

Company registration number: 6932260

Charity registration number: 1131749

# Enhance the UK

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Orbital Business Services Ltd  
May House  
Buckingham Road  
Edgcott  
Aylesbury  
Bucks  
HP18 0TR

## **Enhance the UK**

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## **Enhance the UK**

### **Reference and Administrative Details**

<b>Chairman</b>	Frank Rodgers
<b>Chief Executive Officer</b>	Miss Jennie Williams
<b>Secretary</b>	Andy Trollope
<b>Charity Registration Number</b>	1131749
<b>Company Registration Number</b>	6932260
<b>Registered Office</b>	The charity is incorporated in England. 171 Narbeth Drive Aylesbury Bucks HP20 1PZ
<b>Principal Office</b>	171 Narbeth Drive Aylesbury Bucks HP20 1PZ
<b>Independent Examiner</b>	Orbital Business Services Ltd May House Buckingham Road Edgcott Aylesbury Bucks HP18 0TR



## **Enhance the UK**

### **Independent Examiner's Report to the trustees of Enhance the UK ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Enhance the UK are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

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

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

.....  
David Carter  
Orbital Business Services Ltd

May House  
Buckingham Road  
Edgcott  
Aylesbury  
Bucks  
HP18 0TR

3 November 2021



## Enhance the UK

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	959	-	959
Charitable activities	4	68,840	-	68,840
Other income		25,435	-	25,435
Total income		95,234	-	95,234
<b>Expenditure on:</b>				
Raising funds	5	(1,330)	-	(1,330)
Charitable activities	6	(98,197)	-	(98,197)
Total expenditure		(99,527)	-	(99,527)
Net expenditure		(4,293)	-	(4,293)
Net movement in funds		(4,293)	-	(4,293)
<b>Reconciliation of funds</b>				
Total funds brought forward		46,552	18,309	64,861
Total funds carried forward	14	42,259	18,309	60,568
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	19	2,000	2,019
Charitable activities	4	142,873	-	142,873
Total income		142,892	2,000	144,892
<b>Expenditure on:</b>				
Raising funds	5	(1,539)	-	(1,539)
Charitable activities	6	(121,042)	-	(121,042)
Total expenditure		(122,581)	-	(122,581)
Net income		20,311	2,000	22,311
Net movement in funds		20,311	2,000	22,311
<b>Reconciliation of funds</b>				
Total funds brought forward		26,240	16,309	42,549
Total funds carried forward	14	46,551	18,309	64,860

The notes on pages 7 to 22 form an integral part of these financial statements.

**Enhance the UK**

**Statement of Financial Activities for the Year Ended 31 March 2021  
(Including Income and Expenditure Account and Statement of Total  
Recognised Gains and Losses)**

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

The notes on pages 7 to 22 form an integral part of these financial statements.



## Enhance the UK

(Registration number: 6932260)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	1,818	2,389
<b>Current assets</b>			
Debtors	11	1,026	1,016
Cash at bank and in hand	12	<u>59,542</u>	<u>63,206</u>
		60,568	64,222
<b>Creditors: Amounts falling due within one year</b>	13	<u>(1,818)</u>	<u>(1,751)</u>
<b>Net current assets</b>		<u>58,750</u>	<u>62,471</u>
<b>Net assets</b>		<u>60,568</u>	<u>64,860</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		18,309	18,309
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>42,259</u>	<u>46,551</u>
<b>Total funds</b>	14	<u>60,568</u>	<u>64,860</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 7 to 22 form an integral part of these financial statements.



**Enhance the UK**

**(Registration number: 6932260)**  
**Balance Sheet as at 31 March 2021**

The financial statements on pages 3 to 22 were approved by the trustees, and authorised for issue on 3 November 2021 and signed on their behalf by:

.....  
Andy Trollope  
Company secretary and trustee

.....  
Frank Rodgers  
Chairman and trustee

The notes on pages 7 to 22 form an integral part of these financial statements.



## **Enhance the UK**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

171 Narbeth Drive  
Aylesbury  
Bucks  
HP20 1PZ

The principal place of business is:

171 Narbeth Drive  
Aylesbury  
Bucks  
HP20 1PZ

These financial statements were authorised for issue by the trustees on 3 November 2021.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Enhance the UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.



