

# EDEN EDUCATION CENTRE

England & Wales · Charity number 1154289

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2013-10-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** UNIT 6 & 6A  
Glandwr Industrial Estate  
Aberbeeg  
NP13 2XE

**Phone** 01495212722

**Email** [adele@edeneducationcentre.org](mailto:adele@edeneducationcentre.org)

**Website** [www.edeneducationcentre.org](http://www.edeneducationcentre.org)

## Activities

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**Objects:** THE OBJECTS ARE TO FURTHER THE EDUCATION OF PERSONS OF ANY AGE IN WALES, SUCH OBJECT TO BE PURSUED;- AT PREMISES OF THE CHARITY OR AT EDUCATIONAL ESTABLISHMENTS ELSEWHERE;- USING A WIDE RANGE OF EQUIPMENT;- USING TECHNOLOGY AND COMPUTERS;IN SUCH MANNER (WHETHER OR NOT INCLUDING THE FOREGOING) AS THE TRUSTEES MAY FROM TIME TO TIME DEEM APPROPRIATE.

**Activities:** Eden Education Centre provides Education to schools and Colleges working from foundation phase children (age3) through key stage 2, 3 and 4. This is delivered using the medium of Lego Education. lego Education uses STEM (science, Technology, Engineering and Maths) to deliver the curriculum in a fun and relevant way. Eden Education works closely with the local education authorities.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

## Geography

- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£202,068	£194,573	-	-
2023-08-31	£181,335	£160,009	-	-
2022-08-31	£56,685	£69,268	-	-
2021-08-31	£145,938	£163,408	-	-
2020-08-31	£109,856	£69,897	-	-

## Trustees

Name	Role	Appointed
JONATHAN DAVID GRIFFITH LLOYD		2013-07-17
Peter Mark Jones		2013-07-17
Trevor Jones		2013-07-17

**EDEN EDUCATION CENTRE**

England & Wales - Charity number 1154289

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# Accounts

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## **Eden Education Annual Report 2023-2024**

Eden Education has undergone significant changes in its school structure following the COVID-19 pandemic. We now operate from a new building and have become more supportive within the educational play sector.

For financial reasons, Eden Education now runs educational classes daily through the use of play centres. These play centres offer a great backdrop for parents to be supported with educational resources such as child-led learning provisions with Blaenau Gwent County Council and the local community hubs.

Children and parents are encouraged to bring their children to activity classes called "Little Pips." These classes promote child dexterity, collaborative learning with other children, and hand-eye coordination.

Eden Education has developed a strong community feel, linked with local churches and food agencies to support families within Blaenau Gwent.

Looking ahead, we have embarked on an exciting building project to create a sensory room for all children. This room will include full sensory support such as light, sound, smell, and touch. We are pleased with this project and know it will be used extensively by the local authority.

Eden also plans to expand by reintroducing the arts project in schools, focusing on music and creativity in the classroom. We aim to employ individuals to get this project off the ground, with a planned start in Autumn 2025.

We are pleased with the progress we have made as a charity and the impact we are having within the local authority, especially our links with Tussle Trust and other supportive agencies.

Many thanks,  
Eden Trustees

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**EDEN EDUCATION CENTRE**

England & Wales - Charity number 1154289

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# Accounts

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## Eden Education annual report 2022 – 2023

Eden Education has had to adapt with changing times, while the charity still holds fast to its values and ethos that “we can make a difference” we have seen the financial landscape change in-front of our eyes,

The education system has and is facing some major battles and challenges financially with finances being squeezed daily, budgets being cut and our challenge is still to deliver education in a fun and relational way to see every child flourish.

To that end the changing of financial giving of gift aid this year has made a significant difference to us as a charity, we’ve employed more people than ever before and have expanded further than before but we are still a charity that makes a difference supporting more schools than ever with school reward scheme.

Eden Education now has over 40 schools signed up to our school reward scheme with growth happening on a quarterly basis. We are seeing more and more parents interacting with us and as a charity we are helping them with a new approach.

Eden Education has moved into a more holistic approach with the continuation of helping children with their education and have now linked with baby banks and local food banks to help parents as they face ever increasing landscape of change.

So right now Eden Education is not only supporting children with there education but also supporting parents, schools, children’s nursery’s, the wider community with strong links with food banks and baby banks.

