

Charity registration number NIC 102431

Company registration number NI038597 (Northern Ireland)

EDENVILLA LIMITED

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
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EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M A J Thompson Ms R M Harkness Ms K Leitch Mr G Titler Ms B E Wright Mrs K L Caldwell Mrs K G Castles Mr L McIlwrath	(Appointed 20 June 2023)
Secretary	Ms K Leitch	
Charity registration number	NIC 102431	
Company number	NI038597	
Registered office	Edenvilla Park Bachelors Walk Portadown Craigavon Co Armagh BT63 5BQ	
Independent examiner	GMcG PORTADOWN Chartered Accountants 17 Mandeville Street Portadown Craigavon Co Armagh BT62 3PB	
Bankers	Bank of Ireland 13 Market Street Lurgan Craigavon Co Armagh BT66 6AR	

**EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 APRIL 2024**

The trustees present their annual report and financial statements for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of the charitable company are set out in the Memorandum and Articles of Association of Edenvilla Limited. The main purpose is to maintain and develop property and facilities for recreation and to promote the benefit of the inhabitants of Portadown and its environs.

The trustees have paid due regard to guidance issued by the Charity Commission for Northern Ireland in deciding what activities the charitable company should undertake.

Achievements and performance

The trustees are satisfied with the results for the year, taking into account the lack of available slots for hiring the pitch out during school hours and most evenings and weekends. During the year there was further repairs to the changing rooms, due to flood damage which occurred in December 2022. The cost of these repairs was reimbursed from insurance proceeds. Costs from repairs to aging equipment, such as the generator and the floodlights, have also substantially increased, as have ongoing utility costs.

The charitable company was in negotiation about the financial support from the Service Level Agreement with Armagh City, Banbridge and Craigavon Council (ABC Council). The Council contributes £10,000 per year towards running costs but this no longer covers the costs of annual maintenance of the facility. Education Authority NI and Craigavon Senior High School do not contribute any financial support to the upkeep of the facilities. A case for a significant increase will be made again to ABC Council next year.

Alan Smith held the position of groundskeeper during the year and provided an excellent service.

A part time community engagement worker, Pamela Smith, continued to promote Edenvilla in the district and surrounding area, with new clients including Ridgeway Mill Youth and Fun Football Factory hiring the facility on a weekly basis.

Edenvilla Ltd also became a cashless enterprise with the purchase of a Sum Up card reader to support the existing use of online bank transfers.

Financial review

The charitable company's financial results are set out in detail on pages 6 to 16.

There is an overall deficit on funds this year of £8,835 (2023 - £5,674 surplus). The trustees are continuing to investigate making savings and trying to generate additional income.

The accumulated funds (unrestricted and restricted) now stand at £64,750. In view of the steep rising cost of diesel and electricity, the trustees have decided to increase the charges for floodlights, but keep the pitch hire rates the same.

Structure, governance and management

The charitable company is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 29 May 1998 and as updated on 14 November 2001.

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M A J Thompson
Ms R M Harkness
Ms K Leitch
Mr G Titler
Ms B E Wright
Mr D J Gregg (Resigned 20 June 2023)
Mr G J Edgar (Resigned 2 May 2023)
Mrs K L Caldwell
Mrs K G Castles
Mr L McIlwrath (Appointed 20 June 2023)

The trustees of the charitable company are also directors for the purposes of company law. Under the requirement of the Memorandum and Articles of Association, all the members of the Board of Directors retire at the Annual General Meeting. The number of directors should be between six and thirteen. Directors are normally nominated on the following basis:

- One representative from Education Authority, Southern Region (EA);
- Two nominated members of Portadown Men's Hockey Club; and
- Two nominated members of Portadown Ladies Hockey Club.

None of the directors have any beneficial interest in the charitable company. In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1.

Organisation

The trustees administer the charitable company and oversee the day to day running of the complex. The Board meets approximately 5/6 times per year. There are two part time employees, a caretaker/groundsman and a community engagement worker. There is also a small number of volunteers who are responsible for administration and bookings.

Reserves policy

The level of reserves is reviewed annually and is built up to the desired level in stages consistent with the charitable company's overall financial position and its need to maintain its charitable activities.

The trustees have examined the charitable company's requirements for reserves in relation to general maintenance and replacement of the synthetic playing surface in approximately 2 years, the previous surface having been replaced in 2010.