## **Enhance the UK**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

#### **Objectives and activities**

##### ***Public benefit***

The provision of expert training and education for a range of audiences. The promotion of social inclusion and social opportunities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Andy Trollope
	Frank Rodgers
	Ms Karen Landles
	Jignesh Vaidya (appointed 1 June 2020)

Chairman:	Frank Rodgers
Chief Executive Officer:	Miss Jennie Williams
Secretary:	Andy Trollope

#### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Enhance the UK for the purposes of company law) are responsible for preparing the trustees' 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 report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;



## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

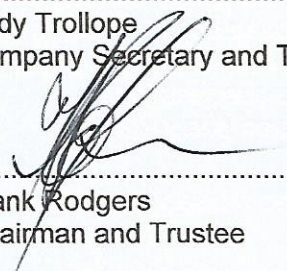
#### Trustees' Report

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 3 November 2021 and signed on its behalf by:

.....  
Andy Trollope  
Company Secretary and Trustee

.....  
  
Frank Rodgers  
Chairman and Trustee

#### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

#### TRUSTEES' ANNUAL REPORT

The Trustees of Enhance the UK have pleasure in presenting their annual report which has been prepared in line with the Charities Act 2011, together with the accounts for the year from 1st April 2020 to 31st March 2021. The Trustees confirm that the Annual Report and Financial Statements comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

This report has been published in accordance with Charities SORP (FRS 102).

Who we are and What we do.



## **Enhance the UK**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Trustees' Report**

- Enhance the UK is a charity registered in England and Wales (registered charity number 1131749) and exists to promote social inclusion for the public benefit by:
1. Preventing disabled people from becoming socially excluded; Relieving the needs of those disabled people who are socially excluded; Assisting disabled people to integrate into society by the provision of education, information, training, support and advice.  
  
For the purpose of the clause 1, 'socially excluded' means being excluded from society or parts of society as a result of one or more of the following factors; Unemployment; Financial hardship; Youth or older age; Ill health (mentally or physically); Substance abuse or dependency, including alcohol & drugs;
  2. Discrimination on the grounds of Sex, Race, Disability, Ethnic origin, Religion, Belief, Creed, Sexual orientation or gender reassignment, Poor education or skills attainment, Relationship and family breakdown, Poor housing (that does not meet basic habitable standards), Crime (either as a victim or offender rehabilitating into society).  
  
The principal activity of Enhance the UK is to provide expert education, training and support for a range of audiences. This is achieved by; Promoting social inclusion and social opportunities; Promoting partnerships which are sympathetic and beneficial to
  3. Enhance the UK's aims and objectives; Provide and facilitate avenues for information, support and advice on disability matters to disabled people, their families, carers and friends.
  4. Enhance the UK aims to develop and maintain a reputation as a disability led organisation.  
  
Public benefit is achieved in three ways; Breaking down social barriers faced by people with sensory and physical impairments by challenging the attitudes, perceptions and expectations of society as a whole; Promoting independent lifestyles
  5. from disabled people with sensory or physical impairments; Campaigning that disabled people with sensory or physical impairments have the same rights to access as the rest of society.

#### **Influence of Covid-19**

As with many businesses and charities, the effect of the Covid-19 pandemic cannot be underestimated during the financial year 2020/21. Training courses were postponed at best and many cancelled altogether. This was a year of consolidation and reduction in spending to mirror the reduction in revenue. Employees' overall remunerations were also considered for review. The last salary review and increase was in January 2019. In discussions with all employees in early 2020, it was decided to postpone the salary review for at least 12 months due to the Covid-19 pandemic. In initial discussions in early 2021, it was decided to postpone the review further because of the uncertainty of the immediate future and the current order book of Enhance the UK. Employees were put on furlough from 27th March 2020, in accordance with the Government scheme and returned to work part time on the 10th November 2020. Trustees voted unanimously to pay the staff 100% whilst on furlough.



## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Trustees' Report

This tax year has been challenging because of the issues just discussed, thankfully, due to good planning and decisive actions, Enhance the UK has not only survived the pandemic but has emerged with an enhanced order book and excellent forecasts for the future. It is with this forecast in mind that it is planned for the Training Manager to increase her working days from 3 days per week to 4 days per week during the second or third quarter of 2021 dependant on the practical training requirements.

