

Enhance The Uk

Charity No. 1131749

Company No. 06932260

Trustees' Report and Unaudited Accounts

31 March 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06932260

Charity No. 1131749

Principal Office

171 Narbeth Drive
Aylesbury
Bucks
HP20 1PZ

Registered Office

171 Narbeth Drive
Aylesbury
Buckinghamshire
HP20 1PZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

C. Owen
P.F. Rodgers
A.M. Trollope
J. Vaidya

Company Secretary

J. Bowles

Key Management Personnel

Chair	Frank Rodgers
Chief Executive Officer	Ms Jennie Williams
Secretary	Ms Jodie Bowles

Accountants

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

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Trustees Annual Report

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

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 2023 to 31st March 2024. 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.

1. 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
 - a. Preventing disabled people from becoming socially excluded
 - b. Relieving the needs of those disabled people who are socially excluded
 - c. Assisting disabled people to integrate into society by the provision of education, information, training, support and advice.

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Trustees Annual Report

2. 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

- a. Unemployment
- b. Financial hardship
- c. Youth or older age
- d. Ill health (mentally or physically)
- e. Substance abuse or dependency, including alcohol & drugs
- f. Discrimination on the grounds of
 - i. Sex
 - ii. Race
 - iii. Disability
 - iv. Ethnic origin
 - v. Religion
 - vi. Belief
 - vii. Creed
 - viii. Sexual orientation or gender reassignment
 - ix. Poor education or skills attainment
 - x. Relationship and family breakdown
 - xi. Poor housing (that does not meet basic habitable standards)
 - xii. Crime (either as a victim or offender rehabilitating into society)

3. The principle activity of Enhance the UK is to provide expert education, training and support for a range of audiences. This is achieved by

- a. Promoting social inclusion and social opportunities
- b. Promoting partnerships which are sympathetic and beneficial to Enhance the UK's aims and objectives.
- c. 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.

5. Public benefit is achieved in three ways

- a. Breaking down social barriers faced by people with sensory and physical impairments by challenging the attitudes, perceptions and expectations of society as a whole
- b. Promoting independent lifestyles from disabled people with sensory or physical impairments
- c. Campaigning that disabled people with sensory or physical impairments have the same rights to access as the rest of society

What we have achieved

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

1. Continuing to provide disability awareness training to a range of organisations such as:

- a. Northern Rail
- b. The National Transport Design Centre
- c. Manchester City FC
- d. C Hoare & Co Private Bank
- e. Lincoln Cathedral
- f. Rock Choir
- g. London Transport Museum
- h. Electricity North East
- i. Ceredigion county council
- j. Canongate books
- k. The Royal Opera House
- l. National Federation of Women's Institute

2. Delivered webinars on a range of topics such as hidden impairments, deaf awareness, neurodiversity and the social model of disability to a variety of organisations to raise staff awareness. Clients included:

- a. RenaissanceRE
- b. Itau BBA International
- c. Uniper Energy
- d. Butternut Box
- e. ID Nuclear
- f. The British Academy
- g. Oxford University Law Faculty
- h. Milliman UK
- i. London Academy of Music and Dramatic Art
- j. 6 Point 6
- k. 4Most Europe
- l. Tokio Marine Kiln

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Trustees Annual Report

3. Run deaf awareness courses to a wide range of organisations from different sectors including legal, health, housing, education and hospitality. This enabled them to make their services more accessible to D/deaf people. Examples of our clients included:

- a. Bradford Science & Media Museum
- b. New Forest District Council
- c. Prime Life Care Homes
- d. Tokio Marine Kiln
- e. UnLtd – The Foundation for Social entrepreneurs
- f. Sussex Partnership NHS Foundation
- g. Wright Johnston & Mackenzie
- h. University of Arts London
- i. The Christie NHS Foundation
- j. Mayer Brown
- k. Notting Hill Genesis
- l. NHS Hampshire and Isle of Wight ICB

4. Provided Introduction to BSL courses to over 240 adults to enable them to make their frontline services more accessible to Deaf people. We also delivered BSL workshops to children and young people at The Festival of the Girl and for Epping Forest District Youth Council.

5. Consulted on the accessibility of the visitor experience for the new V&A East Storehouse and also the new Cornwall 365 What's On listings app.

6. Delivered a series of disability awareness workshops to potential foster carers for Buckinghamshire council with the aim of empowering carers to have the confidence and skills to foster disabled children.

