u>	<u>121,073</u>
<b>17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.8.23	31.8.22
	£	£
Other loans (see note 19)	9,000	45,000
Trade creditors	36,283	-
Social security and other taxes	-	1,010
Other creditors	-	214
Accruals and deferred income	<u>41,847</u>	<u>29,228</u>
	<u>87,130</u>	<u>75,452</u>

Other loans are made up of interest free loans received by the charity.

Other creditors relate to pension commitments outstanding at the year end.

THE EDEN FOUNDATION HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.23	31.8.22
	£	£
Other loans (see note 19)	<u>588,000</u>	<u>132,000</u>

Other loans are made up of various interest free loans received by the charity. Repayment dates vary and range from April 2024 (included within Creditors Due Within One Year) to December 2026.

19. LOANS

An analysis of the maturity of loans is given below:

	31.8.23	31.8.22
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>9,000</u>	<u>45,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>106,000</u>	<u>28,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>482,000</u>	<u>104,000</u>

20. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	1,235,773	(38,639)	1,197,134
<b>Restricted funds</b>			
Eden Welfare	7,660	(1,416)	6,244
<b>TOTAL FUNDS</b>	<u>1,243,433</u>	<u>(40,055)</u>	<u>1,203,378</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	491,320	(529,959)	(38,639)
<b>Restricted funds</b>			
Eden Welfare	133,821	(135,237)	(1,416)
<b>TOTAL FUNDS</b>	<u>625,141</u>	<u>(665,196)</u>	<u>(40,055)</u>

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	1,188,539	47,234	1,235,773
<b>Restricted funds</b>			
Eden Welfare	36,198	(28,538)	7,660
	<u>1,224,737</u>	<u>18,696</u>	<u>1,243,433</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	408,778	(361,544)	47,234
<b>Restricted funds</b>			
Eden Welfare	150,931	(179,469)	(28,538)
	<u>559,709</u>	<u>(541,013)</u>	<u>18,696</u>

21. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

See note 10 for details of trustees' remuneration and benefits.

Donations of £8,180 (2022 - £11,043) were received from trustees during the year.

**THE EDEN FOUNDATION HUDDERSFIELD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	31.8.23 £	31.8.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	415,456	363,839
Gift aid	<u>39,628</u>	<u>34,526</u>
	455,084	398,365
<b>Charitable activities</b>		
Provision of education	168,210	159,799
<b>Other income</b>		
Room hire income	405	360
Sale of water bottles	-	1,185
Sale of food at event	<u>1,442</u>	<u>-</u>
	<u>1,847</u>	<u>1,545</u>
<b>Total incoming resources</b>	625,141	559,709
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	5,899	3,253
<b>Charitable activities</b>		
Wages	243,091	193,041
Social security	1,389	93
Pensions	1,253	1,476
Rent	6,391	4,516
Ramadan - sundry	2,638	-
Adult education - sundry	1,300	2,025
Child education - sundry	6,088	7,043
Donation payments	182,156	180,996
Sponsorship program	19,000	6,000
Community donations of goods	7,876	-
Training	<u>250</u>	<u>-</u>
	471,432	395,190
<b>Support costs</b>		
<b>Management</b>		
Wages	18,501	17,902
<b>Premises</b>		
Rates and water	9,943	8,856
Carried forward	9,943	8,856

This page does not form part of the statutory financial statements

**THE EDEN FOUNDATION HUDDERSFIELD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023**

	31.8.23	31.8.22
	£	£
<b>Premises</b>		
Brought forward	9,943	8,856
Insurance	7,139	6,124
Light and heat	28,703	12,747
Sundries	755	639
Bank charges	747	596
Other interest	-	3
Repairs and renewals	5,104	6,767
Legal and professional fees	25,978	23,102
Cleaning	32,452	15,516
Loan with group company written off	1,200	-
Depreciation of freehold property	35,318	25,470
Depreciation of fixtures and fittings	2,437	4,073
Loss on sale of tangible fixed assets	<u>170</u>	<u>-</u>
	149,946	103,893
<b>Administration</b>		
Telephone and other communications	2,166	1,978
Postage and stationery	2,735	3,823
Payroll processing costs	2,377	1,534
Maktab management software	1,200	1,200
Computer expenses	467	390
Motor expenses	1,177	1,118
Depreciation of tangible fixed assets	<u>3,721</u>	<u>6,365</u>
	13,843	16,408
<b>Governance costs</b>		
Accountancy fees	4,275	3,162
Independent examiner's remuneration	<u>1,300</u>	<u>1,205</u>
	<u>5,575</u>	<u>4,367</u>
Total resources expended	<u>665,196</u>	<u>541,013</u>
<b>Net (expenditure)/income</b>	<u><u>(40,055)</u></u>	<u><u>18,696</u></u>

This page does not form part of the statutory financial statements

**THE EDEN FOUNDATION HUDDERSFIELD**

England & Wales - Charity number 1153029

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# Accounts

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**REGISTERED COMPANY NUMBER: 08190134 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1153029**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022  
FOR  
THE EDEN FOUNDATION HUDDERSFIELD**

Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

**THE EDEN FOUNDATION HUDDERSFIELD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Charity was established to facilitate numerous projects in the Muslim Community to bring about improvements in areas such as community cohesion and excelling Muslim Character.

The Charity's Vision is 'to take a fresh look at addressing the interests and the concerns of the Muslims in Huddersfield and Inshallah by doing so enabling people to fulfil their potential as envisaged by their Creator.'

The Charity's Mission Statement is 'to nurture and grow the seed of faith, creating people with upright and noble character, based on the teaching and methodology of the prophet Muhammad (pbuh).'

Since its inception, The Eden Foundation Huddersfield's focus has been on providing education to individuals from diverse backgrounds and demographics and providing services including worship facilities and community support.

There are a number of measures used across the charity to assess the success of its aims and objectives. These are:

- The performance of services, measured by the number of individuals who use the services and the effectiveness of the delivery
- Expansion of current services and introduction of new services
- Fundraising activity to support the charity and services

**Public benefit**

The trustees have given due consideration to Charity Commission published Guidance on the operation of the Public Benefit requirement.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**The Maktab**

The supplementary school was established in 2012 with approximately 80 students. To date, the supplementary school has 315 students.

The educational programme consists of three broad subject areas. Firstly, the acquisition of classical Arabic, secondly a moral and spiritual education and thirdly children learn the importance of community, citizenship and what it means to be a part of society.

The curriculum continued to be enhanced by embedding the learning received by students both from a knowledge and a practical perspective.

**Al-Ihsan**

The charity runs various courses/seminars for adults and junior classes aimed at 14 to 18 years old.

During the year the charity continued to deliver annual run courses along with new courses and seminars.

In addition the charity has provided various publications including Ramadhan packs, annual magazines, leaflets etc.

**Eden Health**

Eden Health organises a wide range of seminars and conferences throughout the year in collaboration with other local groups and organisations. There is a particular focus on educating healthcare staff in regards to understanding Islamic beliefs in order to deliver care that is culturally sensitive and meets both the physical and spiritual needs. Topics such as medical ethics, dietary requirements, the prayer, organ donation and end of life care are just a few of the areas that have been addressed.

Eden Health also aims to help the community engage in a more productive and proactive manner with healthcare providers, enabling dialogue and partnership working to pave the path towards effective models of holistic care.

**Eden Welfare**

Eden Welfare was launched in 2017 to support directly the local community and, through partner charities, the international community.

The charity supported 20 families with monthly drops throughout the year in the local area providing essentials such as food and clothing as required. A further 40 families were supported through the Fair Share initiative.

During Ramadhan the charity raised in excess of £100,000 for the international communities, helping families with housing, food, water facilities, orphan and widow support. This was delivered through partner charities.

The food bank that was opened at the start of the Covid 19 pandemic continued to support the local community in partnership with Kirklees Council.

**North Star**

North Star is our youth development project. Participants have achieved Duke of Edinburgh Bronze award and are working towards their Silver award.

**Fundraising activities**

The Charity has a robust governance model and process in place for fundraising activities to ensure all legal and ethical aspects are met. All fundraising is managed and run in house with no external fundraiser organisations or individuals involved. The charity has received no complaints regarding fundraising in the year.

The Charity undertakes a sympathetic and engaging approach to fundraising ensuring there is no negative impact to members of the public, especially the vulnerable. All staff are regularly trained on fundraising matters.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Review of performance**

The Maktab and Al Ishan services have seen demand increasing each year, delivering increasing number of courses for our adult programmes and providing more places for the supplementary school. Attendance has increased, with all courses and places fully subscribed.

During the year, the Charity has been able, through the Sponsorship program, to support numerous individuals who have enrolled onto our Partner-run educational programme. The Teacher Training programme has been very successful with high uptake. The programme is now being piloted in several countries.

With the impact of COVID on the local community, the Charity was able to expand the delivery of food into a fully fledged Food Bank in partnership with Kirklees.

**FINANCIAL REVIEW**

**Principal funding sources**

The majority of the charity's funds are from donations and loans provided by users of the charity and members of the local community. This is supplemented by income from the charitable activities.

**Financial position at the reporting date**

The charity continues to grow year on year in terms of the number of students attending classes and the variety of services that are provided to members of the community. In order to provide these services the charity has looked into sources of income that would allow the charity to sustain itself through donations and income-earning activities. For the donations we have put in place various annual fundraising events such as annual dinners, car washes, Ramadan events etc. The community support has substantially increased with in excess of sixty volunteers helping out across various events.