#### What we have achieved

We have supported organisations to make their services and provisions more accessible by:

- Continuing to provide disability awareness training to the organisations such as:
  1. Northern Rail; The West Ham Foundation; Bromley and Lewisham Mind; Chevening; Wells Fargo; Argent LLP; Difference North East; The British Academy.
  2. Run deaf awareness classes to support organisations to make their services more accessible to D/deaf people.
  3. Conducted a best practice accessibility audit for The British Academy.
- Released free resources to organisations regarding how they can make their services more accessible to disabled people including: What are standard reasonable adjustments for interviews; 5 tips for chatting to a person with a communication impairment; Asking questions about someone's disability ; Top Tips for an accessible complaints' procedure; Top tips for supporting and encourage employees to disclose their impairments.
4. Delivered key note speeches to numerous conferences and gatherings.
- We have helped challenge the perceptions of disability and stereotypes via; Our social media presence – engagement and followers on all our social media platforms have increased during this year; Our website; Television, radio and podcast appearances.
6. We have Continued to tackle issues related to, and raised awareness of the importance of, sexual health and sexual awareness for disabled people via
- 7.

Continued to support disabled people via the Love Lounge, the numbers of people contacting us seeking advice on all thing's disability, sex and relationships continued to increase.

Launched our Undressing Disability hub, a platform for disabled people, carers and other professionals to share news, resources and events linked to Sex and disability.

Provided free STD home testing kits with Fettle Health.

Co-created free accessible sex education resources for parents, young people and professionals with Split Banana.

Sat on a panel at the Loveabilities festival.

Spoke at a Let's talk about sex event for Get2gether.

Spoke at Parapride, disability inclusion in the LGBTQ+ event.

Being nominated for a sexual health award run by sh:24.



## **Enhance the UK**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Trustees' Report**

Running a sexual health accessible cervical smear campaign.

Organising inclusive online dating events.

Producing interviews and articles, for example Yahoo news, the Huffington Post and XES products.

Launched our undressing disability podcast with a series of informative topics including: How to manage family concerns if having a relationship with a disabled person; Psychosexual therapy; Parenting a disabled child; Disability and Pride; Sexual health; A podcast with Dr Tepper; The trans community and disability; Queer ADHD with Sarah Dopp; CBD oil; The big decision, parenting, disability and fertility.

Creating free resources including; Disability, bondage and sexual pleasure.; Devotees of disability: dating danger; Understanding LGBTQ+ terminology; How having a PA can change your experience as a disabled parent; Accessible sex toys and more.



## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Financial Reserves Policy

#### INDEX

1. Financial Reserves Policy
2. The Law
3. Equality of Opportunity at Work
4. Our Commitment

#### Definitions

**Restricted funds:** are those funds that the charity trustees are obliged to spend in a specific way or for a specific purpose as set out in a funding letter of offer or services contract, specified by grant maker, donor or in an appeal document. These particular purposes are narrower than the charity's purposes.

**Endowment funds:** In simple terms, an endowment fund is a gift of property or money given to a charity as a restricted fund. Trust law requires a charity to invest the assets of an endowment, or to retain them for the charity's use in furtherance of its charitable purposes, rather than apply or spend them as income. The income generated from endowment funds held for investment, is then used to further the purposes of the charity.

**Unrestricted funds:** are those funds which the charity trustees are able to spend at their discretion for any of the charity's purposes. Unrestricted funds may also contain monies which the charity trustees have earmarked for a particular purpose; these earmarked funds are called designated funds. Such designated funds are legally part of the unrestricted funds, though they may be reported separately in the balance sheet or notes, where accruals accounts are prepared, or as part of unrestricted funds, where receipts and payments accounts are prepared. Unrestricted funds can also include general funds and free reserves.

**Designated funds:** Designated funds are part of the unrestricted funds which charity trustees have earmarked for a particular project or use, without restricting or committing the funds legally. The designation may be cancelled by the charity trustees if they later decide that the planned project is not going ahead.

**General funds:** General funds are those funds which are not assigned to a special purpose. They are unrestricted and may be used to further the charities purposes, for the day-to-day activities of the charity and to pay for administrative and operating expenses that are not covered by restricted income or grants received.

**Reserves:** Charity reserves are that part of a charity's income which is available to spend at the discretion of the charity trustees. They are unrestricted and are generally intended for future unexpected need or to pursue an opportunity in line with the charity's purposes

#### Background

A charity's funds are its unspent resources or income and may include both restricted and unrestricted funds. The diagram below shows what types of funds or income may be included in a charity's overall funds. All funds have to be spent on the charity's purposes and area of benefit.



## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

Reserves are that part of a charity's unrestricted income that is set aside to meet future, unexpected needs or pursue an opportunity. These funds are freely available to spend on any of the charity's purposes. They are not subject to commitments, planned expenditure and spending limits. Reserves do not include restricted funds or endowment funds. They exclude fixed assets, for example land, buildings or other assets held for a charity's use and should also exclude general funds and monies already designated for essential future spending.

#### **Responsibilities**

All charity trustees have an obligation to manage their charity in the best interests of the charity and its beneficiaries. This involves managing the charity's income, running costs, future plans and potential risks. As part of this process charity trustees should, if appropriate, hold reserves to help manage any short-term fall in income. This reserves policy will help the charity trustees to identify what level of reserves their charity needs. It will also enable charity trustees to explain to funders, donors, beneficiaries and the public why it holds a particular level of reserves and help ensure a better managed charity.

It is the responsibility of charity trustees to manage actual and potential risks to ensure the charity can continue to meet the needs of beneficiaries, at present and in the future. They should always put appropriate safeguards in place and take reasonable steps to ensure their charity is not exposed to undue risk, financial or reputational.

Charity trustees can rely on powers implicit in trustees' duties, as outlined in the Governing Document. Charity trustees can only rely on these implied powers, when they are satisfied that this is in the best interests of the charity. Funds, received as income, should be spent within a reasonable period of time.

#### **Procedure**

Reserves will be made and put aside after due diligence by the trustee committee. Discussions must take place between the CEO and the Chair of Trustees in the first instance to identify any possible financial implication of having or not having reserves.

The reason for and the amount of reserves must be detailed in a proposal from the Chair of Trustees to the rest of the board of Trustees.

The report will be circulated to the board and a reasonable amount of time given to the board to study the report.

The decision to allocate reserves must be taken in one of the following ways.

At a meeting of the Trustees whether physical or virtual.

Through email, Whats App or other electronic communication

Through individual communication from the Chair of Trustees.

In order for reserves to be allocated there must be a majority in favour of the decision. In the case of an even vote, the Chair of Trustees has the casting vote. The CEO does not have a vote.

The Chair of Trustees will communicate the result of the vote, along with the proposal to the accountant of Enhance the UK to progress the outcome.



## **Enhance the UK**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **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.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **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.



## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Governance costs

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

#### 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.

#### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	15% straight line basis
Office equipment	25% reducing balance basis
Website development	Written off over 3 years

#### 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.

#### Fund structure

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



## **Enhance the UK**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **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.

##### ***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.



## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	959	-	959
<b>Total for 2021</b>	<u>959</u>	<u>-</u>	<u>959</u>
<b>Total for 2020</b>	<u>19</u>	<u>2,000</u>	<u>2,019</u>

#### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	68,840	68,840
<b>Total for 2021</b>	<u>68,840</u>	<u>68,840</u>
<b>Total for 2020</b>	<u>142,873</u>	<u>142,873</u>

#### 5 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Marketing and publicity		216	216
<b>Total for 2021</b>		<u>216</u>	<u>216</u>
<b>Total for 2020</b>		<u>1,539</u>	<u>1,539</u>



## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### b) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	1,114	1,114
<b>Total for 2021</b>		<u>1,114</u>	<u>1,114</u>
			<b>Total costs £</b>

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Allocated support costs	7	88,725	88,725	111,314
Governance costs	7	9,472	9,472	9,728
		<u>98,197</u>	<u>98,197</u>	<u>121,042</u>

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	88,725	88,725
Governance costs	7	9,472	9,472
<b>Total for 2021</b>		<u>98,197</u>	<u>98,197</u>
<b>Total for 2020</b>		<u>121,042</u>	<u>121,042</u>

			<b>Total expenditure £</b>
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## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Legal fees	125	125
Other governance costs	2,113	2,113
Allocated support costs	7,234	7,234
<b>Total for 2021</b>	<b>9,472</b>	<b>9,472</b>
<b>Total for 2020</b>	<b>9,728</b>	<b>9,728</b>



## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Taxation

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

#### 10 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2020	689	689
Additions	5,518	5,518
At 31 March 2021	6,207	6,207
<b>Depreciation</b>		
At 1 April 2020	3,818	3,818
Charge for the year	571	571
At 31 March 2021	4,389	4,389
<b>Net book value</b>		
At 31 March 2021	1,818	1,818
At 31 March 2020	(3,129)	(3,129)

#### 11 Debtors

	2021 £	2020 £
Prepayments	936	598
Other debtors	90	418
	1,026	1,016



## Enhance the UK

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 12 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>59,542</u>	<u>63,206</u>

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

	2021 £	2020 £
Other taxation and social security	155	-
Other creditors	1,063	1,151
Accruals	<u>600</u>	<u>600</u>
	<u>1,818</u>	<u>1,751</u>

#### 14 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General	46,552	95,234	(99,527)	42,259
<b>Restricted funds</b>	<u>18,309</u>	<u>-</u>	<u>-</u>	<u>18,309</u>
<b>Total funds</b>	<u>64,861</u>	<u>95,234</u>	<u>(99,527)</u>	<u>60,568</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
General	26,240	142,892	(122,581)	46,551
<b>Restricted funds</b>	<u>16,309</u>	<u>2,000</u>	<u>-</u>	<u>18,309</u>
<b>Total funds</b>	<u>42,549</u>	<u>144,892</u>	<u>(122,581)</u>	<u>64,860</u>



## Enhance the UK

### Statement of Financial Activities by fund for the Year Ended 31 March 2021

#### Restricted Funds

	<b>Total Restricted Funds 2021 £</b>	<b>Total Restricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	-	2,000
Total income	-	2,000
<b>Expenditure on:</b>		
Net income	-	2,000
<b>Reconciliation of funds</b>		
Total funds brought forward	18,309	16,309
Total funds carried forward	18,309	18,309



## Enhance the UK

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	959	2,019
Charitable activities (analysed below)	68,840	142,873
Other income (analysed below)	25,435	-
Total income	<u>95,234</u>	<u>144,892</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(1,330)	(1,539)
Charitable activities (analysed below)	(98,197)	(121,042)
Total expenditure	<u>(99,527)</u>	<u>(122,581)</u>
Net (expenditure)/income	<u>(4,293)</u>	<u>22,311</u>
Net movement in funds	(4,293)	22,311
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>64,861</u>	<u>42,549</u>
Total funds carried forward	<u><u>60,568</u></u>	<u><u>64,860</u></u>



## Enhance the UK

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<b><i>Donations and legacies</i></b>		
Appeals and donations	959	19
Grants - other agencies	-	2,000
	<u>959</u>	<u>2,019</u>
<b><i>Charitable activities</i></b>		
Audits	6,300	-
Speaking & Consultancy	15,800	-
Concerts	45	-
Training	46,695	126,559
Other income	-	16,314
	<u>68,840</u>	<u>142,873</u>
<b><i>Other income</i></b>		
Other income	25,435	-
	<u>25,435</u>	<u>-</u>
<b><i>Raising funds</i></b>		
Fundraising costs	(216)	(1,539)
Wages and salaries	(1,092)	-
Office expenses	(22)	-
	<u>(1,330)</u>	<u>(1,539)</u>
<b><i>Charitable activities</i></b>		
Trade subscriptions	(2,165)	-
Wages and salaries	-	(1,092)
Wages and salaries	(33,561)	(29,704)
Subcontract cost	(46,515)	(1,015)
Subcontract cost	-	(57,175)
Staff training	(1,460)	(3,612)
Travelling	(641)	(10,851)
Room hire	-	(361)
Office expenses	(2,812)	(4,123)
Computer software and maintenance costs	(354)	(2,149)
Computer software and maintenance costs	(715)	-
Sundry expenses	(502)	(1,232)
Trade subscriptions	(2,090)	(2,908)
Legal and professional fees	(125)	-



## Enhance the UK

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
Bank charges	(23)	(19)
Wages and salaries	(3,203)	(2,239)
Staff pensions (Defined contribution) - pension scheme 1	(1,136)	(1,286)
Subcontract cost	-	(723)
Travelling	-	(573)
Insurance	(1,315)	(675)
Office expenses	(294)	-
Sundry expenses	(115)	-
Accountancy fees	(600)	(600)
Depreciation of fixtures and fittings	(41)	(48)
Depreciation of office equipment	(530)	(657)
	<u>(98,197)</u>	<u>(121,042)</u>