We are so grateful for the help and support of all of the volunteers, partners and trustee’s that help Eden thrive and grow Thank you!!!

Signed on behalf of the trustees

P Jones

Charity registration number: 1154289

# Eden Education Centre

Annual Report and Financial Statements

for the Year Ended 31 August 2023

## **Eden Education Centre**

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## Eden Education Centre

### Reference and Administrative Details

<b>Trustee</b>	Mr Trevor Jones
<b>Charity Registration Number</b>	1154289
<b>Principal Office</b>	Unit 7 Glandwr Ind Est Aberbeeg, Abertillery Blaenau Gwent Wales NP13 2LN
<b>Accountants</b>	<a href="#">Accountant details</a>

# Eden Education Centre

## Trustee' Report

The trustee present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

### **Objectives and activities** **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustee of the charity on ..... and signed on its behalf by:

.....  
Mr Trevor Jones  
Trustee

## Eden Education Centre

### Statement of Trustee' Responsibilities

The trustee are responsible for preparing the trustee' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee 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 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 business.

The trustee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustee are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustee of the charity on ..... and signed on its behalf by:

.....  
Mr Trevor Jones  
Trustee

## Eden Education Centre

### Statement of Financial Activities for the Year Ended 31 August 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		<u>181,335</u>	<u>181,335</u>
Total income		<u>181,335</u>	<u>181,335</u>
<b>Expenditure on:</b>			
Raising funds		(138,154)	(138,154)
Charitable activities		<u>(21,855)</u>	<u>(21,855)</u>
Total expenditure		<u>(160,009)</u>	<u>(160,009)</u>
Net income		<u>21,326</u>	<u>21,326</u>
Net movement in funds		21,326	21,326
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>(30,261)</u>	<u>(30,261)</u>
Total funds carried forward	14	<u><u>(8,935)</u></u>	<u><u>(8,935)</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 6 to 15 form an integral part of these financial statements.

**Eden Education Centre**  
**(Registration number: 1154289)**  
**Balance Sheet as at 31 August 2023**

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	9	39,155	6,935
Cash at bank and in hand	10	3,349	735
		42,504	7,670
<b>Creditors: Amounts falling due within one year</b>	11	(42,686)	(24,815)
<b>Total assets less current liabilities</b>		(182)	(17,145)
<b>Creditors: Amounts falling due after more than one year</b>	12	(8,753)	(13,116)
<b>Net liabilities</b>		(8,935)	(30,261)
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		(8,935)	(30,261)
<b>Total funds</b>	14	(8,935)	(30,261)

The financial statements on pages 4 to 15 were approved by the trustee, and authorised for issue on ..... and signed on their behalf by:

.....  
Mr Trevor Jones  
Trustee

# Eden Education Centre

## Notes to the Financial Statements for the Year Ended 31 August 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Eden Education Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

## Eden Education Centre

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustee discretion in furtherance of the objectives of the charity.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Eden Education Centre

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Eden Education Centre

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Eden Education Centre

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Regular giving and capital donations	181,335	181,335
<b>Total for 2023</b>	181,335	181,335
<b>Total for 2022</b>	56,685	56,685

### 3 Expenditure on raising funds

#### a) Costs of trading activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Costs of goods sold		1,044	1,044
<b>Total for 2023</b>		1,044	1,044
<b>Total for 2022</b>		527	527

**Eden Education Centre**

**Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)**

**b) Investment management costs**

	Note	Unrestricted funds General £	Total funds £
<b>Total for 2023</b>		-	-
<b>Total for 2022</b>		2,422	2,422
			<b>Total costs £</b>

**4 Expenditure on charitable activities**

	Note	Unrestricted funds General £	Total funds £
Governance costs		21,855	21,855
<b>Total for 2022</b>		9,459	9,459
			<b>Total expenditure £</b>

**5 Analysis of governance and support costs**

**Governance costs**

## Eden Education Centre

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Staff costs		
Social security costs	12,356	12,356
Pension costs	3,098	3,098
Audit fees		
Other fees paid to auditors	1,067	1,067
Other governance costs	5,334	5,334
<b>Total for 2023</b>	<b>21,855</b>	<b>21,855</b>
<b>Total for 2022</b>	<b>9,459</b>	<b>9,459</b>