**Reserves policy**

The reserves policy is to maintain free reserves and bank balances sufficient to cover at least three months' running costs. The total unrestricted reserves held by the charity at the balance sheet date is £1,235,773, of which unrestricted cash at bank and in hand amounted to £179,169.

**Significant events**

There have been no significant events this period that have affected the financial performance and financial position of The Eden Foundation Huddersfield.

**FUTURE PLANS**

As the charity embarks on a continuous process of expanding and enhancing current activities, new initiatives are reviewed frequently that would support the charity's objectives and the needs of the community. These new initiatives include early learning for children under 5 years and tuition-based education focussed for 7+ age group. The charity also will embark on offering bereavement services, providing support for families who have lost loved ones

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing instrument under which the company operates is its Memorandum and Articles of Association dated 23 August 2012.

The charity is a company limited by guarantee, as defined by the Companies Act 2006. The liability of the members is limited to £10 each. Accumulated funds are not distributed to the members.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The Members have the power to appoint new Trustees, and the Trustees have the power to appoint up to three Co-opted Trustees, subject to the number of Trustees who are employees of the Charity not exceeding one third of the total number of Trustees.

The charity has in place procedures for recruitment, induction and training of Trustees. Any new Trustee would go through a 6 month induction programme, taking a top down approach for introducing the new Trustee to the Charity. As part of the induction, full training is provided in all aspects to ensure a smooth transition.

**Management and organisation**

The Trustees are responsible for the strategic direction and overseeing of all activities run by the charity.

In pursuit of efficient and effective management, the Trustees have set up management teams and lead resources for each project. These teams/leads oversee the day to day running of each project and report directly to the Trustees.

The charity has a subsidiary, TEF Honeybee Ltd through which Honeybee Nursery and Cleverbee Tuition were run during the year. Since the year end the tuition service has been moved to a new subsidiary, Cleverbee Services Ltd.

**Risk management**

The Trustees have pursued various methods to safeguard the charity from potential risks. This includes ensuring that finances are rigorously reviewed and properly managed. In conjunction to this and in line with best practice, the Trustees have put into place appropriate policies and procedures. For instance the Safeguarding and Child Protection policy acts as an important frame of reference when recruiting teachers and volunteers for the supplementary school, and by extension the charity. This means that all individuals who are involved with the charity are required to submit an enhanced DBS check. Other core policies include Health and Safety, Fire Safety and Data Protection.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08190134 (England and Wales)

**Registered Charity number**

1153029

**Registered office**

The Eden Centre  
35 Dryclough Road  
Huddersfield  
HD4 5HY

**Trustees**

M A Mukhtar  
I Hussain  
M A Manzoor

The trustees are appointed by other members agreeing unanimously in writing to appoint such additional members as they think fit.

**Independent Examiner**

Jennifer Davies FCA qualified member of  
ICAEW  
Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

HSBC UK  
2 Cloth Hall Street  
Huddersfield  
HD1 2ES

**QUALIFYING THIRD PARTY INDEMNITY PROVISIONS**

The company purchased insurance for liabilities incurred by its directors in carrying out their duties.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29/03/2023 and signed on its behalf by:



.....  
M A Mukhtar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE EDEN FOUNDATION HUDDERSFIELD**

---

**Independent examiner's report to the trustees of The Eden Foundation Huddersfield ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the 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 as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the 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 accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jennifer Davies FCA qualified member of  
ICAEW  
Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

Date: 29/03/2023

**THE EDEN FOUNDATION HUDDERSFIELD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	247,434	150,931	398,365	451,872
<b>Charitable activities</b>					
Provision of education	4	159,799	-	159,799	119,187
Other income		<u>1,545</u>	<u>-</u>	<u>1,545</u>	<u>120</u>
<b>Total</b>		<u>408,778</u>	<u>150,931</u>	<u>559,709</u>	<u>571,179</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	3,253	-	3,253	2,849
<b>Charitable activities</b>					
Provision of education	6	357,086	-	357,086	290,768
Governance costs		1,205	-	1,205	1,137
Eden Welfare		<u>-</u>	<u>179,469</u>	<u>179,469</u>	<u>116,169</u>
<b>Total</b>		<u>361,544</u>	<u>179,469</u>	<u>541,013</u>	<u>410,923</u>
<b>NET INCOME/(EXPENDITURE)</b>		47,234	(28,538)	18,696	160,256
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,188,539</u>	<u>36,198</u>	<u>1,224,737</u>	<u>1,064,481</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,235,773</u>	<u>7,660</u>	<u>1,243,433</u>	<u>1,224,737</u>

The notes form part of these financial statements

BALANCE SHEET  
31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,139,726	-	1,139,726	1,159,185
Investments	14	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		1,139,727	-	1,139,727	1,159,186
<b>CURRENT ASSETS</b>					
Stocks	15	3,256	-	3,256	-
Debtors: amounts falling due within one year	16	41,073	-	41,073	107,333
Debtors: amounts falling due after more than one year	16	80,000	-	80,000	-
Cash at bank and in hand		<u>179,169</u>	<u>7,660</u>	<u>186,829</u>	<u>124,407</u>
		303,498	7,660	311,158	231,740
<b>CREDITORS</b>					
Amounts falling due within one year	17	<u>(75,452)</u>	<u>-</u>	<u>(75,452)</u>	<u>(40,189)</u>
<b>NET CURRENT ASSETS</b>		<u>228,046</u>	<u>7,660</u>	<u>235,706</u>	<u>191,551</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,367,773	7,660	1,375,433	1,350,737
<b>CREDITORS</b>					
Amounts falling due after more than one year	18	<u>(132,000)</u>	<u>-</u>	<u>(132,000)</u>	<u>(126,000)</u>
<b>NET ASSETS</b>		<u>1,235,773</u>	<u>7,660</u>	<u>1,243,433</u>	<u>1,224,737</u>
<b>FUNDS</b>					
Unrestricted funds	20			1,235,773	1,188,539
Restricted funds				<u>7,660</u>	<u>36,198</u>
<b>TOTAL FUNDS</b>				<u>1,243,433</u>	<u>1,224,737</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

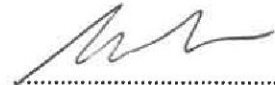
The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 AUGUST 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29/03/2023 and were signed on its behalf by:

  
.....  
M A Mukhtar - Trustee

THE EDEN FOUNDATION HUDDERSFIELD

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2022

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	Notes	31.8.22 £	31.8.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>71,871</u>	<u>181,119</u>
Net cash provided by operating activities		<u>71,871</u>	<u>181,119</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(16,449)	(15,634)
Loan with subsidiary		<u>(25,000)</u>	<u>(41,200)</u>
Net cash used in investing activities		<u>(41,449)</u>	<u>(56,834)</u>
<b>Cash flows from financing activities</b>			
New loans in year		47,000	45,000
Loan repayments in year		<u>(15,000)</u>	<u>(135,000)</u>
Net cash provided by/(used in) financing activities		<u>32,000</u>	<u>(90,000)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		62,422	34,285
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>124,407</u>	<u>90,122</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>186,829</u>	<u>124,407</u>

The notes form part of these financial statements

THE EDEN FOUNDATION HUDDERSFIELD

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2022

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1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.22 £	31.8.21 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	18,696	160,256
<b>Adjustments for:</b>		
Depreciation charges	35,908	34,284
Donated fixed asset	-	(23,500)
Increase in stocks	(3,256)	-
Decrease in debtors	11,260	781
Increase in creditors	<u>9,263</u>	<u>9,298</u>
<b>Net cash provided by operations</b>	<u><u>71,871</u></u>	<u><u>181,119</u></u>

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1.9.21 £	Cash flow £	At 31.8.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>124,407</u>	<u>62,422</u>	<u>186,829</u>
	<u>124,407</u>	<u>62,422</u>	<u>186,829</u>
<b>Debt</b>			
Debts falling due within 1 year	(19,000)	(26,000)	(45,000)
Debts falling due after 1 year	<u>(126,000)</u>	<u>(6,000)</u>	<u>(132,000)</u>
	<u>(145,000)</u>	<u>(32,000)</u>	<u>(177,000)</u>
<b>Total</b>	<u><u>(20,593)</u></u>	<u><u>30,422</u></u>	<u><u>9,829</u></u>

The notes form part of these financial statements

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## 1. STATUTORY INFORMATION

The Eden Foundation Huddersfield is a charitable private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

### COMPLIANCE WITH THE CHARITIES SORP (FRS102)

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

## 2. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The trustees carefully manage the charity's working capital and prioritise spending to ensure that the charity is sustainable at the same time as meeting its charitable objectives. Loan providers are very sympathetic to the charity and have in the past extended concessionary loans. The trustees have therefore continued to prepare the financial statements on a going concern basis.

The presentation currency of the financial statements is the Pound Sterling (£).

### Preparation of consolidated financial statements

The financial statements contain information about The Eden Foundation Huddersfield as an individual charity and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

### Income

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

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Tangible fixed assets are initially measured at cost. After initial recognition, tangible assets are measured at cost less any accumulated depreciation and any impairment losses. Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	2% on cost
Fixtures and fittings	25% on cost
Motor vehicles	25% on reducing balance
Computer equipment	33% on cost

Capitalisation of items of any value occurs when the charity will receive economic benefit of an item over more than one year. Freehold land is not depreciated.

2. ACCOUNTING POLICIES - continued

**Tangible fixed assets**

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

**Fixed asset investments**

Fixed asset investments are stated at cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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

**Fund accounting**

Eden Welfare fund was introduced in 2017 to help refugees and offer international support. Funds raised in respect of this are restricted in nature.

