

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**

	Page
Report of the Trustees	1 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 18
Detailed Statement of Financial Activities	19 to 20

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

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**

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.

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

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.

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

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 on20/05/2021..... and signed on its behalf by:



M A Mukhtar - Trustee

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

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

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: 20th 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	228,408	107,493	335,901	293,710
Charitable activities					
Provision of education		166,395	-	166,395	112,183
Other income		(138)	-	(138)	1,384
Total		394,665	107,493	502,158	407,277
EXPENDITURE ON					
Raising funds		1,917	-	1,917	3,006
Charitable activities	4				
Provision of education		270,554	-	270,554	274,869
Governance costs		1,083	-	1,083	1,045
Eden Welfare		-	103,593	103,593	44,680
Total		273,554	103,593	377,147	323,600
NET INCOME		121,111	3,900	125,011	83,677
RECONCILIATION OF FUNDS					
Total funds brought forward		932,838	6,632	939,470	855,793
TOTAL FUNDS CARRIED FORWARD		<u>1,053,949</u>	<u>10,532</u>	<u>1,064,481</u>	<u>939,470</u>

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 £
FIXED ASSETS					
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
CURRENT ASSETS					
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
CREDITORS					
Amounts falling due within one year	14	<u>(14,231)</u>	<u>-</u>	<u>(14,231)</u>	<u>(105,914)</u>
NET CURRENT ASSETS		<u>132,273</u>	<u>10,532</u>	<u>142,805</u>	<u>(31,118)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,286,949	10,532	1,297,481	1,126,470
CREDITORS					
Amounts falling due after more than one year	15	<u>(233,000)</u>	<u>-</u>	<u>(233,000)</u>	<u>(187,000)</u>
NET ASSETS		<u>1,053,949</u>	<u>10,532</u>	<u>1,064,481</u>	<u>939,470</u>
FUNDS	17				
Unrestricted funds				1,053,949	932,838
Restricted funds				<u>10,532</u>	<u>6,632</u>
TOTAL FUNDS				<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

- 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 2020

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**

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

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	-	6,630
	<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 costs	Totals
	£	£	£	£	£
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.

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	854	1,036
	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	243,444	50,266	293,710
Charitable activities			
Provision of education	112,183	-	112,183
Other income	<u>1,384</u>	<u>-</u>	<u>1,384</u>
Total	357,011	50,266	407,277
EXPENDITURE ON			
Raising funds	3,006	-	3,006
Charitable activities			
Provision of education	274,869	-	274,869
Governance costs	1,045	-	1,045
Eden Welfare	-	44,680	44,680
	<u>278,920</u>	<u>44,680</u>	<u>323,600</u>
Total	278,920	44,680	323,600
NET INCOME	78,091	5,586	83,677
RECONCILIATION OF FUNDS			
Total funds brought forward	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 £
TOTAL FUNDS CARRIED FORWARD	<u>932,838</u>	<u>6,632</u>	<u>939,470</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
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>
DEPRECIATION				
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>
NET BOOK VALUE				
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 £
COST LESS IMPAIRMENT —	
At 1 September 2019 and 31 August 2020	<u>1</u>
NET BOOK VALUE	
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**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	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>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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.

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

	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>

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 £
Unrestricted funds			
General fund	932,838	121,111	1,053,949
Restricted funds			
Eden Welfare	6,632	3,900	10,532
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	394,665	(273,554)	121,111
Restricted funds			
Eden Welfare	107,493	(103,593)	3,900
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	854,747	78,091	932,838
Restricted funds			
Eden Welfare	1,046	5,586	6,632
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	357,011	(278,920)	78,091
Restricted funds			
Eden Welfare	50,266	(44,680)	5,586
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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**

	31.8.20 £	31.8.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	303,943	262,954
Gift aid	31,958	24,126
Donated services and facilities	-	6,630
	<u>335,901</u>	<u>293,710</u>
Charitable activities		
Grants	83,407	-
Provision of education	82,988	112,183
	<u>166,395</u>	<u>112,183</u>
Other income		
Insurance claim	(692)	1,384
Bank error compensation	299	-
Room hire income	255	-
	<u>(138)</u>	<u>1,384</u>
Total incoming resources	502,158	407,277
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,917	3,006
Charitable activities		
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	103,593	44,680
	<u>255,519</u>	<u>206,672</u>
Support costs		
Management		
Trustees' salaries	6,500	19,500
Trustees' pension contributions	171	479
Carried forward	6,671	19,979

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

	31.8.20 £	31.8.19 £
Management		
Brought forward	6,671	19,979
Wages	<u>15,028</u>	<u>15,470</u>
	21,699	35,449
Premises		
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
Administration		
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
Governance costs		
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>