

THE ENTHUM FOUNDATION

England & Wales · Charity number 1135493

Details

Status	Registered
Legal form	Charitable company
Company number	06044918
Registered	2010-04-13
Register	View on the Charity Commission register

Contact

Address	49 Hova Villas Hove BN3 3DJ
Phone	07796468809
Email	info@enthumfoundation.org
Website	www.enthumfoundation.org

Activities

Objects: 4. THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: (1) THE RELIEF OF PHYSICAL ILLNESS OR INJURY, MENTAL ILLNESS AND PHYSICAL OR MENTAL DISABILITY; (2) THE PRESERVATION AND PROTECTION OF MENTAL HEALTH; (3) THE RELIEF OF POVERTY AND FINANCIAL HARDSHIP; AMONGST CHILDREN AND YOUNG PEOPLE WHO ARE OR WHO HAVE BEEN UNACCOMPANIED ASYLUM SEEKING CHILDREN BY SUCH MEANS AS THE TRUSTEES IN THEIR DISCRETION THINK FIT, INCLUDING, WITHOUT LIMITATION, (A) THE PROVISION OF SUPPORT AND SERVICES TO THE FOSTER PARENTS OR ADOPTIVE PARENTS OF SUCH CHILDREN; AND (B) THE PROVISION OF SUPPORT AND ACTIVITIES THAT DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE FULLY IN SOCIETY. (4) THE ADVANCEMENT OF EDUCATION IN GENERAL IN PARTICULAR BUT NOT EXCLUSIVELY TO ENCOURAGE AND ASSIST PEOPLE IN THE DISCOVERY AND DEVELOPMENT OF THEIR INDIVIDUAL TALENTS AND TO HELP THEM TO APPLY THESE ABILITIES TO THEIR LIFE.

Activities: Our mission is to manage Enthum House, a specialist-supported accommodation for unaccompanied asylum-seeking children (UASC) affected by complex trauma aged 16-18 in East Sussex. We offer person-centred therapeutic, vocational, legal support and community integration to empower its young people to rebuild their lives, explore their individual potential and contribute positively to society.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Accommodation/housing, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£896,820	£966,099	£199,648	22
2024-01-31	£940,677	£865,305	£268,927	23
2023-01-31	£824,855	£812,955	£193,555	20
2022-01-31	£642,736	£661,120	£181,655	18
2021-01-31	£450,062	£420,777	-	-

Trustees

Name	Role	Appointed
David Michael Turner		2025-07-03
Gino Fox		2020-10-31
Gino Fox		2020-10-31
Grace Ellen Perry		2025-12-04
Iain Palmer		2026-03-07
Patrick Paragallo		2024-05-03
Rhiannon Corlett		2025-09-13
Simon Bruce Hellyer		2019-10-01

THE ENTHUM FOUNDATION

England & Wales - Charity number 1135493

Accounts

REGISTERED COMPANY NUMBER: 06044918 (England and Wales)
REGISTERED CHARITY NUMBER: 1135493

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025
FOR
THE ENTHUM FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our vision is to create a safe and sustainable 'home' environment for our young people.

In order to achieve our vision, our objectives and activities are:

- a) The relief of physical illness or injury, mental illness and physical or mental disability.
- b) The preservation and protection of mental health.
- c) The relief of poverty and financial hardship amongst children and young people who are, or who have been, unaccompanied asylum seeking children by such means as the trustees in their discretion think fit, including without limitation, (i) the provision of support and services to the foster parent or adoptive parents of such children, and (ii) the provision of support and activities that develop their skills, capacities and capabilities to enable them to participate fully in society.
- d) The advancement of education in general in particular but not exclusively and assist people in the discovery and development of their individual talents and to help them to apply these abilities to their life.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

i) Service Delivery

Enthum Foundation supports young asylum seekers aged 16-18 who have travelled to the UK by foot, boat, car and lorries from countries such as Iran, Iraq, Afghanistan, Vietnam, Syria and Sudan. They have experienced trafficking, abuse, hunger and separation from their families and cultures. They want to learn English, go to college and have dreams and aspirations for their future.

We are dedicated to providing safe and sustainable homes for these young people who are experiencing the impact of multiple and compounding inequalities due to their heightened intersectionality. They are often vulnerable due to their care status, with specific mental and physical needs, economic disadvantage and language barriers. They are often discriminated against, making them more susceptible to radicalisation, trafficking, and criminality.