All of the company's remaining funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods and services**

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services and facilities are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the Charity with the other entry being capitalised in fixed assets.

**Financial instruments**

Short term financial assets are measured at transaction price.

Long term financial assets which constitute interest free loans made are measured at transaction price adjusted for any repayments, and adjusted to the settlement amount if the loan or part of the loan is waived.

Short term financial liabilities including interest free loans received are measured at transaction price.

Long term financial liabilities which constitute interest free loans received are measured at transaction price adjusted for any repayments, and adjusted to the settlement amount if the loan or part of the loan is waived.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

3. DONATIONS AND LEGACIES

	31.8.22	31.8.21
	£	£
Donations	363,839	382,030
Gift aid	34,526	46,342
Donated fixed assets, services & facilities	<u>-</u>	<u>23,500</u>
	<u>398,365</u>	<u>451,872</u>

In the year ended 31 August 2021 the charity received the donation of a Minivan which has been recognised as a fixed asset at a value of £23,500.

The charity benefits from unpaid general volunteers helping out across various events. The volunteers come from a wide range of professional backgrounds and some from within the education sector. The charity has not recognised the cost of general volunteers in the accounts.

4. INCOME FROM CHARITABLE ACTIVITIES

	31.8.22	31.8.21
	£	£
Grants	-	12,146
Provision of education	<u>159,799</u>	<u>107,041</u>
	<u>159,799</u>	<u>119,187</u>

Grants received, included in the above, are as follows:

	31.8.22	31.8.21
	£	£
PayPal Giving Fund Grant	-	3,880
Job Retention Scheme	<u>-</u>	<u>8,266</u>
	<u>-</u>	<u>12,146</u>

5. RAISING FUNDS

Raising donations and legacies

	31.8.22	31.8.21
	£	£
Fundraising costs	<u>3,253</u>	<u>2,849</u>

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Provision of education	215,721	141,365	357,086
Governance costs	-	1,205	1,205
Eden Welfare	<u>179,469</u>	<u>-</u>	<u>179,469</u>
	<u>395,190</u>	<u>142,570</u>	<u>537,760</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.8.22 £	31.8.21 £
Staff costs	194,610	154,298
Rent	4,516	6,797
Adult education - sundry	2,025	-
Child education - sundry	7,043	2,872
Donation payments	180,996	116,169
Sponsorship program	<u>6,000</u>	<u>-</u>
	<u>395,190</u>	<u>280,136</u>

**8. SUPPORT COSTS**

	Management £	Premises £	Administration £	Governance costs £	Totals £
Provision of education	17,902	103,893	16,408	3,162	141,365
Governance costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,205</u>	<u>1,205</u>
	<u>17,902</u>	<u>103,893</u>	<u>16,408</u>	<u>4,367</u>	<u>142,570</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22 £	31.8.21 £
Depreciation - owned assets	35,908	34,284
Independent examiner's remuneration	<u>1,205</u>	<u>1,137</u>

In addition to the above, £4,696 (2021 - £5,450) was paid to the independent examiner in relation to other professional services.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

No trustee received any payment from the charitable company in respect of their role as trustee.

I Hussain has been paid for consultancy services amounting to £22,426 (2021 - £23,232).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

11. STAFF COSTS

	31.8.22	31.8.21
	£	£
Wages and salaries	210,943	169,598
Social security costs	93	-
Other pension costs	<u>1,476</u>	<u>1,070</u>
	<u>212,512</u>	<u>170,668</u>

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Total	<u>35</u>	<u>31</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	329,050	122,822	451,872
<b>Charitable activities</b>			
Provision of education	119,187	-	119,187
Other income	<u>120</u>	<u>-</u>	<u>120</u>
<b>Total</b>	<u>448,357</u>	<u>122,822</u>	<u>571,179</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,849	-	2,849
<b>Charitable activities</b>			
Provision of education	290,768	-	290,768
Governance costs	1,137	-	1,137
Eden Welfare	<u>19,013</u>	<u>97,156</u>	<u>116,169</u>
<b>Total</b>	313,767	97,156	410,923

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME</b>	134,590	25,666	160,256
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,053,949	10,532	1,064,481
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,188,539</u>	<u>36,198</u>	<u>1,224,737</u>

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2021	1,293,870	72,611	23,500	9,302	1,399,283
Additions	<u>9,658</u>	<u>6,638</u>	<u>-</u>	<u>153</u>	<u>16,449</u>
At 31 August 2022	<u>1,303,528</u>	<u>79,249</u>	<u>23,500</u>	<u>9,455</u>	<u>1,415,732</u>
<b>DEPRECIATION</b>					
At 1 September 2021	157,288	69,541	5,875	7,394	240,098
Charge for year	<u>25,470</u>	<u>4,073</u>	<u>4,406</u>	<u>1,959</u>	<u>35,908</u>
At 31 August 2022	<u>182,758</u>	<u>73,614</u>	<u>10,281</u>	<u>9,353</u>	<u>276,006</u>
<b>NET BOOK VALUE</b>					
At 31 August 2022	<u>1,120,770</u>	<u>5,635</u>	<u>13,219</u>	<u>102</u>	<u>1,139,726</u>
At 31 August 2021	<u>1,136,582</u>	<u>3,070</u>	<u>17,625</u>	<u>1,908</u>	<u>1,159,185</u>

**14. FIXED ASSET INVESTMENTS**

<b>COST LESS IMPAIRMENT</b>	Shares in group undertakings £
At 1 September 2021 and 31 August 2022	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	<u>1</u>
At 31 August 2021	<u>1</u>

There were no investment assets outside the UK.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

<b>15. STOCKS</b>	31.8.22	31.8.21
	£	£
Stocks	<u>3,256</u>	<u>-</u>
 <b>16. DEBTORS</b>	 31.8.22	 31.8.21
	£	£
Amounts falling due within one year:		
Amounts owed by group undertakings	1,200	56,200
Gift Aid claim	32,201	44,070
Prepayments and accrued income	<u>7,672</u>	<u>7,063</u>
	<u>41,073</u>	<u>107,333</u>
 Amounts falling due after more than one year:		
Amounts owed by group undertakings	<u>80,000</u>	<u>-</u>
 Aggregate amounts	<u>121,073</u>	<u>107,333</u>
 <b>17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	 31.8.22	 31.8.21
	£	£
Other loans (see note 19)	45,000	19,000
Social security and other taxes	1,010	-
Other creditors	214	227
Accruals and deferred income	<u>29,228</u>	<u>20,962</u>
	<u>75,452</u>	<u>40,189</u>

Other loans are made up of interest free loans received by the charity.

Other creditors relate to pension commitments outstanding at the year end.

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.8.22	31.8.21
	£	£
Other loans (see note 19)	<u>132,000</u>	<u>126,000</u>

Other loans are made up of various interest free loans received by the charity. Repayment dates vary and range from June 2023 (included within Creditors Due Within One Year) to December 2025.

**19. LOANS**

An analysis of the maturity of loans is given below:

	31.8.22	31.8.21
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>45,000</u>	<u>19,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>28,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>104,000</u>	<u>116,000</u>

**20. MOVEMENT IN FUNDS**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	1,188,539	47,234	1,235,773
<b>Restricted funds</b>			
Eden Welfare	36,198	(28,538)	7,660
<b>TOTAL FUNDS</b>	<u>1,224,737</u>	<u>18,696</u>	<u>1,243,433</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	408,778	(361,544)	47,234
<b>Restricted funds</b>			
Eden Welfare	150,931	(179,469)	(28,538)
<b>TOTAL FUNDS</b>	<u>559,709</u>	<u>(541,013)</u>	<u>18,696</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	1,053,949	134,590	1,188,539
<b>Restricted funds</b>			
Eden Welfare	10,532	25,666	36,198
	<u>1,064,481</u>	<u>160,256</u>	<u>1,224,737</u>
<b>TOTAL FUNDS</b>			

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	448,357	(313,767)	134,590
<b>Restricted funds</b>			
Eden Welfare	122,822	(97,156)	25,666
	<u>571,179</u>	<u>(410,923)</u>	<u>160,256</u>
<b>TOTAL FUNDS</b>			

21. RELATED PARTY DISCLOSURES

	31.8.22	31.8.21
Loan made to TEF Honeybee Ltd (wholly owned subsidiary)	81,200	56,200
Rent paid to Trustees - M A Manzoor	4,516	6,797
Consultancy fees paid to Trustees - I Hussain	<u>22,426</u>	<u>23,232</u>

The loan to the subsidiary, TEF Honeybee Ltd, is interest free and included within Debtors.

The rent paid relates to the lease of land used as a car park by the Charity, which is held by a company owned by the Trustee. The amount paid covered the cost of the lease due by that company to Kirklees Council.

**THE EDEN FOUNDATION HUDDERSFIELD**

England & Wales - Charity number 1153029

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# Accounts

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**REGISTERED COMPANY NUMBER: 08190134 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1153029**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**  
**FOR**  
**THE EDEN FOUNDATION HUDDERSFIELD**

Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

**THE EDEN FOUNDATION HUDDERSFIELD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

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## **THE EDEN FOUNDATION HUDDERSFIELD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity was established to facilitate numerous projects in the Muslim Community to bring about improvements in areas such as community cohesion and excelling Muslim Character.

The Charity's Vision is 'to take a fresh look at addressing the interests and the concerns of the Muslims in Huddersfield and Inshallah by doing so enabling people to fulfil their potential as envisaged by their Creator.'

The Charity's Mission Statement is 'to nurture and grow the seed of faith, creating people with upright and noble character, based on the teaching and methodology of the prophet Muhammad (pbuh).'