The trustees had considered that the ideal level of cash held at bank by this time should be £80,000 as Edenvilla's contribution to pitch replacement. They now believe that the charitable company reserves will not reach this level within the next two years, based on current income streams. The ambitions of the hockey club teams to play at a higher level also mean a higher standard of pitch replacement would be required, thereby likely doubling the funding required. Trustees are reaching out to partners in EANI and ABC Council for support and sourcing additional grant funding for the pitch replacement.

At the balance sheet date, unrestricted reserves amounted to £61,110 of which £38,669 is held at bank and cash in hand.

Plans for the future

The main priority is to continue managing the facility in an efficient manner for the benefit of the local community.

The trustees have begun work on a 10 year development plan which includes a section on reducing costs and improving our environmental performance, through more efficient use of floodlighting, as well as exploring facility improvements which could generate some of the additional income required for the future pitch refurbishment e.g. a small training pitch; a community meeting space and coffee dock. Funding for these improvements, as well as any upgrades in machinery will rely on either increased revenue support or grant funding.

**EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024**

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Registered Office:
Edenvilla Park
Bachelors Walk
Portadown
Craigavon
Co Armagh
BT63 5BQ

Company Registration No: NI038596
Charity Registration No: NIC 102431

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



Mr M A J Thompson
Trustee

Dated: 25 September 2024

**EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF EDENVILLA LIMITED**

I report to the trustees on my examination of the financial statements of Edenvilla Limited for the year ended 30 April 2024.

Responsibilities of trustees and examiner

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

It is my responsibility to:-

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

- 4 -

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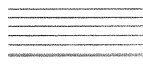
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**EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT (CONTINUED)
TO THE TRUSTEES OF EDENVILLA LIMITED**

Independent examiner's statement

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


Gillian Johnston ACA

GMcG PORTADOWN
Chartered Accountant
17 Mandeville Street
Portadown
Craigavon
Co Armagh
BT62 3PB

Dated: 5 November 2024

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>					
Donations and legacies	3	2,330	-	2,330	300
Charitable activities	4	37,235	-	37,235	38,052
Other income	5	16,229	-	16,229	18,754
Total income		<u>55,794</u>	<u>-</u>	<u>55,794</u>	<u>57,106</u>
<u>Expenditure on:</u>					
Charitable activities	6	59,921	4,708	64,629	51,432
Net (expenditure)/income for the year/ Net movement in funds		<u>(4,127)</u>	<u>(4,708)</u>	<u>(8,835)</u>	<u>5,674</u>
Fund balances at 1 May 2023		<u>65,237</u>	<u>8,348</u>	<u>73,585</u>	<u>67,911</u>
Fund balances at 30 April 2024		<u><u>61,110</u></u>	<u><u>3,640</u></u>	<u><u>64,750</u></u>	<u><u>73,585</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		14,105		15,029
Current assets					
Debtors	12	14,527		26,411	
Cash at bank and in hand		38,669		34,044	
		<u>53,196</u>		<u>60,455</u>	
Creditors: amounts falling due within one year	13	<u>(2,551)</u>		<u>(1,899)</u>	
Net current assets			<u>50,645</u>		<u>58,556</u>
Total assets less current liabilities			<u><u>64,750</u></u>		<u><u>73,585</u></u>
Income funds					
Restricted funds			3,640		8,348
Unrestricted funds			61,110		65,237
			<u><u>64,750</u></u>		<u><u>73,585</u></u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2024.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 25 September 2024



Mr M A J Thompson
Trustee

Company Registration No. NI038597

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

Charity information

Edenvilla Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Edenvilla Park, Bachelors Walk, Portadown, Craigavon, Co Armagh, BT63 5BQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

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

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

Pitches	Fully depreciated over the lease term ending 2017
Pavilion	Fully depreciated over the lease term ending 2017
Plant and equipment	15%/25% reducing balance
Fixtures and fittings	25% reducing balance

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 statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies (Continued)

1.9 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank 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. Financial liabilities classified as payable within one year are not amortised.

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.

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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.