7. Created training resources for Northern rail staff on assisting people living with Dementia alongside 4 modules of a new e-learning disability awareness course for all Northern staff.

8. Provided BSL translations of documents for TransPennine Express, Northern Rail and LNER to make their ticket office closure consultation accessible for Deaf people.

9. Released free resources to organisations regarding how they can make their services more accessible to disabled people including:

- a. Dyslexia in the workplace
- b. Autism in the workplace
- c. Hidden or invisible disability in the workplace.
- d. How to make your retail space wheelchair accessible.

10. Released a series of blogs including:

- a. Top tips for making meetings accessible for deaf people
- b. Myth busting wheelchair users
- c. Myth busting dyslexia
- d. 5 quick ways to make your event more accessible
- e. What is the disability pay gap and how can we close it?
- f. UK disability History Month: recognising the worldwide fight for human rights and equality.
- g. Blue Monday; 5 tips to improve mental wellbeing in the workplace
- h. Understanding dyslexia, dysgraphia, dyscalculia & dyspraxia
- i. How to make healthcare appointments more accessible for D/deaf patients
- j. 6 tips for supporting autistic colleagues in the workplace
- k. Neurodiversity and internalised ableism

We have Continued to tackle issues related to, and raised awareness of the importance of, sexual health and sexual awareness for disabled people via our Undressing Disability Campaign. Highlights include:

1. Launching Quest a collection of inclusive sex toys

In collaboration with Rocks Off we have launched a product line of 5 toys and aids focused on making pleasure accessible and encouraging inclusive conversations. Products feature:

- Enlarged raised and embossed buttons for better access
- Handles for enhanced grip and control.
- Wrist strap remote holders for ultimate handsfree control.
- Sensory LED lights and vibrations to indicate when the product is turned on/off and when charging.
- Easy magnetic snap-on charging connection.
- Accessible packaging which is designed to be easily opened and has braille QR codes to provide audio product descriptions.

Running Undressing Disability Events

Our Undressing disability Quest launch party was a big hit. We partied the night away with some wonderful people and celebrated all things sex and disability.

We also ran:

- Breaking barriers: Empowering sexuality for people with disabilities and neurodiversity workshop at Wilderness festival
- Undressing disability: Navigating sex, intimacy and pleasure with a physical or sensory impairment workshop at shambala festival
- Diverse minds, diverse pleasure: Navigating neurodiversity in the bedroom at Shambala festival and at Pinky Promise Candy Wonderland event at Fire & Lightbox London.
- A neurodiversity, sex and relationships panel at the Vagina Museum.

3. Delivering individual support via the Love Lounge

Our Love lounge continued to grow, we expanded the number of experts and continued to offer free surgeries to provide individualised support around sex and dating. We also offered responses via email should people prefer that. We supported 46 people on an individual basis

We shared anonymous questions and responses on our Love Lounge blogs to offer advice and information to people who may not feel comfortable contacting us. These included topics such as working out as a wheelchair user, using dating sites, masturbation with difficulties with fine motor control, being neurodiverse and queer, sex after a traumatic brain injury, speech and communication barriers during sex, comfortable sex with Limb Girdle Muscular Dystrophy, supporting service users who want to experience sexual contact, sex with a catheter, adaptive tools for sex toys.

4. Delivering disability and sexual expression training

We provide training to professionals from a range of organisations such as Exemplar Healthcare, Access technology and Liverpool Hope University.

5. Releasing Series 3 of the Undressing Disability Podcast

Guests included:

John & Jade Reynolds - Jade was diagnosed with acute transverse myelitis of her spinal cord when she was just 12 years old. In this episode, they chat about how they met, dating, parenting and their hilarious TikTok account.

Asta Philpot - Asta was born with Arthrogryposis, a condition called that impairs physical movement. He talked about his first sexual experience, care homes, and how he found his true love.

Ben the carer - Ben shared experiences about his time as a carer, and how he helped a client with their first sexual experience.

Samantha Bains - Actress and author Samantha Baines chats about her hearing loss diagnosis, her career, dating, and her book Living with Hearing Loss and Deafness.

Kris Aves – Kris a former Metropolitan police officer who was paralysed from the Westminster Bridge terror attack in March 2017, when he was hit by the van driven by the terrorist. He talks about the attack, how his life has changed, his relationships and more

Samantha Renke - Actress, presenter, and disability activist Samantha Renke has a very open and honest talk about relationships, dating and intimacy.

