

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

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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

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.

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

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.

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

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.

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

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**

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

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	321,263	133,821	455,084	398,365
Charitable activities					
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>
Total		<u>491,320</u>	<u>133,821</u>	<u>625,141</u>	<u>559,709</u>
EXPENDITURE ON					
Raising funds	5	5,899	-	5,899	3,253
Charitable activities					
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>
Total		<u>529,959</u>	<u>135,237</u>	<u>665,196</u>	<u>541,013</u>
NET INCOME/(EXPENDITURE)		(38,639)	(1,416)	(40,055)	18,696
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,235,773</u>	<u>7,660</u>	<u>1,243,433</u>	<u>1,224,737</u>
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
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
CURRENT ASSETS					
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
CREDITORS					
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>
NET CURRENT ASSETS					
		<u>171,517</u>	<u>6,244</u>	<u>177,761</u>	<u>235,706</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,785,134	6,244	1,791,378	1,375,433
CREDITORS					
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>
NET ASSETS					
		<u>1,197,134</u>	<u>6,244</u>	<u>1,203,378</u>	<u>1,243,433</u>
FUNDS	20				
Unrestricted funds				1,197,134	1,235,773
Restricted funds				<u>6,244</u>	<u>7,660</u>
TOTAL FUNDS				<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

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 on17/01/2024..... and were signed on its behalf by:

Asaf Mukhtar

.....
M A Mukhtar - Trustee

The notes form part of these financial statements

THE EDEN FOUNDATION HUDDERSFIELD

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	31.8.23 £	31.8.22 £
Cash flows from operating activities			
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>
Cash flows from investing activities			
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>
Cash flows from financing activities			
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/>
Change in cash and cash equivalents in the reporting period		(62,344)	62,422
Cash and cash equivalents at the beginning of the reporting period		<u>186,829</u>	<u>124,407</u>
Cash and cash equivalents at the end of the reporting period		<u><u>124,485</u></u>	<u><u>186,829</u></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 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(40,055)	18,696
Adjustments for:		
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	263	9,263
Net cash (used in)/provided by operations	<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 £
Net cash			
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>
Debt			
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>
Total	<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>

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	250	-
	<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
	<u>37</u>	<u>35</u>
Total		

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<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 £
COST					
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	-	(227)	-	-	(227)
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>
DEPRECIATION					
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	-	(57)	-	-	(57)
At 31 August 2023	<u>218,076</u>	<u>75,994</u>	<u>13,586</u>	<u>9,769</u>	<u>317,425</u>
NET BOOK VALUE					
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 £
COST LESS IMPAIRMENT	
At 1 September 2022	1
Additions	<u>1</u>
At 31 August 2023	<u>2</u>
NET BOOK VALUE	
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**

15. STOCKS

	31.8.23	31.8.22
	£	£
Stocks	<u>3,256</u>	<u>3,256</u>

16. DEBTORS

	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>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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.

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 £
Unrestricted funds			
General fund	1,235,773	(38,639)	1,197,134
Restricted funds			
Eden Welfare	7,660	(1,416)	6,244
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	491,320	(529,959)	(38,639)
Restricted funds			
Eden Welfare	133,821	(135,237)	(1,416)
TOTAL FUNDS	<u>625,141</u>	<u>(665,196)</u>	<u>(40,055)</u>

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

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	415,456	363,839
Gift aid	<u>39,628</u>	<u>34,526</u>
	455,084	398,365
Charitable activities		
Provision of education	168,210	159,799
Other income		
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>
Total incoming resources	625,141	559,709
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	5,899	3,253
Charitable activities		
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
Support costs		
Management		
Wages	18,501	17,902
Premises		
Rates and water	9,943	8,856
Carried forward	9,943	8,856

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THE EDEN FOUNDATION HUDDERSFIELD

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

	31.8.23 £	31.8.22 £
Premises		
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
Administration		
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
Governance costs		
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>
Net (expenditure)/income	<u>(40,055)</u>	<u>18,696</u>

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