#### 6 Staff costs

The aggregate payroll costs were as follows:

	<b>2023 £</b>	<b>2022 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	137,110	56,860
Social security costs	12,356	736
Pension costs	3,098	383
	<b>152,564</b>	<b>57,979</b>

No employee received emoluments of more than £60,000 during the year

## Eden Education Centre

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 7 Auditors' remuneration

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Debtors

	2023 £	2022 £
Other debtors	<u>39,155</u>	<u>6,935</u>

#### 10 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>3,349</u>	<u>735</u>

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

	2023 £	2022 £
Bank loans	2,752	4,048
Other taxation and social security	-	492
Trustee current accounts	18,970	19,570
Other creditors	<u>20,964</u>	<u>705</u>
	<u>42,686</u>	<u>24,815</u>

#### 12 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	<u>8,753</u>	<u>13,116</u>

#### 13 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,098 (2022 - £383).

## Eden Education Centre

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 14 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>				
General	<u>(30,261)</u>	<u>181,335</u>	<u>(160,009)</u>	<u>(8,935)</u>
	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted funds</b>				
General	<u>(17,678)</u>	<u>56,685</u>	<u>(69,268)</u>	<u>(30,261)</u>

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2023 £
Current assets	42,504	42,504
Current liabilities	(42,686)	(42,686)
Creditors over 1 year	<u>(8,753)</u>	<u>(8,753)</u>
Total net assets	<u>(8,935)</u>	<u>(8,935)</u>
	Unrestricted funds General £	Total funds at 31 August 2022 £
Current assets	7,670	7,670
Current liabilities	(24,815)	(24,815)
Creditors over 1 year	<u>(13,116)</u>	<u>(13,116)</u>
Total net assets	<u>(30,261)</u>	<u>(30,261)</u>

## Eden Education Centre

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 16 Analysis of net funds

	<b>At 1 September 2022 £</b>	<b>At 31 August 2023 £</b>
Cash at bank and in hand	<u>735</u>	<u>735</u>
Net debt	<u>735</u>	<u>735</u>
	<b>At 1 September 2021 £</b>	<b>At 31 August 2022 £</b>
Net debt	<u>-</u>	<u>-</u>

## Eden Education Centre

### Detailed Statement of Financial Activities for the Year Ended 31 August 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>181,335</u>	<u>56,685</u>
Total income	<u>181,335</u>	<u>56,685</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(138,154)	(59,809)
Charitable activities (analysed below)	<u>(21,855)</u>	<u>(9,459)</u>
Total expenditure	<u>(160,009)</u>	<u>(69,268)</u>
Net income/(expenditure)	<u>21,326</u>	<u>(12,583)</u>
Net movement in funds	21,326	(12,583)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>(30,261)</u>	<u>(17,678)</u>
Total funds carried forward	<u><u>(8,935)</u></u>	<u><u>(30,261)</u></u>

This page does not form part of the statutory financial statements.

## Eden Education Centre

### Detailed Statement of Financial Activities for the Year Ended 31 August 2023 (continued)

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b><i>Donations and legacies</i></b>		
Committed giving	181,335	56,685
	181,335	56,685
	181,335	56,685
<b><i>Raising funds</i></b>		
Purchases	(1,044)	-
Subcontract cost	-	(527)
Wages and salaries	(137,110)	(56,860)
Travelling	-	(1,922)
Loan interest	-	(500)
	(138,154)	(59,809)
	(138,154)	(59,809)
<b><i>Charitable activities</i></b>		
Staff NIC (Employers)	(12,356)	(736)
Staff pensions (Defined contribution) - pension scheme 1	(3,098)	(383)
Light, heat and power	(522)	(1,129)
Insurance	(819)	(1,942)
General maintenance	(80)	(87)
Telephone and fax	(696)	(477)
Computer software and maintenance costs	-	(821)
Trade subscriptions	(2,370)	(1,467)
Hire of other assets (Spot hire)	(753)	-
Accountancy fees	(1,067)	(800)
Legal and professional fees	-	(1,549)
Bank charges	(94)	(68)
	(21,855)	(9,459)
	(21,855)	(9,459)

This page does not form part of the statutory financial statements.