Laura Mathias - Campaigner and alopecia advocate Laura Mathias talks about learning to love yourself, dating and life without wigs.

Roxy Murray – Roxy chats about her Multiple Sclerosis diagnosis, dating, her podcast and her campaign work.

6. Launching an Appcessible dating campaign

The campaign asks disabled people to share their experiences of online dating. There are many reasons that disabled people find dating apps difficult. Some of these could be how to navigate the actual app itself, overload of information, disclosing a disability, understanding social cues or reading the information. Not to mention the reactions from matches. We want to work with Apps to make things better. Jennie went onto the Gabby Roslin Show on BBC live to discuss the campaign.

7. Exhibiting at the Disability Expo

We attended the 2-day largest disability event in Europe to share our Undressing Disability campaign. We had the pleasure of meeting many of our supporters and also thousands of new people and raising awareness of the importance of the campaign. We handed out tote bags and mugs where were designed to encourage conversations about sex and disability.

8. Guest speaking at events and on podcasts.

We had the pleasure of being a panellist on the Sexexpectations panel event organised by the University of Arts. We also spoke at the Royal College of Occupational Therapists forum event, Sex, intimacy and periods for people with disabilities. We were delighted to be guests on the Audible UK series – Audible Porn – Press Play Turn On and also in the Relationship room on PodDiva.

9. Sharing Undressing disability blogs

Blogs included:

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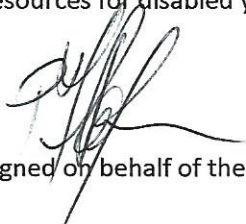
- An interview with Alex Vasquez: Advocate for Disability and Sexuality Rights
- Take Control of Your Wellness: Create a Self-Care Routine with CBD
- Unrequited Love – by Charlotte Faragher
- Defy Society's Expectations: A Guide to Overcoming the Challenges of Building Body Confidence by Sandie Roberts, Disability Advocate, Content Creator, Writer & PT Model
- ADHD Awareness Month: can ADHD affect your sex life?
- Safe sex toys: how to shop, store and clean your new favourite products
- Christmas and loneliness: how you can help someone feel less alone
- My Quest: Ellie's inclusive sex toy joy
- Researchers aim to improve access to cervical cancer screening for physically disabled people
- The dating campaign: #appcassible dating for all
- The Dating Campaign: disability and accessible apps
- Stress Awareness Month: How to help reduce stress levels and relax

Distributing free Undressing Disability resources.

These included:

- The wonderful word of Sex Act Terminology
- Dating and Neurodiversity
- The wonderful world of dating bios: acronyms to emoji.
- Sex toy safety
- Bitesize BSL: Private body parts

11 Running the Undressing Disability Hub We continued to run the hub, a place where people can share events, resources and information linked to sex, relationships and disability. The number of members continued to grow. 12 Submitting a funding application as a partner with YouDish We were asked to partner with YouDish alongside other experts in the field of disability and sex education from around the world to bid for funding from the EU to create sex and relationship resources for disabled young people.



Signed on behalf of the board

P.F. Rodgers

Trustee

18 December 2024

Independent Examiner's Report to the trustees of Enhance The Uk

I report to the charity trustees on my examination of the financial statements of Enhance The Uk for the year ended 31 March 2024.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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).

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.

David Carter Chartered Institute of management
accountants
Orbital Business Services Ltd
May House
Buckingham Road
Edgcott
Bucks
HP18 0TR
18 December 2024

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Statement of Financial Activities
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
Income and endowments				
from:				
Donations and legacies	4	5,511	5,511	1,553
Charitable activities	5	171,157	171,157	179,574
Total		176,668	176,668	181,127
Expenditure on:				
Raising funds	6	40,296	40,296	3,143
Charitable activities	7	163,140	163,140	143,968
Other	8	3,251	3,251	4,179
Total		206,687	206,687	151,290
Net gains on investments		-	-	-
Net (expenditure)/income	9	(30,019)	(30,019)	29,837
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(30,019)	(30,019)	29,837
Other gains and losses				
Net movement in funds		(30,019)	(30,019)	29,837
Reconciliation of funds:				
Total funds brought forward		100,765	100,765	70,928
Total funds carried forward		70,746	70,746	100,765

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Summary Income and Expenditure Account
for the year ended 31 March 2024