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

2 Critical accounting estimates and judgements (Continued)

Key sources of estimation uncertainty

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

Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The trustees regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	-	-	-	-	300	300
Donated goods, facilities and services	2,330	-	2,330	-	-	-
	<u>2,330</u>	<u>-</u>	<u>2,330</u>	<u>-</u>	<u>300</u>	<u>300</u>
	<u><u>2,330</u></u>	<u><u>-</u></u>	<u><u>2,330</u></u>	<u><u>-</u></u>	<u><u>300</u></u>	<u><u>300</u></u>

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

4 Charitable activities

	Total	Total
	2024	2023
	£	£
Hire of facilities and sundry income	27,235	23,552
ABC Council Grant	10,000	10,000
Other grant	-	4,500
	<u>37,235</u>	<u>38,052</u>
Analysis by fund		
Unrestricted funds	<u>37,235</u>	
For the year ended 30 April 2023		
Unrestricted funds		33,552
Restricted funds		4,500
		<u>38,052</u>

5 Other income

	Unrestricted funds	Total
	2024	2023
	£	£
Insurance claim	16,229	18,754
	<u>16,229</u>	<u>18,754</u>
For the year ended 30 April 2022		
Unrestricted funds		<u>18,754</u>

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

6 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs	9,915	3,807	13,722	9,941
Depreciation	2,189	901	3,090	2,972
Light and heat	5,864	-	5,864	5,688
Insurance	1,832	-	1,832	1,505
Repairs and renewals	34,192	-	34,192	25,746
Cleaning	518	-	518	740
Diesel	-	-	-	71
Telephone	591	-	591	524
Loss on disposal of fixed asset	24	-	24	-
Printing, stationery and postage	-	-	-	17
General expenses	456	-	456	659
Coffee machine rental and supplies	1,768	-	1,768	-
	<u>57,349</u>	<u>4,708</u>	<u>62,057</u>	<u>47,863</u>
Share of support costs (see note 7)	543	-	543	1,609
Share of governance costs (see note 7)	2,029	-	2,029	1,960
	<u>59,921</u>	<u>4,708</u>	<u>64,629</u>	<u>51,432</u>
Analysis by fund				
Unrestricted funds	59,921	-	59,921	
Restricted funds	-	4,708	4,708	
	<u>59,921</u>	<u>4,708</u>	<u>64,629</u>	
For the year ended 30 April 2023				
Unrestricted funds	49,612	-		49,612
Restricted funds	-	1,820		1,820
	<u>49,612</u>	<u>1,820</u>		<u>51,432</u>

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

7 Support costs allocated to activities

	2024	2023
	£	£
General	13	13
Bank fees	274	199
Professional fees	256	1,397
Governance costs	2,029	1,960
	<u>2,572</u>	<u>3,569</u>
Analysed between:		
Charitable activities	<u>2,572</u>	<u>3,569</u>

8 Trustees

No remuneration or benefit for trustees arose in the year (2023 - none).

9 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	<u>2</u>	<u>2</u>
Employment costs	2024	2023
	£	£
Wages and salaries	11,807	7,759
Social security costs	1,915	2,182
	<u>13,722</u>	<u>9,941</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

11 Tangible fixed assets

	Pitches	Pavilion	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 May 2023	358,415	103,846	42,505	7,662	512,428
Additions	-	-	-	2,330	2,330
Disposals	-	-	(390)	-	(390)
	<u>358,415</u>	<u>103,846</u>	<u>42,115</u>	<u>9,992</u>	<u>514,368</u>
Depreciation and impairment					
At 1 May 2023	358,415	103,846	28,455	6,683	497,399
Depreciation charged in the year	-	-	2,263	827	3,090
Eliminated in respect of disposals	-	-	(226)	-	(226)
	<u>358,415</u>	<u>103,846</u>	<u>30,492</u>	<u>7,510</u>	<u>500,263</u>
Carrying amount					
At 30 April 2024	-	-	11,623	2,482	14,105
	<u>-</u>	<u>-</u>	<u>11,623</u>	<u>2,482</u>	<u>14,105</u>
At 30 April 2023	-	-	14,050	979	15,029
	<u>-</u>	<u>-</u>	<u>14,050</u>	<u>979</u>	<u>15,029</u>

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	4,527	6,668
Other debtors	10,000	18,000
Prepayments and accrued income	-	1,743
	<u>14,527</u>	<u>26,411</u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,551	1,899
	<u>2,551</u>	<u>1,899</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

EDENVILLA LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2024

15 Analysis of net assets between funds

	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 30 April 2024 are represented by:						
Tangible assets	3,640	10,465	14,105	4,542	10,487	15,029
Current assets	-	50,645	50,645	3,806	54,750	58,556
	<u>3,640</u>	<u>61,110</u>	<u>64,750</u>	<u>8,348</u>	<u>65,237</u>	<u>73,585</u>
	<u><u>3,640</u></u>	<u><u>61,110</u></u>	<u><u>64,750</u></u>	<u><u>8,348</u></u>	<u><u>65,237</u></u>	<u><u>73,585</u></u>