## **Eden Education Centre Independent Examination Report**

### **Independent Examiner's Report to the Trustees of Eden Education Centre**

I report on the accounts of Eden Education Centre for the Year ended 31<sup>st</sup> August 2023.

#### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

#### **Basis of Independent examiners report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

#### **Independent examiners statement**

In connection with my examination no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with section 130 of the 2011 act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) To which in my opinion attention should be drawn in order to enable proper understanding of the accounts to be reached.

**GDS Accountancy limited** T/A Aims Accountants for Business

***Mohammed Walji MAAT, MIAB***

Member of the Association of Accounting Technicians (Regulated and Licensed by AAT )

8 Tynewdd Terrace  
Newbridge  
NP11 4LU  
30/05/2023

**EDEN EDUCATION CENTRE**

England & Wales - Charity number 1154289

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# Accounts

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## Eden Education Annual Report 2021-2022

### Delivering LEGO Education to schools

During the global pandemic we delivered LEGO Education into homes of the students in the schools we work with. The children were provided with a LEGO kit and an iPad and we provided the instruction to the class over Teams calls.

In April 2021, Eden Education returned to in-person teaching, however, after the global pandemic and ongoing fear of further outbreaks, coupled with a world energy crisis and therefore has had to face the reality that school spend on paying for buses for trips has been significantly impacted and therefore the expected growth model that we had hoped for has really taken a tumble.

The Charity has taken a strong look at its strengths and has decided to drive forward with its growth model, we are looking at changing how we deliver education to schools. Over the past 8 years we have always delivered Lego Education to school children at our purpose-built centre, however this model will not work in the future when schools are struggling with funds.

We have now taken the decision to deliver Lego Education to schools by taking the kits and computer equipment, primarily, but not exclusively, into the classrooms. We currently see that this is one of the only ways to keep costs down for schools whilst still enabling students to access the benefits of LEGO Education.

### Reward Scheme

Despite the financial turbulence of the previous year, the charity still feels that the best way to encourage schools in health and well-being is to invest in the children by continuing with our reward scheme. Prior to the pandemic, this reward scheme was relating to attendance, however the charity didn't feel that this method was an appropriate measure due to the ongoing difficulties with the pandemic and attendance being out of the children's control. Therefore we chose to reward the children with free play centre passes by donating 100 passes to each school that signs up to the scheme, and the school reward the children that they believe embodies the spirit of one of the Welsh Government's Four Purposes from the new curriculum. This has been received with an unanimous thumbs up from teachers and children, Eden Education has given away thousands of reward passes to date. As trustees we aim to grow the reward system through the schools and to impact more children through more schools, this will be done through promotion through our channels.

Eden Education believes that despite this being a challenging season we are continuing to achieve our aims which is to CREATE | ENGAGE | INSPIRE the next generation and making a difference in the surrounding boroughs.

Signed on behalf of the trustees.

Charity registration number: 1154289

# Eden Education Training Ltd

Annual Report and Financial Statements

for the Year Ended 31 August 2022

# **Eden Education Training Ltd**

## **Contents (continued)**

Reference and Administrative Details	1
Trustee' Report	2
Statement of Trustee' Responsibilities	3
Statement of Financial Activities	4
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## **Eden Education Training Ltd**

### **Reference and Administrative Details**

<b>Trustee</b>	Mr Trevor Jones
<b>Charity Registration Number</b>	1154289
<b>Principal Office</b>	Unit 7 Glandwr Ind Est Aberbeeg, Abertillery Blaenau Gwent Wales NP13 2LN
<b>Accountants</b>	<a href="#">Accountant details</a>

# Eden Education Training Ltd

## Trustee' Report

The trustee present the annual report together with the financial statements of the charity for the year ended 31 August 2022.

### **Objectives and activities**

#### **Financial instruments**

##### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustee of the charity on ..... and signed on its behalf by:

.....  
Mr Trevor Jones  
Trustee

## **Eden Education Training Ltd**

### **Statement of Trustee' Responsibilities**

The trustee are responsible for preparing the trustee' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustee 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 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 business.

The trustee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustee are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustee of the charity on ..... and signed on its behalf by:

.....