Since its inception, The Eden Foundation Huddersfield's focus has been on providing education to individuals from diverse backgrounds and demographics and providing services including worship facilities and community support.

There are a number of measures used across the charity to assess the success of its aims and objectives. These are:

- The performance of services, measured by the number of individuals who use the services and the effectiveness of the delivery

- Expansion of current services and introduction of new services

- Fundraising activity to support the charity and services

##### **Public benefit**

The trustees have given due consideration to Charity Commission published Guidance on the operation of the Public Benefit requirement.

## **THE EDEN FOUNDATION HUDDERSFIELD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **The Maktab**

The supplementary school was established in 2012 with approximately 80 students. To date, the supplementary school has 270 students.

The educational programme consists of three broad subject areas. Firstly, the acquisition of classical Arabic, secondly a moral and spiritual education and thirdly children learn the importance of community, citizenship and what it means to be a part of society.

The curriculum continued to be enhanced by embedding the learning received by students both from a knowledge and a practical perspective.

The Covid 19 pandemic continued to impact the Maktab during the year. In order to minimise impact we maintained strong parental partnerships and flexibility in teaching methods.

##### **Al-Ihsan**

The charity runs various courses/seminars for adults and junior classes aimed at 14 to 18 years old.

During the year the charity continued to deliver annual run courses along with new courses and seminars.

In addition the charity has provided various publications including Ramadhan packs, annual magazines, leaflets etc.

##### **Eden Health**

Eden Health organises a wide range of seminars and conferences throughout the year in collaboration with other local groups and organisations. There is a particular focus on educating healthcare staff in regards to understanding Islamic beliefs in order to deliver care that is culturally sensitive and meets both the physical and spiritual needs. Topics such as medical ethics, dietary requirements, the prayer, organ donation and end of life care are just a few of the areas that have been addressed.

Eden Health also aims to help the community engage in a more productive and proactive manner with healthcare providers, enabling dialogue and partnership working to pave the path towards effective models of holistic care.

##### **Eden Welfare**

Eden Welfare was launched in 2017 to support directly the local community and, through partner charities, the international community.

The charity supported 20 families with monthly drops throughout the year in the local area providing essentials such as food and clothing as required. A further 40 families were supported through the Fair Share initiative.

During Ramadhan the charity raised in excess of £100,000 for the international communities, helping families with housing, food, water facilities, orphan and widow support. This was delivered through partner charities.

The food bank that was opened at the start of the Covid 19 pandemic continued to support the local community in partnership with Kirklees Council.

##### **North Star**

North Star is our youth development project. Participants have achieved Duke of Edinburgh Bronze award and are working towards their Silver award.

## **THE EDEN FOUNDATION HUDDERSFIELD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

The Charity has a robust governance model and process in place for fundraising activities to ensure all legal and ethical aspects are met. All fundraising is managed and run in house with no external fundraiser organisations or individuals involved. The charity has received no complaints regarding fundraising in the year.

The Charity undertakes a sympathetic and engaging approach to fundraising ensuring there is no negative impact to members of the public, especially the vulnerable. All staff are regularly trained on fundraising matters.

##### **Review of performance**

The Maktab and Al Ishan services have seen demand increasing each year, delivering increasing number of courses for our adult programmes and providing more places for the supplementary school. Attendance has increased, with all courses and places fully subscribed.

With the impact of COVID on the local community, the Charity was able to expand the delivery of food into a fully fledged Food Bank in partnership with Kirklees.

Through the COVID period the Charity has been able to maintain the fundraising activity to minimise the financial impact of COVID.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The majority of the charity's funds are from donations and loans provided by users of the charity and members of the local community. This is supplemented by income from the charitable activities and, this year, by grants provided by government to ease the impact of the Covid 19 pandemic.

##### **Financial position at the reporting date**

The charity continues to grow year on year in terms of the number of students attending classes and the variety of services that are provided to members of the community. In order to provide these services the charity has looked into sources of income that would allow the charity to sustain itself through donations and income-earning activities. For the donations we have put in place various annual fundraising events such as annual dinners, car washes, Ramadan events etc. The community support has substantially increased with in excess of sixty volunteers helping out across various events.

##### **Reserves policy**

The reserves policy is to maintain free reserves and bank balances sufficient to cover at least three months' running costs. The total unrestricted reserves held by the charity at the balance sheet date is £1,188,539, of which unrestricted cash at bank and in hand amounted to £88,209.

##### **Significant events**

The most significant event of the year under review was the Covid 19 pandemic. This had an impact on the Charity as a whole but the Trustees managed to minimise any financial impact through using government and community support.

#### **FUTURE PLANS**

As the charity embarks on a continuous process of expanding and enhancing current activities, new initiatives are reviewed frequently that would support the charity's objectives and the needs of the community. These new initiatives include early learning for children under 5 years and tuition-based education focussed for 7+ age group. The charity also will embark on offering bereavement services, providing support for families who have lost loved ones

## **THE EDEN FOUNDATION HUDDERSFIELD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The governing instrument under which the company operates is its Memorandum and Articles of Association dated 23 August 2012.

The charity is a company limited by guarantee, as defined by the Companies Act 2006. The liability of the members is limited to £10 each. Accumulated funds are not distributed to the members.

##### **Recruitment and appointment of new trustees**

The Members have the power to appoint new Trustees, and the Trustees have the power to appoint up to three Co-opted Trustees, subject to the number of Trustees who are employees of the Charity not exceeding one third of the total number of Trustees.

The charity has in place procedures for recruitment, induction and training of Trustees. Any new Trustee would go through a 6 month induction programme, taking a top down approach for introducing the new Trustee to the Charity. As part of the induction, full training is provided in all aspects to ensure a smooth transition.

##### **Management and organisation**

The Trustees are responsible for the strategic direction and overseeing of all activities run by the charity.

In pursuit of efficient and effective management, the Trustees have set up management teams and lead resources for each project. These teams/leads oversee the day to day running of each project and report directly to the Trustees.

The charity has a subsidiary, TEF Honeybee Ltd through which Honeybee Nursery and Cleverbee Tuition is run.

##### **Risk management**

The Trustees have pursued various methods to safeguard the charity from potential risks. This includes ensuring that finances are rigorously reviewed and properly managed. In conjunction to this and in line with best practice, the Trustees have put into place appropriate policies and procedures. For instance the Safeguarding and Child Protection policy acts as an important frame of reference when recruiting teachers and volunteers for the supplementary school, and by extension the charity. This means that all individuals who are involved with the charity are required to submit an enhanced DBS check. Other core policies include Health and Safety, Fire Safety and Data Protection.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

08190134 (England and Wales)

##### **Registered Charity number**

1153029

##### **Registered office**

The Eden Centre  
35 Dryclough Road  
Huddersfield  
HD4 5HY

**THE EDEN FOUNDATION HUDDERSFIELD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2021**

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**Trustees**

M A Mukhtar  
I Hussain  
M A Manzoor

The trustees are appointed by other members agreeing unanimously in writing to appoint such additional members as they think fit.

**Independent Examiner**

Jennifer Davies FCA qualified member of  
ICAEW  
Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

**Bankers**

HSBC UK  
2 Cloth Hall Street  
Huddersfield  
HD1 2ES

**QUALIFYING THIRD PARTY INDEMNITY PROVISIONS**

The company purchased insurance for liabilities incurred by its directors in carrying out their duties.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....26/5/2022..... and signed on its behalf by:



.....

M A Mukhtar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE EDEN FOUNDATION HUDDERSFIELD**

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**Independent examiner's report to the trustees of The Eden Foundation Huddersfield ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the 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 as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the 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 accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jennifer Davies FCA qualified member of  
ICAEW  
Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

Date: .....26<sup>th</sup> May 2022.....

**THE EDEN FOUNDATION HUDDERSFIELD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	329,050	122,822	451,872	335,901
<b>Charitable activities</b>	4				
Provision of education		119,187	-	119,187	166,395
Other income		<u>120</u>	<u>-</u>	<u>120</u>	<u>(138)</u>
<b>Total</b>		<u>448,357</u>	<u>122,822</u>	<u>571,179</u>	<u>502,158</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	2,849	-	2,849	1,917
<b>Charitable activities</b>	6				
Provision of education		290,768	-	290,768	270,554
Governance costs		1,137	-	1,137	1,083
Eden Welfare		19,013	97,156	116,169	103,593
<b>Total</b>		<u>313,767</u>	<u>97,156</u>	<u>410,923</u>	<u>377,147</u>
<b>NET INCOME</b>		<u>134,590</u>	<u>25,666</u>	<u>160,256</u>	<u>125,011</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>1,053,949</u>	<u>10,532</u>	<u>1,064,481</u>	<u>939,470</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,188,539</u></u>	<u><u>36,198</u></u>	<u><u>1,224,737</u></u>	<u><u>1,064,481</u></u>

The notes form part of these financial statements

**THE EDEN FOUNDATION HUDDERSFIELD**

**BALANCE SHEET  
31 AUGUST 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,159,185	-	1,159,185	1,154,675
Investments	14	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		1,159,186	-	1,159,186	1,154,676
<b>CURRENT ASSETS</b>					
Debtors	15	107,333	-	107,333	66,914
Cash at bank and in hand		<u>88,209</u>	<u>36,198</u>	<u>124,407</u>	<u>90,122</u>
		195,542	36,198	231,740	157,036
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>(40,189)</u>	<u>-</u>	<u>(40,189)</u>	<u>(14,231)</u>
<b>NET CURRENT ASSETS</b>		<u>155,353</u>	<u>36,198</u>	<u>191,551</u>	<u>142,805</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,314,539	36,198	1,350,737	1,297,481
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	<u>(126,000)</u>	<u>-</u>	<u>(126,000)</u>	<u>(233,000)</u>
<b>NET ASSETS</b>		<u>1,188,539</u>	<u>36,198</u>	<u>1,224,737</u>	<u>1,064,481</u>
<b>FUNDS</b>					
Unrestricted funds	19			1,188,539	1,053,949
Restricted funds				<u>36,198</u>	<u>10,532</u>
<b>TOTAL FUNDS</b>				<u>1,224,737</u>	<u>1,064,481</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

