

**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

## Contents

---

	<b>Page</b>
Group Trustees' report	1 - 6
Independent auditor's report	7 - 10
Consolidated Statement of Financial Activities	11 - 12
Consolidated balance sheet	13
Charity balance sheet	14
Consolidated statement of cash flows	15
Notes to the financial statements	16 - 33

---

# The Eden Foundation Huddersfield

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

### For the year ended 31 August 2024

---

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**

---

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**

---

#### 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

---

#### 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**

---

### **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

---

### 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

---

#### 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

---

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

---

#### **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.

# **The Eden Foundation Huddersfield**

## **Independent auditor's report (continued)**

### **To the members of The Eden Foundation Huddersfield**

---

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 noncompliance. 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  
.....

**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	<b>3</b>	263,829	350,196	614,025	455,084
Charitable activities	<b>4</b>	205,971	-	205,971	168,210
Other trading activities	<b>5</b>	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	<b>6</b>	365,982	-	365,982	189,709
Charitable activities	<b>7</b>	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
<b>Total income</b>		<u>686,827</u>	<u>133,821</u>	<u>820,648</u>
<b>Expenditure on:</b>				
Raising funds	<b>6</b>	189,709	-	189,709
Charitable activities	<b>7</b>	524,060	135,237	659,297
<b>Total expenditure</b>		<u>713,769</u>	<u>135,237</u>	<u>849,006</u>
<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		<u>1,165,775</u>	<u>7,660</u>	<u>1,173,435</u>
<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
			1,650,299		1,623,775
<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	
		206,803		204,680	
<b>Creditors: amounts falling due within one year</b>	19	(90,427)		(95,378)	
<b>Net current assets</b>			116,376		109,302
<b>Total assets less current liabilities</b>			1,766,675		1,733,077
<b>Creditors: amounts falling due after more than one year</b>	20		(613,000)		(588,000)
<b>Net assets</b>			1,153,675		1,145,077
<b>The funds of the charity</b>					
Restricted income funds	21		136,444		6,244
Unrestricted funds	22		1,017,231		1,138,833
			1,153,675		1,145,077

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><u>1,215,363</u></u>		<u><u>1,203,378</u></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><u>11,985</u></u>		<u><u>(40,055)</u></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

		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		<u>(15,000)</u>		<u>(25,000)</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

---

#### **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

---

#### 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

---

#### 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 £
<b>Provision of education</b>		
Provision of education	<u>205,971</u>	<u>168,210</u>

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

#### 5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 unaudited £
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

	Unrestricted funds 2024 £	Unrestricted funds 2023 unaudited £
<b>Fundraising and publicity</b>		
Fundraising costs	4,930	5,899
<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

#### 7 Expenditure on charitable activities

	Provision of education 2024 £	Eden Welfare 2024 £	Total 2024 £
<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 2023 unaudited £	Governance costs 2023 unaudited £	Eden Welfare 2023 unaudited £	Total 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

	2024	2023
	£	unaudited £
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:

	2024	2023
	£	unaudited £
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

	2024	2023
	£	unaudited £
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></u>	<u></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:

	2024	2023
	Number	unaudited Number
Provision of education	34	36
Trading activities	13	10
Support	1	1
Total	48	47

#### Employment costs

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

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

#### 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	(10,770)	(584)
Share capital	1	1
Total reserves	(10,771)	(585)
	(10,770)	(584)

### 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	1,860,685	13,245	116,148	14,866	23,500	2,028,444
<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	254,690	5,049	89,381	12,960	16,065	378,145
<b>Carrying amount</b>						
At 31 August 2024	1,605,995	8,196	26,767	1,906	7,435	1,650,299
At 31 August 2023 (unaudited)	1,598,039	4,928	9,459	1,435	9,914	1,623,775

**For the year ended 31 August 2024**

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

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

- 28 -

# 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>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Finished goods and goods for resale	3,256	3,256	3,256	3,256
<b>17 Debtors</b>	<b>Group 2024</b>	<b>2023 unaudited</b>	<b>Company 2024</b>	<b>2023 unaudited</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</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
	64,715	47,150	64,180	47,150
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
<b>Amounts falling due after more than one year:</b>	<b>£</b>	<b>unaudited £</b>	<b>£</b>	<b>unaudited £</b>
Concessionary loans	-	-	96,600	90,000
<b>Total debtors</b>	<b>64,715</b>	<b>47,150</b>	<b>160,780</b>	<b>137,150</b>

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>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Concessionary loans	617,000	597,000	617,000	597,000
Payable within one year	4,000	9,000	4,000	9,000
Payable after one year	613,000	588,000	613,000	588,000

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	<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>
	<u><u>1,017,231</u></u>	<u><u>136,444</u></u>	<u><u>1,153,675</u></u>
	Unrestricted funds 2023 unaudited £	Restricted funds 2023 unaudited £	Total 2023 unaudited £
<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>
	<u><u>1,138,833</u></u>	<u><u>6,244</u></u>	<u><u>1,145,077</u></u>
<b>Company</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</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>
	<u><u>1,078,919</u></u>	<u><u>136,444</u></u>	<u><u>1,215,363</u></u>
	Unrestricted funds 2023 unaudited £	Restricted funds 2023 unaudited £	Total 2023 unaudited £
<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>
	<u><u>1,197,134</u></u>	<u><u>6,244</u></u>	<u><u>1,203,378</u></u>

# The Eden Foundation Huddersfield

## Notes to the financial statements (continued)

### For the year ended 31 August 2024

#### 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>
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>	<b>84,053</b>	<b>3,603</b>

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

	<b>At 1 September 2023 unaudited £</b>	<b>Cash flows £</b>	<b>Other non- cash changes £</b>	<b>At 31 August 2024 £</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

**Document E-Sign Status** E-Signed

### E-Sign Activity Summary

Mohammed Mukhtar E-Signed

### Document Activity History

Document history shows most recent activity first

Date	Activity
Mon, 27 Oct 2025 14:15:14 GMT	Connor Jewsbury viewed the document
Mon, 27 Oct 2025 11:21:54 GMT	Mohammed Mukhtar viewed the document

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

**<http://djh.accountantspace.co.uk/messages/VerifyDocument>**