	2024	2023
	£	£
Income	176,668	181,127
Gross income for the year	<u>176,668</u>	<u>181,127</u>
Expenditure	206,089	150,902
Depreciation and charges for impairment of fixed assets	598	388
Total expenditure for the year	<u>206,687</u>	<u>151,290</u>
Net (expenditure)/income before tax for the year	(30,019)	29,837
Net (expenditure)/income for the year	<u>(30,019)</u>	<u>29,837</u>

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Balance Sheet
at 31 March 2024

Company No. 06932260	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	11	1,860	2,457
		<u>1,860</u>	<u>2,457</u>
Current assets			
Debtors	12	1,787	540
Cash at bank and in hand		74,164	101,246
		<u>75,951</u>	<u>101,786</u>
Creditors: Amount falling due within one year	13	(7,065)	(3,478)
Net current assets		<u>68,886</u>	<u>98,308</u>
Total assets less current liabilities		<u>70,746</u>	<u>100,765</u>
Net assets excluding pension asset or liability		<u>70,746</u>	<u>100,765</u>
Total net assets		<u><u>70,746</u></u>	<u><u>100,765</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		70,746	100,765
		<u>70,746</u>	<u>100,765</u>
Reserves	14		
Total funds		<u><u>70,746</u></u>	<u><u>100,765</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

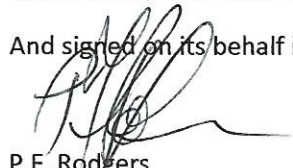
For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 18 December 2024

And signed on its behalf by:



P.F. Rodgers

Trustee

18 December 2024

Enhance The Uk
Statement of Cash flows
for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(30,019)	29,837
Adjustments for:		
Depreciation of property, plant and equipment	598	388
Increase in trade and other receivables	(1,247)	(540)
Increase in trade and other payables	3,587	637
Net cash (used in)/provided by operating activities	<u>(27,081)</u>	<u>30,322</u>
Net cash used in investing activities	<u>-</u>	<u>(1,458)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(27,081)	28,864
Cash and cash equivalents at the beginning of the year	101,246	72,081
Cash and cash equivalents at the end of the year	<u>74,165</u>	<u>100,945</u>
Components of cash and cash equivalents		
Cash and bank balances	74,164	101,246
	<u>74,164</u>	<u>101,246</u>

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

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Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Fittings	15% Straight line basis
Office equipment	25% Reducing balance basis
Website development	% Written off over 3 years

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds	Total funds
	2023	2023
	£	£
Income and endowments from:		
Donations and legacies	1,553	1,553
Charitable activities	179,574	179,574
Total	181,127	181,127
Expenditure on:		
Raising funds	3,143	3,143
Charitable activities	143,968	143,968
Other	4,179	4,179
Total	151,290	151,290
Net income	29,837	29,837
Net income before other gains/(losses)	29,837	29,837
Other gains and losses:		
Net movement in funds	29,837	29,837
Reconciliation of funds:		
Total funds brought forward	70,928	70,928
Total funds carried forward	100,765	100,765

4 Income from donations and legacies

	Unrestricted	Total	Total
	2024	2024	2023
	£	£	£
Marketing	5,511	5,511	1,553
	5,511	5,511	1,553

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Training	155,958	155,958	134,944
Speaking and consultancy	15,180	15,180	38,630
Grants/Audits	19	19	6,000
	<u>171,157</u>	<u>171,157</u>	<u>179,574</u>

6 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Marketing	306	306	1,008
Wages and salaries	39,958	39,958	2,058
Office costs	32	32	77
	<u>40,296</u>	<u>40,296</u>	<u>3,143</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Training	2,357	2,357	6,104
Fundraising	11,848	11,848	1,283
Roomhire	-	-	653
Website	1,040	1,040	352
Grants made	1,429	1,429	973
<i>Governance costs</i>			
Wages and salaries	15,800	15,800	9,754
Pensions	2,666	2,666	1,934
Accounting	825	825	900
Subscriptions	1,171	1,171	2,395
	<u>37,136</u>	<u>37,136</u>	<u>24,348</u>

8 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Travel and entertaining	-	-	850
Bank charges	39	39	75
Insurance	475	475	722
Office expenses	1,832	1,832	675
Employee costs	246	246	444
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	598	598	388
General administrative costs	26	26	255
Legal and professional costs	35	35	770
	<u>3,251</u>	<u>3,251</u>	<u>4,179</u>

9 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	598	388

10 Staff costs

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

The average monthly number of full time equivalent employees during the year was as follows:

2024	2023
Number	Number
<u>2</u>	<u>2</u>
<u>2</u>	<u>2</u>

11 Tangible fixed assets

	Fixtures and Fittings	Office equipment	Website developmen t	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2023	689	6,976	-	7,665
At 31 March 2024	<u>689</u>	<u>6,976</u>	<u>-</u>	<u>7,665</u>
Depreciation and impairment				
At 1 April 2023	522	4,685	-	5,207
Depreciation charge for the year	25	573	-	598
At 31 March 2024	<u>547</u>	<u>5,258</u>	<u>-</u>	<u>5,805</u>
Net book values				
At 31 March 2024	<u>142</u>	<u>1,718</u>	<u>-</u>	<u>1,860</u>
At 31 March 2023	<u>167</u>	<u>2,291</u>	<u>-</u>	<u>2,458</u>

12 Debtors

	2024	2023
	£	£
Trade debtors	500	-
Prepayments and accrued income	1,287	540
	<u>1,787</u>	<u>540</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	3,075	-
Other creditors	3,090	2,578
Accruals	900	900
	<u>7,065</u>	<u>3,478</u>

14 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	100,765	176,668	(206,687)	70,746
Total funds	<u>100,765</u>	<u>176,668</u>	<u>(206,687)</u>	<u>70,746</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,860	1,860
Net current assets	68,886	68,886
	<u>70,746</u>	<u>70,746</u>

16 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	101,246	(27,082)	74,164
	<u>101,246</u>	<u>(27,082)</u>	<u>74,164</u>
Net debt	<u>101,246</u>	<u>(27,082)</u>	<u>74,164</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Enhance The Uk
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Marketing	5,511	5,511	1,553
	<u>5,511</u>	<u>5,511</u>	<u>1,553</u>
Charitable activities			
Training	155,958	155,958	134,944
Speaking and consultancy	15,180	15,180	38,630
Grants/Audits	19	19	6,000
	<u>171,157</u>	<u>171,157</u>	<u>179,574</u>
Total income and endowments	176,668	176,668	181,127
Expenditure on:			
Costs of generating donations and legacies			
Marketing	306	306	1,008
Wages and salaries	39,958	39,958	2,058
Office costs	32	32	77
	<u>40,296</u>	<u>40,296</u>	<u>3,143</u>
Total of expenditure on raising funds	40,296	40,296	3,143
Charitable activities			
Training	2,357	2,357	6,104
Fundraising	11,848	11,848	1,283
Roomhire	-	-	653
Website	1,040	1,040	352
Subscriptions	1,429	1,429	973
Admin support	60,815	60,815	41,895
Salaries	44,360	44,360	58,788
Travel and subsistence	16,713	16,713	11,165
Legal and professional	-	-	928
Office costs	3,436	3,436	6,818
Sundry	680	680	26
	<u>142,678</u>	<u>142,678</u>	<u>128,985</u>
Governance costs			
Wages and salaries	15,800	15,800	9,754
Pensions	2,666	2,666	1,934
Accounting	825	825	900
Subscriptions	1,171	1,171	2,395
	<u>20,462</u>	<u>20,462</u>	<u>14,983</u>

Detailed Statement of Financial Activities

Total of expenditure on charitable activities	163,140	163,140	143,968
Other expenditure			
Travel and entertaining	-	-	850
Bank charges	39	39	75
Insurance	475	475	722
Office expenses	1,832	1,832	675
	<u>2,346</u>	<u>2,346</u>	<u>2,322</u>
Employee costs			
Staff training	246	246	444
	<u>246</u>	<u>246</u>	<u>444</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures and Fittings	25	25	29
Depreciation of Office equipment	573	573	359
Depreciation of Website development	-	-	-
Sundry expenses	26	26	255
	<u>624</u>	<u>624</u>	<u>643</u>
Legal and professional costs			
Other legal and professional costs	35	35	770
	<u>35</u>	<u>35</u>	<u>770</u>
Total of expenditure of other costs	<u>3,251</u>	<u>3,251</u>	<u>4,179</u>
Total expenditure	<u>206,687</u>	<u>206,687</u>	<u>151,290</u>
Net gains on investments	-	-	-
	<u>(30,019)</u>	<u>(30,019)</u>	<u>29,837</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(30,019)</u>	<u>(30,019)</u>	<u>29,837</u>
Other Gains	-	-	-
	<u>(30,019)</u>	<u>(30,019)</u>	<u>29,837</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	100,765	100,765	70,928
Total funds carried forward	<u>70,746</u>	<u>70,746</u>	<u>100,765</u>