**THE EDEN FOUNDATION HUDDERSFIELD**

**BALANCE SHEET - continued**  
**31 AUGUST 2021**

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The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....26/5/2022.....  
and were signed on its behalf by:



.....  
M A Mukhtar - Trustee

The notes form part of these financial statements

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THE EDEN FOUNDATION HUDDERSFIELD

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2021

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	Notes	31.8.21 £	31.8.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>181,119</u>	<u>132,682</u>
Net cash provided by operating activities		<u>181,119</u>	<u>132,682</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(15,634)	(32,415)
Loan with subsidiary		<u>(41,200)</u>	<u>(15,000)</u>
Net cash used in investing activities		<u>(56,834)</u>	<u>(47,415)</u>
<b>Cash flows from financing activities</b>			
New loans in year		45,000	48,000
Loan repayments in year		<u>(135,000)</u>	<u>(94,500)</u>
Net cash used in financing activities		<u>(90,000)</u>	<u>(46,500)</u>
		—	—
<b>Change in cash and cash equivalents in the reporting period</b>		34,285	38,767
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>90,122</u>	<u>51,355</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>124,407</u>	<u>90,122</u>

The notes form part of these financial statements

THE EDEN FOUNDATION HUDDERSFIELD

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 AUGUST 2021

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1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.21 £	31.8.20 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	160,256	125,011
<b>Adjustments for:</b>		
Depreciation charges	34,284	35,667
Donated fixed asset	(23,500)	-
Decrease/(increase) in debtors	781	(28,473)
Increase in creditors	<u>9,298</u>	<u>477</u>
<b>Net cash provided by operations</b>	<u>181,119</u>	<u>132,682</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1.9.20 £	Cash flow £	At 31.8.21 £
<b>Net cash</b>			
Cash at bank and in hand	<u>90,122</u>	<u>34,285</u>	<u>124,407</u>
	<u>90,122</u>	<u>34,285</u>	<u>124,407</u>
<b>Debt</b>			
Debts falling due within 1 year	(2,000)	(17,000)	(19,000)
Debts falling due after 1 year	<u>(233,000)</u>	<u>107,000</u>	<u>(126,000)</u>
	<u>(235,000)</u>	<u>90,000</u>	<u>(145,000)</u>
<b>Total</b>	<u>(144,878)</u>	<u>124,285</u>	<u>(20,593)</u>

The notes form part of these financial statements

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## THE EDEN FOUNDATION HUDDERSFIELD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

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#### 1. STATUTORY INFORMATION

The Eden Foundation Huddersfield is a charitable private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

#### COMPLIANCE WITH THE CHARITIES SORP (FRS102)

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### 2. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The trustees carefully manage the charity's working capital and prioritise spending to ensure that the charity is sustainable at the same time as meeting its charitable objectives. Loan providers are very sympathetic to the charity and have in the past extended concessionary loans. During the year, the global economy continued to be impacted by the COVID19 pandemic. The charitable company took advantage of the Coronavirus Job Retention Scheme to cover the costs of those staff placed on furlough. The charitable company has returned to being fully operational once more and the trustees have therefore continued to prepare the financial statements on a going concern basis.

The presentation currency of the financial statements is the Pound Sterling (£).

##### Preparation of consolidated financial statements

The financial statements contain information about The Eden Foundation Huddersfield as an individual charity and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

##### Income

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

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Fixed assets are capitalised at cost. Capitalisation of items of any value occurs when the charity will receive

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

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**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

economic benefit of an item over more than one year. Freehold land is not depreciated.

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

**Fixed asset investments**

Fixed asset investments are stated at cost.

**Taxation**

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

**Fund accounting**

Eden Welfare fund was introduced in 2017 to help refugees and offer international support. Funds raised in respect of this are restricted in nature.

All of the company's remaining funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods and services**

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services and facilities are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the Charity with the other entry being capitalised in fixed assets.

**Financial instruments**

Short term financial assets are measured at transaction price.

Short term financial liabilities including interest free loans received are measured at transaction price.

Long term financial liabilities which constitute interest free loans received are measured at transaction price adjusted for any repayments, and adjusted to the settlement amount if the loan or part of the loan is waived.

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

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**3. DONATIONS AND LEGACIES**

	31.8.21	31.8.20
	£	£
Donations	382,030	303,943
Gift aid	46,342	31,958
Donated fixed assets, services & facilities	<u>23,500</u>	<u>-</u>
	<u>451,872</u>	<u>335,901</u>

The charity has received the donation of a Minivan which has been recognised as a fixed asset at a value of £23,500.

The charity benefits from unpaid general volunteers helping out across various events. The volunteers come from a wide range of professional backgrounds and some from within the education sector. The charity has not recognised the cost of general volunteers in the accounts.

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.8.21	31.8.20
		£	£
Grants	Provision of education	12,146	83,407
Provision of education	Provision of education	<u>107,041</u>	<u>82,988</u>
		<u>119,187</u>	<u>166,395</u>

Grants received, included in the above, are as follows:

	31.8.21	31.8.20
	£	£
Kirklees Small Business Grant	-	20,000
PayPal Giving Fund Grant	3,880	914
Kirklees Covid19 Welfare Grants	-	1,500
Job Retention Scheme	<u>8,266</u>	<u>60,993</u>
	<u>12,146</u>	<u>83,407</u>

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**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**5. RAISING FUNDS**

**Raising donations and legacies**

	31.8.21	31.8.20
	£	£
Fundraising costs	<u>2,849</u>	<u>1,917</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Provision of education	163,967	126,801	290,768
Governance costs	-	1,137	1,137
Eden Welfare	<u>116,169</u>	<u>-</u>	<u>116,169</u>
	<u>280,136</u>	<u>127,938</u>	<u>408,074</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31.8.21	31.8.20
	£	£
Staff costs	154,298	145,545
Rent	6,797	2,278
Adult education - sundry	-	800
Child education - sundry	2,872	3,303
Donation payments	<u>116,169</u>	<u>103,593</u>
	<u>280,136</u>	<u>255,519</u>

**8. SUPPORT COSTS**

	Management £	Premises £	Administration £	Governance costs £	Totals £
Provision of education	16,370	91,457	15,593	3,381	126,801
Governance costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,137</u>	<u>1,137</u>
	<u>16,370</u>	<u>91,457</u>	<u>15,593</u>	<u>4,518</u>	<u>127,938</u>

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

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**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.8.21	31.8.20
	£	£
Depreciation - owned assets	34,284	35,667
Independent examiner's remuneration	<u>1,137</u>	<u>1,083</u>

In addition to the above, £5,450 (2020 - £4,295) was paid to the independent examiner in relation to other professional services.

**10. TRUSTEES' REMUNERATION AND BENEFITS**

	31.8.21	31.8.20
	£	£
Trustees' salaries	-	6,500
Trustees' pension contributions to money purchase schemes	<u>-</u>	<u>171</u>
	<u>-</u>	<u>6,671</u>

No trustee received any payment from the charitable company in respect of their role as trustee.

In the prior year I Hussain was paid £6,500 salary and £171 pension contributions in respect of services he provided undertaking the role of principal, as permitted by the charitable company's governing document.

However, this arrangement changed during the 2020 year and I Hussain ceased to be an employee of the charity. Instead, he has been paid for consultancy services amounting to £23,232 (2020 - £4,032).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

**11. STAFF COSTS**

	31.8.21	31.8.20
	£	£
Wages and salaries	169,598	164,569
Social security costs	-	1,821
Other pension costs	<u>1,070</u>	<u>854</u>
	<u>170,668</u>	<u>167,244</u>

The average monthly number of employees during the year was as follows:

	31.8.21	31.8.20
Total	<u>31</u>	<u>30</u>

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**THE EDEN FOUNDATION HUDDERSFIELD****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021****11. STAFF COSTS - continued**

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	228,408	107,493	335,901
<b>Charitable activities</b>			
Provision of education	166,395	-	166,395
Other income	(138)	-	(138)
<b>Total</b>	<b>394,665</b>	<b>107,493</b>	<b>502,158</b>
<b>EXPENDITURE ON</b>			
Raising funds	1,917	-	1,917
<b>Charitable activities</b>			
Provision of education	270,554	-	270,554
Governance costs	1,083	-	1,083
Eden Welfare	-	103,593	103,593
<b>Total</b>	<b>273,554</b>	<b>103,593</b>	<b>377,147</b>
<b>NET INCOME</b>	<b>121,111</b>	<b>3,900</b>	<b>125,011</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>932,838</b>	<b>6,632</b>	<b>939,470</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>1,053,949</u></b>	<b><u>10,532</u></b>	<b><u>1,064,481</u></b>

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2020	1,279,719	71,468	-	9,302	1,360,489
Additions	<u>14,151</u>	<u>1,143</u>	<u>23,500</u>	<u>-</u>	<u>38,794</u>
At 31 August 2021	<u>1,293,870</u>	<u>72,611</u>	<u>23,500</u>	<u>9,302</u>	<u>1,399,283</u>
<b>DEPRECIATION</b>					
At 1 September 2020	132,010	68,411	-	5,393	205,814
Charge for year	<u>25,278</u>	<u>1,130</u>	<u>5,875</u>	<u>2,001</u>	<u>34,284</u>
At 31 August 2021	<u>157,288</u>	<u>69,541</u>	<u>5,875</u>	<u>7,394</u>	<u>240,098</u>
<b>NET BOOK VALUE</b>					
At 31 August 2021	<u>1,136,582</u>	<u>3,070</u>	<u>17,625</u>	<u>1,908</u>	<u>1,159,185</u>
At 31 August 2020	<u>1,147,709</u>	<u>3,057</u>	<u>-</u>	<u>3,909</u>	<u>1,154,675</u>

**14. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST LESS IMPAIRMENT</b>	
At 1 September 2020 and 31 August 2021	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 August 2021	<u>1</u>
At 31 August 2020	<u>1</u>

There were no investment assets outside the UK.