Mr Trevor Jones

Trustee

## Eden Education Training Ltd

### Statement of Financial Activities for the Year Ended 31 August 2022

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		<u>56,685</u>	<u>56,685</u>
Total income		<u>56,685</u>	<u>56,685</u>
<b>Expenditure on:</b>			
Raising funds		(59,809)	(59,809)
Charitable activities		<u>(9,459)</u>	<u>(9,459)</u>
Total expenditure		<u>(69,268)</u>	<u>(69,268)</u>
Net expenditure		<u>(12,583)</u>	<u>(12,583)</u>
Net movement in funds		(12,583)	(12,583)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>(17,678)</u>	<u>(17,678)</u>
Total funds carried forward	13	<u><u>(30,261)</u></u>	<u><u>(30,261)</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

**Eden Education Training Ltd**  
**(Registration number: 1154289)**  
**Balance Sheet as at 31 August 2022**

	Note	2022 £
<b>Current assets</b>		
Debtors	8	6,935
Cash at bank and in hand	9	<u>735</u>
		7,670
<b>Creditors: Amounts falling due within one year</b>	10	<u>(24,815)</u>
<b>Total assets less current liabilities</b>		(17,145)
<b>Creditors: Amounts falling due after more than one year</b>	11	<u>(13,116)</u>
<b>Net liabilities</b>		<u><u>(30,261)</u></u>
<b>Funds of the charity:</b>		
<b>Unrestricted income funds</b>		
Unrestricted funds		<u>(30,261)</u>
<b>Total funds</b>	13	<u><u>(30,261)</u></u>

The financial statements on pages 4 to 14 were approved by the trustee, and authorised for issue on .....  
and signed on their behalf by:

.....  
Mr Trevor Jones  
Trustee

# Eden Education Training Ltd

## Notes to the Financial Statements for the Year Ended 31 August 2022

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Eden Education Training Ltd meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

The trustee consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

## **Eden Education Training Ltd**

### **Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)**

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustee discretion in furtherance of the objectives of the charity.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## **Eden Education Training Ltd**

### **Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)**

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Eden Education Training Ltd

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Eden Education Training Ltd

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Regular giving and capital donations	56,685	56,685
<b>Total for 2022</b>	<u>56,685</u>	<u>56,685</u>

### 3 Expenditure on raising funds

#### a) Costs of trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Costs of goods sold	527	527
<b>Total for 2022</b>	<u>527</u>	<u>527</u>

#### b) Investment management costs

## Eden Education Training Ltd

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		2,422	2,422
<b>Total for 2022</b>		2,422	2,422
			<b>Total costs £</b>

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		9,459	9,459
			<b>Total expenditure £</b>

#### 5 Analysis of governance and support costs

##### Governance costs

		Unrestricted funds General £	Total funds £
Staff costs			
Social security costs		736	736
Pension costs		383	383
Audit fees			
Other fees paid to auditors		800	800
Legal fees		1,549	1,549
Other governance costs		5,991	5,991
<b>Total for 2022</b>		9,459	9,459

#### 6 Staff costs

The aggregate payroll costs were as follows:

## Eden Education Training Ltd

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

	2022 £
<b>Staff costs during the year were:</b>	
Wages and salaries	56,860
Social security costs	736
Pension costs	383
	<hr/>
	57,979
	<hr/> <hr/>

No employee received emoluments of more than £60,000 during the year

## Eden Education Training Ltd

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Debtors

	<b>2022</b>
	£
Other debtors	6,935

#### 9 Cash and cash equivalents

	<b>2022</b>
	£
Cash at bank	735

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

	<b>2022</b>
	£
Bank loans	4,048
Other taxation and social security	492
Trustee current accounts	19,570
Other creditors	705
	24,815

#### 11 Creditors: amounts falling due after one year

	<b>2022</b>
	£
Bank loans	13,116

#### 12 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £383 (2021 - £Nil).

#### 13 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted funds</b>				
General	(17,678)	56,685	(69,268)	(30,261)

## Eden Education Training Ltd

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### Unrestricted funds

#### 14 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 August 2022 £</b>
Current assets	7,670	7,670
Current liabilities	(24,815)	(24,815)
Creditors over 1 year	<u>(13,116)</u>	<u>(13,116)</u>
Total net assets	<u><u>(30,261)</u></u>	<u><u>(30,261)</u></u>