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

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**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
Amounts owed by group undertakings	56,200	15,000
Gift Aid claim	44,070	29,625
Prepayments and accrued income	<u>7,063</u>	<u>22,289</u>
	<u>107,333</u>	<u>66,914</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.21	31.8.20
	£	£
Other loans (see note 18)	19,000	2,000
Other creditors	227	205
Accruals and deferred income	<u>20,962</u>	<u>12,026</u>
	<u>40,189</u>	<u>14,231</u>

Other loans are made up of interest free loans received by the charity.

Other creditors relate to pension commitments outstanding at the year end.

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.8.21	31.8.20
	£	£
Other loans (see note 18)	<u>126,000</u>	<u>233,000</u>

Other loans are made up of various interest free loans received by the charity. Repayment dates vary and range from December 2021 (included within Creditors Due Within One Year) to December 2023.

**18. LOANS**

An analysis of the maturity of loans is given below:

	31.8.21	31.8.20
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>19,000</u>	<u>2,000</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>10,000</u>	<u>74,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>116,000</u>	<u>159,000</u>

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

**19. MOVEMENT IN FUNDS**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	1,053,949	134,590	1,188,539
<b>Restricted funds</b>			
Eden Welfare	10,532	25,666	36,198
	<u>1,064,481</u>	<u>160,256</u>	<u>1,224,737</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	448,357	(313,767)	134,590
<b>Restricted funds</b>			
Eden Welfare	122,822	(97,156)	25,666
	<u>571,179</u>	<u>(410,923)</u>	<u>160,256</u>

**Comparatives for movement in funds**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	932,838	121,111	1,053,949
<b>Restricted funds</b>			
Eden Welfare	6,632	3,900	10,532
	<u>939,470</u>	<u>125,011</u>	<u>1,064,481</u>

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2021**

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**19. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	394,665	(273,554)	121,111
<b>Restricted funds</b>			
Eden Welfare	107,493	(103,593)	3,900
<b>TOTAL FUNDS</b>	<u>502,158</u>	<u>(377,147)</u>	<u>125,011</u>

**20. RELATED PARTY DISCLOSURES**

	31.8.21	31.8.20
Loan made to TEF Honeybee Ltd (wholly owned subsidiary)	56,200	15,000
Loan from Trustees - M A Manzoor	-	85,000
Rent paid to Trustees - M A Manzoor	6,797	2,266
Consultancy fees paid to Trustees - I Hussain	<u>23,232</u>	<u>4,032</u>

The loan to the subsidiary, TEF Honeybee Ltd, is interest free and included within Debtors.

The rent paid relates to the lease of land used as a car park by the Charity, which is held by a company owned by the Trustee. The amount paid covered the cost of the lease due by that company to Kirklees Council.

**THE EDEN FOUNDATION HUDDERSFIELD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

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	31.8.21 £	31.8.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	382,030	303,943
Gift aid	46,342	31,958
Donated fixed assets, services & facilities	<u>23,500</u>	<u>-</u>
	451,872	335,901
<b>Charitable activities</b>		
Grants	12,146	83,407
Provision of education	<u>107,041</u>	<u>82,988</u>
	119,187	166,395
<b>Other income</b>		
Insurance claim	-	(692)
Bank error compensation	-	299
Room hire income	30	255
Toy sale	<u>90</u>	<u>-</u>
	<u>120</u>	<u>(138)</u>
<b>Total incoming resources</b>	571,179	502,158
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	2,849	1,917
<b>Charitable activities</b>		
Wages	153,228	143,041
Social security	-	1,821
Pensions	1,070	683
Rent	6,797	2,278
Adult education - sundry	-	800
Child education - sundry	2,872	3,303
Donation payments	<u>116,169</u>	<u>103,593</u>
	280,136	255,519

This page does not form part of the statutory financial statements

**THE EDEN FOUNDATION HUDDERSFIELD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2021**

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	31.8.21 £	31.8.20 £
<b>Support costs</b>		
<b>Management</b>		
Trustees' salaries	-	6,500
Trustees' pension contributions	-	171
Wages	<u>16,370</u>	<u>15,028</u>
	16,370	21,699
<b>Premises</b>		
Rates and water	1,615	4,578
Insurance	6,048	5,256
Light and heat	19,074	14,819
Sundries	2,041	3,933
Repairs and renewals	7,075	18,523
Legal and professional fees	23,595	5,302
Cleaning	5,601	-
Depreciation of freehold property	25,278	24,994
Depreciation of fixtures and fittings	<u>1,130</u>	<u>7,857</u>
	91,457	85,262
<b>Administration</b>		
Telephone and other communications	1,406	1,231
Postage and stationery	2,067	2,025
Payroll processing costs	2,069	2,157
Maktab management software	1,200	1,300
Computer expenses	528	-
Motor expenses	447	-
Depreciation of tangible fixed assets	<u>7,876</u>	<u>2,816</u>
	15,593	9,529
<b>Governance costs</b>		
Accountancy fees	3,381	2,138
Independent examiner's remuneration	<u>1,137</u>	<u>1,083</u>
	<u>4,518</u>	<u>3,221</u>
Total resources expended	<u>410,923</u>	<u>377,147</u>
<b>Net income</b>	<u>160,256</u>	<u>125,011</u>

This page does not form part of the statutory financial statements



**THE EDEN FOUNDATION HUDDERSFIELD**

England & Wales - Charity number 1153029

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# Accounts

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**REGISTERED COMPANY NUMBER: 08190134 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1153029**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020  
FOR  
THE EDEN FOUNDATION HUDDERSFIELD**

Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

**THE EDEN FOUNDATION HUDDERSFIELD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

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## **THE EDEN FOUNDATION HUDDERSFIELD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity was established to facilitate numerous projects in the Muslim Community to bring about improvements in areas such as community cohesion and excelling Muslim Character.

The Charity's Vision is 'to take a fresh look at addressing the interests and the concerns of the Muslims in Huddersfield and Inshallah by doing so enabling people to fulfil their potential as envisaged by their Creator.'

The Charity's Mission Statement is 'to nurture and grow the seed of faith, creating people with upright and noble character, based on the teaching and methodology of the prophet Muhammad (pbuh).'

Since its inception, The Eden Foundation Huddersfield's focus has been on providing education to individuals from diverse backgrounds and demographics and providing services including worship facilities and community support.

##### **Public benefit**

The trustees have given due consideration to Charity Commission published Guidance on the operation of the Public Benefit requirement.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**The Maktab**

The supplementary school was established in 2012 with approximately 80 students. To date, the supplementary school has 270 students.

The educational programme consists of three broad subject areas. Firstly, the acquisition of classical Arabic, secondly a moral and spiritual education and thirdly children learn the importance of community, citizenship and what it means to be a part of society.

The curriculum continued to be enhanced by embedding the learning received by students both from a knowledge and a practical perspective.

There was a significant impact to the Maktab due to the Covid 19 pandemic. The Maktab was closed as part of the lockdown from March to the end of the academic year.

**Al-Ihsan**

The charity runs various courses/seminars for adults and junior classes aimed at 14 to 18 years old.

During the year the charity continued to deliver annual run courses along with new courses and seminars.

In addition the charity has provided various publications including Ramadhan packs, annual magazines, leaflets etc.

During the lockdown some of the Al-Ihsan courses continued to be delivered online.

**Eden Health**

Eden Health organises a wide range of seminars and conferences throughout the year in collaboration with other local groups and organisations. There is a particular focus on educating healthcare staff in regards to understanding Islamic beliefs in order to deliver care that is culturally sensitive and meets both the physical and spiritual needs. Topics such as medical ethics, dietary requirements, the prayer, organ donation and end of life care are just a few of the areas that have been addressed.

Eden Health also aims to help the community engage in a more productive and proactive manner with healthcare providers, enabling dialogue and partnership working to pave the path towards effective models of holistic care.

**Eden Welfare**

Eden Welfare was launched in 2017 to support directly the local community and, through partner charities, the international community.

The charity supported 20 families with monthly drops throughout the year in the local area providing essentials such as food and clothing as required. A further 40 families were supported through the Fair Share initiative.

During Ramadhan the charity raised approximately £85,000 for Rohingya and Kenya, helping families with housing, food and water facilities. This was delivered through partner charities.

Two food banks were setup on two sites during the Covid 19 pandemic, partnering with Kirklees to support the local community.

## **THE EDEN FOUNDATION HUDDERSFIELD**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Other Activities**

##### **New / Upcoming Initiatives**

As the charity embarks on a continuous process of expanding and enhancing current activities, new initiatives are reviewed frequently that would support the charity's objectives and the needs of the community. These new initiatives include early learning for children under 5 years and tuition-based education focussed for 7+ age group. The charity also will embark on offering bereavement services, providing support for families who have lost loved ones.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The majority of the charity's funds are from donations and loans provided by users of the charity and members of the local community. This is supplemented by income from the charitable activities and, this year, by grants provided by government to ease the impact of the Covid 19 pandemic.

##### **Financial position at the reporting date**

The charity continues to grow year on year in terms of the number of students attending classes and the variety of services that are provided to members of the community. In order to provide these services the charity has looked into sources of income that would allow the charity to sustain itself through donations and income-earning activities. For the donations we have put in place various annual fundraising events such as annual dinners, car washes, Ramadan events etc. The community support has substantially increased with in excess of sixty volunteers helping out across various events.

##### **Reserves policy**

The reserves policy is to maintain free reserves and bank balances sufficient to cover at least three months' running costs. The total unrestricted reserves held by the charity at the balance sheet date is £1,053,949, of which unrestricted cash at bank and in hand amounted to £79,590.

##### **Significant events**

The most significant event of the year under review was the Covid 19 pandemic, which meant closure of the Maktab for a large part of the year. In financial terms, the impact of this was minimised as many parents agreed to make donations in place of the fees they would have paid. The charity also made use of the job retention scheme to keep staff on the payroll at a time when incoming resources could have been under pressure.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The governing instrument under which the company operates is its Memorandum and Articles of Association dated 23 August 2012.

The charity is a company limited by guarantee, as defined by the Companies Act 2006. The liability of the members is limited to £10 each. Accumulated funds are not distributed to the members.

##### **Recruitment and appointment of Trustees**

The Members have the power to appoint new Trustees, and the Trustees have the power to appoint up to three Co-opted Trustees, subject to the number of Trustees who are employees of the Charity not exceeding one third of the total number of Trustees.

##### **Management and organisation**

The Trustees are responsible for the strategic direction and overseeing of all activities run by the charity.

In pursuit of efficient and effective management, the Trustees have set up management teams and lead resources for each project. These teams/leads oversee the day to day running of each project and report directly to the Trustees.

**THE EDEN FOUNDATION HUDDERSFIELD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The Trustees have pursued various methods to safeguard the charity from potential risks. This includes ensuring that finances are rigorously reviewed and properly managed. In conjunction to this and in line with best practice, the Trustees have put into place appropriate policies and procedures. For instance the Safeguarding and Child Protection policy acts as an important frame of reference when recruiting teachers and volunteers for the supplementary school, and by extension the charity. This means that all individuals who are involved with the charity are required to submit an enhanced DBS check. Other core policies include Health and Safety, Fire Safety and Data Protection.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08190134 (England and Wales)

**Registered Charity number**

1153029

**Registered office**

The Eden Centre  
35 Dryclough Road  
Huddersfield  
HD4 5HY

**Trustees**

M A Mukhtar  
I Hussain  
M A Manzoor

The trustees are appointed by other members agreeing unanimously in writing to appoint such additional members as they think fit.

**Independent Examiner**


Jennifer Davies FCA qualified member of  
ICAEW  
Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

**QUALIFYING THIRD PARTY INDEMNITY PROVISIONS**

The company purchased insurance for liabilities incurred by its directors in carrying out their duties.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....20/05/2021..... and signed on its behalf by:



.....  
M A Mukhtar - Trustee

## **THE EDEN FOUNDATION HUDDERSFIELD**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2020**

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The trustees (who are also the directors of The Eden Foundation Huddersfield for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE EDEN FOUNDATION HUDDERSFIELD**

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**Independent examiner's report to the trustees of The Eden Foundation Huddersfield ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the 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 as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the 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 accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jennifer Davies FCA qualified member of  
ICAEW  
Revell Ward Limited  
Bates Mill  
Colne Road  
Huddersfield  
HD1 3AG

Date: 20<sup>th</sup> May 2021

**THE EDEN FOUNDATION HUDDERSFIELD**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	228,408	107,493	335,901	293,710
<b>Charitable activities</b>					
Provision of education		166,395	-	166,395	112,183
Other income		(138)	-	(138)	1,384
<b>Total</b>		<b>394,665</b>	<b>107,493</b>	<b>502,158</b>	<b>407,277</b>
<b>EXPENDITURE ON</b>					
Raising funds		1,917	-	1,917	3,006
<b>Charitable activities</b>					
Provision of education	4	270,554	-	270,554	274,869
Governance costs		1,083	-	1,083	1,045
Eden Welfare		-	103,593	103,593	44,680
<b>Total</b>		<b>273,554</b>	<b>103,593</b>	<b>377,147</b>	<b>323,600</b>
<b>NET INCOME</b>		<b>121,111</b>	<b>3,900</b>	<b>125,011</b>	<b>83,677</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>932,838</b>	<b>6,632</b>	<b>939,470</b>	<b>855,793</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>1,053,949</u></b>	<b><u>10,532</u></b>	<b><u>1,064,481</u></b>	<b><u>939,470</u></b>

The notes form part of these financial statements

**THE EDEN FOUNDATION HUDDERSFIELD**

**BALANCE SHEET  
31 AUGUST 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,154,675	-	1,154,675	1,157,587
Investments	12	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
		1,154,676	-	1,154,676	1,157,588
<b>CURRENT ASSETS</b>					
Debtors	13	66,914	-	66,914	23,441
Cash at bank and in hand		<u>79,590</u>	<u>10,532</u>	<u>90,122</u>	<u>51,355</u>
		146,504	10,532	157,036	74,796
<b>CREDITORS</b>					
Amounts falling due within one year	14	<u>(14,231)</u>	<u>-</u>	<u>(14,231)</u>	<u>(105,914)</u>
<b>NET CURRENT ASSETS</b>		<u>132,273</u>	<u>10,532</u>	<u>142,805</u>	<u>(31,118)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,286,949	10,532	1,297,481	1,126,470
<b>CREDITORS</b>					
Amounts falling due after more than one year	15	<u>(233,000)</u>	<u>-</u>	<u>(233,000)</u>	<u>(187,000)</u>
<b>NET ASSETS</b>		<u>1,053,949</u>	<u>10,532</u>	<u>1,064,481</u>	<u>939,470</u>
<b>FUNDS</b>					
Unrestricted funds	17			1,053,949	932,838
Restricted funds				<u>10,532</u>	<u>6,632</u>
<b>TOTAL FUNDS</b>				<u>1,064,481</u>	<u>939,470</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE EDEN FOUNDATION HUDDERSFIELD**

**BALANCE SHEET - continued**  
**31 AUGUST 2020**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ...20/05/2021..... and were signed on its behalf by:



.....  
M A Mukhtar - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

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**1. STATUTORY INFORMATION**

The Eden Foundation Huddersfield is a charitable private company limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found in the trustees' report.

**COMPLIANCE WITH THE CHARITIES SORP (FRS102)**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Total income this year includes £60,993 relating to claims under the job retention scheme. This has led to the total income slightly exceeding £500,000. However, the charity has continued to claim the SORP exemptions applicable to smaller charities, as this additional income reflects a contribution towards costs rather than a growth in activity. Management believe the financial statements give a true and fair view of the charity's financial position and financial performance.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The trustees carefully manage the charity's working capital and prioritise spending to ensure that the charity is sustainable at the same time as meeting its charitable objectives. Loan providers are very sympathetic to the charity and have in the past extended concessionary loans. During the year, the global economy was impacted by the COVID19 pandemic. The charitable company took advantage of the Coronavirus Job Retention Scheme to cover the costs of those staff placed on furlough. After the year end, and as at the date of approval of the accounts, the charitable company was fully operational once more and the trustees have therefore continued to prepare the financial statements on a going concern basis.

The presentation currency of the financial statements is the Pound Sterling (£).

**Preparation of consolidated financial statements**

The financial statements contain information about The Eden Foundation Huddersfield as an individual charity and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

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2. ACCOUNTING POLICIES - continued

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

Fixed assets are capitalised at cost. Capitalisation of items of any value occurs when the charity will receive economic benefit of an item over more than one year. Freehold land is not depreciated.

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

**Fixed asset investments**

Fixed asset investments are stated at cost.

**Taxation**

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

**Fund accounting**

Eden Welfare fund was introduced in 2017 to help refugees and offer international support. Funds raised in respect of this are restricted in nature.

All of the company's remaining funds are unrestricted and can be used in accordance with the charitable objectives at the discretion of the trustees.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods and services**

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services and facilities are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the Charity with the other entry being capitalised in fixed assets.

**Financial instruments**

Short term financial assets are measured at transaction price.

Short term financial liabilities including interest free loans received are measured at transaction price.

Long term financial liabilities which constitute interest free loans received are measured at transaction price adjusted for any repayments, and adjusted to the settlement amount if the loan or part of the loan is waived.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

3. DONATIONS AND LEGACIES

	31.8.20	31.8.19
	£	£
Donations	303,943	262,954
Gift aid	31,958	24,126
Donated services and facilities	<u>-</u>	<u>6,630</u>
	<u>335,901</u>	<u>293,710</u>

During the prior year one member of teaching staff volunteered time to the estimated value of £6,630. This did not occur during 2020.

The charity benefits from unpaid general volunteers helping out across various events. The volunteers come from a wide range of professional backgrounds and some from within the education sector. The charity has not recognised the cost of general volunteers in the accounts.