## Eden Education Training Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 August 2022

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>56,685</u>	<u>-</u>
Total income	<u>56,685</u>	<u>-</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(59,809)	-
Charitable activities (analysed below)	<u>(9,459)</u>	<u>-</u>
Total expenditure	<u>(69,268)</u>	<u>-</u>
Net expenditure	<u>(12,583)</u>	<u>-</u>
Net movement in funds	(12,583)	-
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>(17,678)</u>	<u>-</u>
Total funds carried forward	<u><u>(30,261)</u></u>	<u><u>-</u></u>

## Eden Education Training Ltd

### Detailed Statement of Financial Activities for the Year Ended 31 August 2022 (continued)

	Total 2022 £	Total 2021 £
<i><b>Donations and legacies</b></i>		
Committed giving	56,685	-
	56,685	-
	56,685	-
<i><b>Raising funds</b></i>		
Subcontract cost	(527)	-
Wages and salaries	(56,860)	-
Travelling	(1,922)	-
Loan interest	(500)	-
	(59,809)	-
	(59,809)	-
<i><b>Charitable activities</b></i>		
Staff NIC (Employers)	(736)	-
Staff pensions (Defined contribution) - pension scheme 1	(383)	-
Light, heat and power	(1,129)	-
Insurance	(1,942)	-
General maintenance	(87)	-
Telephone and fax	(477)	-
Computer software and maintenance costs	(821)	-
Trade subscriptions	(1,467)	-
Accountancy fees	(800)	-
Legal and professional fees	(1,549)	-
Bank charges	(68)	-
	(9,459)	-
	(9,459)	-

## **Eden Education Centre Independent Examination Report**

### **Independent Examiner's Report to the Trustees of Eden education Centre**

I report on the accounts of Eden Education Centre for the Year ended 31<sup>st</sup> August 2022.

#### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

#### **Basis of Independent examiners report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

#### **Independent examiners statement**

In connection with my examination no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with section 130 of the 2011 act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) To which in my opinion attention should be drawn in order to enable proper understanding of the accounts to be reached.

**GDS Accountancy limited** T/A Aims Accountants for Business

***Mohammed Walji MAAT, MIAB***

Member of the Association of Accounting Technicians (Regulated and Licensed by AAT )

8 Tynewdd Terrace  
Newbridge  
NP11 4LU  
24/05/2022

**EDEN EDUCATION CENTRE**

England & Wales - Charity number 1154289

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# Accounts

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## Eden Education Annual Report 2020-2021

### Eden Education

Over the last year the charity has had to pause due to the global pandemic, the help and support of the Welsh government in conjunction with the local authority has been fantastic and as a charity would like to place on record that we are truly grateful for all the help and support that we received.

During this Pandemic The trustees looked at how we could raise funds and develop the charity further, this has been a challenge but one of the main ways that the charity has grown is that its now using day to day learning through play sessions to develop children, health and wellbeing has been a huge area of development both for parents and children. Enhancing and developing fine motor skills while using challenging activities to enrich their growth has been a goal and one that for a season has worked.

Eden Education has had support in purchasing new equipment for use with schools outside of the normal educational places. Eden Education has developed learning resources that children can interact with while being at home, The New lego kits are sent to the homes of the children and the learning objective are set, encouraging parents and children to collaborate together, This has really helped the parents to understand what lego Education can do within the school setting and parents are really thankful and grateful for this time and effort that has been placed on this unique learning activities.

Each learning activity was driven by the schools and home videos were made, talking and discussing the creative efforts that parents and children went through. The teachers that were present online were also so encouraged by the whole learning environment, the enrichment that the children experienced was so encouraging to see.

The trustees of the charity have stayed the same and the charity still upholds the values and ethos that it started with many years ago.

Despite very challenging times the charity has managed to maintain a presence within the school environments while working remotely and look forward to a strong future with new ways of developing working.

Without doubt the worldwide pandemic has made us pause and think about the future of the charity but we have come the the decision that the charity is needed more than ever to help and develop key skills for our children.

Looking at 2022 we see a challenging year ahead however the charity will embrace any changes that it might have and learn key areas for future development and enriched enhancement of future growth.

Signed on behalf of trustees

 . PETER JONES.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Eden Education  
No (if any)  
1154289

**Receipts and payments accounts**  
For the period from 01/09/2020 To 31/08/2021  
Period end date 31/08/2021

**CC16a**

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Income	28,200	-	-	28,200	48,828
Grants	117,738	-	-	117,738	61,062
Bank Interest Recivable	-	-	-	-	3
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>145,938</b>	<b>-</b>	<b>-</b>	<b>145,938</b>	<b>109,892</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>145,938</b>	<b>-</b>	<b>-</b>	<b>145,938</b>	<b>109,892</b>
<b>A3 Payments</b>					
Grants	100,429	-	-	100,429	-
Wages	49,529	-	-	49,529	51,394
Staff Welfare					846
Accountancy	1,200	-	-	1,200	1,057
Insurance & Premises Expenses	4,675	-	-	4,675	8,810
Travelling & Motor Expenses	1,310	-	-	1,310	1,192
Stationary & office supplies	3,737	-	-	3,737	4,139
Telephone	602	-	-	602	356
Sundries	1,147	-	-	1,147	-
Subscriptions & Security costs	426	-	-	426	303
Computer Costs					414
Bank Charges	352	-	-	352	90
					-
Equipment Rental	-	-	-	-	1,296
<b>Sub total</b>	<b>163,408</b>	<b>-</b>	<b>-</b>	<b>163,408</b>	<b>69,897</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>163,408</b>	<b>-</b>	<b>-</b>	<b>163,408</b>	<b>69,897</b>
<b>Net of receipts/(payments)</b>	<b>- 17,470</b>	<b>-</b>	<b>-</b>	<b>- 17,470</b>	<b>39,995</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>- 17,470</b>	<b>-</b>	<b>-</b>	<b>- 17,470</b>	<b>39,995</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash at Bank	5,507	-	11,239
		-	-	-
		-	-	-
	<b>Total cash funds</b>	5,507	-	11,239
	(agree balances with receipts and payments account(s))	Agreement Error	OK	Agreement Error
<b>B2 Other monetary assets</b>	<b>Details</b>	to nearest £	to nearest £	to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	<b>Details</b>	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>	<b>Details</b>	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Lego	4635.14	-	
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B5 Liabilities</b>	<b>Details</b>	Fund to which liability relates	Amount due (optional)	When due (optional)
	Loan	Unrestricted	20,000	
	Trevor Jones	# Unrestricted	7,820	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Peter Jones	27/05/2022	

## **Eden Education Independent Examination Report**

### **Independent Examiner's Report to the Trustees of Eden Education**

I report on the accounts of Eden Education for the Year ended 31<sup>st</sup> August 2021.

#### **Respective responsibilities of Trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

#### **Basis of Independent examiners report**

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

#### **Independent examiners statement**

In connection with my examination no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with section 130 of the 2011 act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) To which in my opinion attention should be drawn in order to enable proper understanding of the accounts to be reached.

**GDS Accountancy limited** T/A Aims Accountants for Business

**Mohammed Walji MAAT**

Member of the Association of Accounting Technicians 290516

T/A Aims Accountants for Business

8 Tynewdd Terrace

Newbridge

NP11 4LU

27/05/2022

**EDEN EDUCATION CENTRE**

England & Wales - Charity number 1154289

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# Accounts

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## Trustees Annual Report September 2019 - August 2020

As we look back over the past year it certainly wasn't what we were expecting, We have been forced into lockdown with significant changes as an organisation financially we have been hit however we see new opportunities for development and for changed for future development.

We have seen the tremendous progress that we were making and ground that we as a charity were taking, making significant impacts in schools within the South Wales area.

We were enlarging our footprint into different areas and buildings. Creating new areas for children to develop in their cognitive development, exploring being creative within new Lego activities and building on the STEM activities.

### Covid 19

In late March 2020 when as a charity we were running extremely well everything changed.

As a charity we paused.

All staff were placed on furlough and the wait continued with schools closed, learning became online and teaching was now completely different from where we were once were.

### Different thinking

As a charity we could not stop helping develop children even though the game had changed, we would have to think outside the box and how could we reach children in their own homes?

With this process of thoughts we reached out to a charity called Moondance who helped us purchase kits that we could use to support children at home, we had to think and plan, put funds into technology and break new ground with teaching.