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Provision of education	151,926	118,628	270,554
Governance costs	-	1,083	1,083
Eden Welfare	<u>103,593</u>	<u>-</u>	<u>103,593</u>
	<u>255,519</u>	<u>119,711</u>	<u>375,230</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.20	31.8.19
	£	£
Staff costs	145,545	152,444
Rent	2,278	-
Adult education - sundry	800	650
Child education - sundry	3,303	8,898
Donation payments	<u>103,593</u>	<u>44,680</u>
	<u>255,519</u>	<u>206,672</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

6. SUPPORT COSTS

	Management	Premises	Administration	Governance	Totals
	£	£	£	costs	£
	£	£	£	£	£
Provision of education	21,699	85,262	9,529	2,138	118,628
Governance costs	-	-	-	1,083	1,083
	<u>21,699</u>	<u>85,262</u>	<u>9,529</u>	<u>3,221</u>	<u>119,711</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.20	31.8.19
	£	£
Depreciation - owned assets	35,667	33,140
Independent examiner's remuneration	<u>1,083</u>	<u>1,045</u>

In addition to the above, £4,295 (2019 - £3,094) was paid to the independent examiner in relation to other professional services.

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.20	31.8.19
	£	£
Trustees' salaries	6,500	19,500
Trustees' pension contributions to money purchase schemes	<u>171</u>	<u>479</u>
	<u>6,671</u>	<u>19,979</u>

No trustee received any payment from the charitable company in respect of their role as trustee.

I Hussain was paid £6,500 (2019 - £19,500) salary and £171 pension contributions in the year in respect of services he provided undertaking the role of principal, as permitted by the charitable company's governing document.

However, this arrangement changed during the year and I Hussain is no longer an employee of the charity. Instead, he has been paid for consultancy services amounting to £4,032 in 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020**

**9. STAFF COSTS**

	31.8.20	31.8.19
	£	£
Wages and salaries	164,569	184,969
Social security costs	1,821	1,888
Other pension costs	<u>854</u>	<u>1,036</u>
	<u>167,244</u>	<u>187,893</u>

The average monthly number of employees during the year was as follows:

	31.8.20	31.8.19
Total	<u>30</u>	<u>30</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	243,444	50,266	293,710
<b>Charitable activities</b>			
Provision of education	112,183	-	112,183
Other income	<u>1,384</u>	<u>-</u>	<u>1,384</u>
<b>Total</b>	357,011	50,266	407,277
<b>EXPENDITURE ON</b>			
Raising funds	3,006	-	3,006
<b>Charitable activities</b>			
Provision of education	274,869	-	274,869
Governance costs	1,045	-	1,045
Eden Welfare	-	44,680	44,680
<b>Total</b>	<u>278,920</u>	<u>44,680</u>	<u>323,600</u>
<b>NET INCOME</b>	78,091	5,586	83,677
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	854,747	1,046	855,793

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>932,838</u>	<u>6,632</u>	<u>939,470</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 September 2019	1,253,028	71,128	3,578	1,327,734
Additions	<u>26,691</u>	<u>340</u>	<u>5,724</u>	<u>32,755</u>
At 31 August 2020	<u>1,279,719</u>	<u>71,468</u>	<u>9,302</u>	<u>1,360,489</u>
<b>DEPRECIATION</b>				
At 1 September 2019	107,016	60,554	2,577	170,147
Charge for year	<u>24,994</u>	<u>7,857</u>	<u>2,816</u>	<u>35,667</u>
At 31 August 2020	<u>132,010</u>	<u>68,411</u>	<u>5,393</u>	<u>205,814</u>
<b>NET BOOK VALUE</b>				
At 31 August 2020	<u>1,147,709</u>	<u>3,057</u>	<u>3,909</u>	<u>1,154,675</u>
At 31 August 2019	<u>1,146,012</u>	<u>10,574</u>	<u>1,001</u>	<u>1,157,587</u>

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST LESS IMPAIRMENT</b>	
At 1 September 2019 and 31 August 2020	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 August 2020	<u>1</u>
At 31 August 2019	<u>1</u>

There were no investment assets outside the UK.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.8.20	31.8.19
	£	£
Amounts owed by group undertakings	15,000	-
Gift Aid claim	29,625	17,145
Prepayments and accrued income	<u>22,289</u>	<u>6,296</u>
	<u>66,914</u>	<u>23,441</u>

<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.8.20	31.8.19
	£	£
Other loans (see note 16)	2,000	94,500
Other creditors	205	-
Accruals and deferred income	<u>12,026</u>	<u>11,414</u>
	<u>14,231</u>	<u>105,914</u>

Other loans are made up of interest free loans received by the charity.

Other creditors relate to pension commitments outstanding at the year end.

<b>15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	31.8.20	31.8.19
	£	£
Other loans (see note 16)	<u>233,000</u>	<u>187,000</u>

Other loans are made up of various interest free loans received by the charity. Repayment dates vary and range from April 2021 (included within Creditors Due Within One Year) to December 2022.

**16. LOANS**

An analysis of the maturity of loans is given below:

	31.8.20	31.8.19
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>2,000</u>	<u>94,500</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>74,000</u>	<u>17,000</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>159,000</u>	<u>170,000</u>

**THE EDEN FOUNDATION HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020**

**17. MOVEMENT IN FUNDS**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	932,838	121,111	1,053,949
<b>Restricted funds</b>			
Eden Welfare	6,632	3,900	10,532
<b>TOTAL FUNDS</b>	<u>939,470</u>	<u>125,011</u>	<u>1,064,481</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	394,665	(273,554)	121,111
<b>Restricted funds</b>			
Eden Welfare	107,493	(103,593)	3,900
<b>TOTAL FUNDS</b>	<u>502,158</u>	<u>(377,147)</u>	<u>125,011</u>

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	854,747	78,091	932,838
<b>Restricted funds</b>			
Eden Welfare	1,046	5,586	6,632
<b>TOTAL FUNDS</b>	<u>855,793</u>	<u>83,677</u>	<u>939,470</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2020

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	357,011	(278,920)	78,091
<b>Restricted funds</b>			
Eden Welfare	50,266	(44,680)	5,586
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>407,277</u>	<u>(323,600)</u>	<u>83,677</u>

18. RELATED PARTY DISCLOSURES

	31.8.20	31.8.19
Loan made to TEF Honeybee Ltd (wholly owned subsidiary)	15,000	-
Loan from Trustees - M A Manzoor	85,000	50,000
Rent paid to company controlled by Trustee - M A Manzoor	2,266	-
Consultancy fees paid to Trustees - I Hussain	<u>4,032</u>	<u>-</u>

The interest free loan from a Trustee is included within creditors falling due after more than one year. The loan to the subsidiary, TEF Honeybee Ltd, is interest free and included within Debtors.

The rent paid relates to the lease of land used as a car park by the Charity, which is held by a company owned by the Trustee. The amount paid covered the cost of the lease due by that company to Kirklees Council.

19. FINANCIAL INSTRUMENTS

	31.08.20	31.08.19
	£	£
Financial assets that are debt instruments measured at amortised cost	<u>134,747</u>	<u>68,500</u>
Financial liabilities measured at amortised cost	<u>235,000</u>	<u>281,500</u>

**THE EDEN FOUNDATION HUDDERSFIELD****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

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	31.8.20 £	31.8.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	303,943	262,954
Gift aid	31,958	24,126
Donated services and facilities	<u>-</u>	<u>6,630</u>
	335,901	293,710
<b>Charitable activities</b>		
Grants	83,407	-
Provision of education	<u>82,988</u>	<u>112,183</u>
	166,395	112,183
<b>Other income</b>		
Insurance claim	(692)	1,384
Bank error compensation	299	-
Room hire income	<u>255</u>	<u>-</u>
	<u>(138)</u>	<u>1,384</u>
<b>Total incoming resources</b>	502,158	407,277
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	1,917	3,006
<b>Charitable activities</b>		
Wages	143,041	149,999
Social security	1,821	1,888
Pensions	683	557
Rent	2,278	-
Adult education - sundry	800	650
Child education - sundry	3,303	8,898
Donation payments	<u>103,593</u>	<u>44,680</u>
	255,519	206,672
<b>Support costs</b>		
<b>Management</b>		
Trustees' salaries	6,500	19,500
Trustees' pension contributions	171	479
Carried forward	6,671	19,979

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**THE EDEN FOUNDATION HUDDERSFIELD**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

	31.8.20 £	31.8.19 £
<b>Management</b>		
Brought forward	6,671	19,979
Wages	<u>15,028</u>	<u>15,470</u>
	21,699	35,449
<b>Premises</b>		
Rates and water	4,578	5,841
Insurance	5,256	5,221
Light and heat	14,819	15,073
Sundries	3,933	1,188
Bank charges	-	419
Repairs and renewals	18,523	3,563
Legal and professional fees	5,302	3,749
Depreciation of freehold property	24,994	24,461
Depreciation of fixtures and fittings	<u>7,857</u>	<u>7,771</u>
	85,262	67,286
<b>Administration</b>		
Telephone and other communications	1,231	1,222
Postage and stationery	2,025	1,788
Payroll processing costs	2,157	1,042
Donation payments	-	3,130
Maktab management software	1,300	-
Depreciation of tangible fixed assets	<u>2,816</u>	<u>908</u>
	9,529	8,090
<b>Governance costs</b>		
Accountancy fees	2,138	2,052
Independent examiner's remuneration	<u>1,083</u>	<u>1,045</u>
	<u>3,221</u>	<u>3,097</u>
Total resources expended	<u>377,147</u>	<u>323,600</u>
Net income	<u>125,011</u>	<u>83,677</u>

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