We are now at a place where we are developing a brand new teaching platform, A new outreach program and a sense that the way that the charity is developing is certainly in the right direction given how much normal life has changed.

## **Future Plans**

Create - Engage - Inspire the next generation of engineers, scientists, problem solvers and great communicators are still at the heart of what we do, to make strategic thinkers and develop fine motor skills is still at the heart of who we are. as a charity we know that we need to change and adapt to a new climate, a new curriculum, invest in new IT and to bring more people onboard that we help the charity to move forward, we believe the as we look forward to purchasing new technology, in the coming year this will help us to grow and develop.

Many Thanks

Pete Jones - Trustee

Trevor Jones - Trustee

Jonathan Lloyd - Trustee

**EDEN EDUCATION**

**ACCOUNTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**

EDEN EDUCATION

ACCOUNTANTS' REPORT

You have approved the accounts for the year ended 31 August 2020 set out on pages 2 to 3. In accordance with your instructions, we have prepared these unaudited accounts from the accounting records and information and explanations supplied to us.

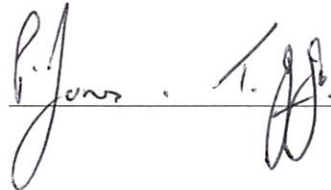
26 March 2021



Practice name  
GDS Accountancy Ltd  
Association of Accounting Technicians

PROPRIETOR'S CERTIFICATE

I certify that the books, vouchers and information produced to my accountants, from which the attached accounts have been prepared, contain a full and correct record of my business transactions to the best of my knowledge.



Mr P Jones

EDEN EDUCATION

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2020

	2020		2019	
	£	£	£	£
Sales		48,828		69,553
Purchases	37		-	
	<u>37</u>		<u>-</u>	
		37		-
<b>Gross profit</b>		<b>48,791</b>		<b>69,553</b>
Bank interest receivable		3		2
Grants receivable		<b>61,062</b>		-
		<u>109,856</u>		<u>69,555</u>
<b>Selling and marketing costs:</b>				
Advertising & sales promotion	-		439	
Awards	-		635	
		-		<u>1,074</u>
<b>Administration expenses:</b>				
Light and heat	1,407		2,212	
Repairs & renewals	2,992		957	
General wages	51,059		55,833	
Pension contributions	335		647	
Staff welfare	846		710	
Equipment rental	1,296		754	
Computer costs	414		508	
Motor expenses	1,192		491	
Accountancy	1,057		840	
Insurance	2,421		2,504	
Cleaning	1,990		3,379	
Stationery & office supplies	4,139		200	
Telephone	356		-	
Subscriptions	80		52	
Security costs	223		431	
Bank charges	90		626	
Bank overdraft interest	-		388	
		<u>69,897</u>		<u>70,532</u>
<b>Total expenses</b>		<b>69,897</b>		<b>71,606</b>
<b>Net profit/(loss) for the year</b>	<b>£</b>	<b>39,959</b>	<b>£</b>	<b>(2,051)</b>

**EDEN EDUCATION**

**BALANCE SHEET AT 31 AUGUST 2020**

	Note	2020 £	£	2019 £	£
<b>Current assets:</b>					
Other debtors		113,479		43,266	
Cash at bank		11,239		527	
		<u>124,718</u>		<u>43,793</u>	
<b>Current liabilities:</b>					
Other creditors		50,794		9,828	
		<u>50,794</u>		<u>9,828</u>	
<b>Net current assets</b>		<u>73,924</u>		<u>33,965</u>	
		<u>£ 73,924</u>		<u>£ 33,965</u>	
<b>Capital:</b>					
At 1 September 2019		33,965		36,016	
Net profit		39,959		-	
		<u>73,924</u>		<u>36,016</u>	
Net loss		-		2,051	
		<u>-</u>		<u>2,051</u>	
		<u>£ 73,924</u>		<u>£ 33,965</u>	

EDEN EDUCATION

ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2020

EDEN EDUCATION

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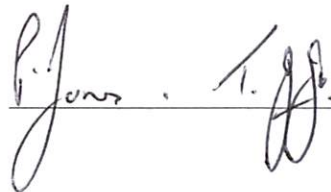
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