Many young people are initially distrustful of authority or have experienced trauma that makes it difficult to engage. Our approach builds trust through consistency, patience, and respectful relationships. We use flexible methods to build rapport- including one-on-one conversations, peer-led sessions, or culturally relevant activities.

Since our opening in 2018, we have supported 63 young people to 'graduate' through Enthum. We started small, offering 7 spaces at a time and have grown to 15 spaces reaching higher numbers of beneficiaries and creating a more diverse and vibrant community and team.

A core priority for 2025 was to maintain our focus on delivering high-quality outcomes for young people. Our approach includes actively monitoring their progress and applying continuous learning from evaluations to enhance our services. The externally recognised standard of care that Enthum provides remains a cornerstone of our work.

We set out to provide opportunities for these young people to nurture relationships that help to alleviate mental health problems, be a part of a community, restore confidence, develop life skills and be supported and advised through the complicated asylum process. We aim to provide deep, quality support over these sustained periods to consolidate impact. Enthum House fosters an environment that promotes tools to empower young peoples' voice and agency and the ability to advocate for themselves. Our objective is for our young people to thrive in the UK.

We actively seek the views and opinions of our young people by involving them in decision-making processes through house meetings, discussions, and consultations. Regular individual keywork sessions, along with weekly meetings with in-house keyworkers, mentors, and volunteers, provide opportunities for young people to share their thoughts, actively participate in shaping their own support plans, set personal goals, and identify areas for growth as they work toward living independently.

We empower young people to:

- Access education through school and college attendance, successfully gaining qualifications;
- Take their first steps on the career ladder gaining work experience in a range of professions from barbering and accountancy to mechanics;
- Build their community through joining local clubs including football, gym, boxing and cricket and participate in community opportunities and groups; and - challenge themselves through participating in events including 10k races and The King's Trust.

"Playing football together makes me feel strong" - Young person 2025

Enthum work closely with young people's social workers, and we have built solid relationships with legal teams, local colleges, educational providers, community health professionals and other local groups and charities who support our cohort. We have an open, connected and informed understanding of the asylum process. We work alongside local authorities to coordinate with immigration and human rights lawyers in the best interest of the child. An awareness of how the young person's trauma affects the asylum process is vital. With numerous interviews, assessments and complex bureaucracy the legal process can be confusing and re-traumatising and negatively impact individual asylum claims.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

ii) Development

We work hard to develop the front-line service we offer to young people in line with our strategy. This includes, preparing and strengthening our service, policies and procedures and operations in preparation for the introduction of Ofsted regulation for supported accommodation for 16-18-year-olds. We were the first service for Unaccompanied Asylum-Seeking Children in East Sussex yet to successfully be registered by Ofsted. This registration ensures that we are compliant with the four quality standards for Supported Accommodation under The Supported Accommodation (England) Regulations 2023.

Enthum has supported 31 young people during this financial year. Of those 31 young people, 18 people have now left. The countries these Unaccompanied Asylum-Seeking Children come from include Sudan, Afghanistan, Iran + Iraq (Kurdish), Syria, Egypt, Vietnam and Morocco.

15 have had their Substantive Home Office Interviews and 10 have been granted 5 years Leave to Remain, 3 are in an appeal process, 2 are waiting to hear the result. 14 are waiting for their substantive interviews. 2 were age disputed and had to leave Enthum House.

We collect individual outcome and personal life journey data and metrics for all young people in our care using the recognised Planning Stars method.

Utilising our outcome data, 21 of the 23 young people, who have at least 2 readings, reported an increase in the scores from start to finish of their journey at Enthum. In terms of the 23 young people the data indicates:

1. How they are feeling - 0.42 average increase in points
2. Physical Health - 0.65 average increase in points
3. Education, Activities & Work - 0.74 average increase in points
4. People & Support Network - 0.91 average increase in points

These figures show some improvements on data collected last year. The reasons for this include, but are not totally exclusive to, investment in our staffing and strategy:

- Improved staffing due to increased staffing budget and rota planning, allowing more focussed time spent with young people.
- Keyworkers for young people have found more regular training, focussed meetings and keyworkers days supportive. Particularly to support good communication, information sharing and a coherent team approach.
- Having the new Head of Young People's support role has been positive for the teams and young people and supported continuity of the service offered and focus on young people's support.
- The young people have had lots of organised and staffed activities and been offered new opportunities, and they have all been engaged in what has been on offer.
- Impact matching and risk assessments. The dynamics and cohort of young people have been more engaged with each other and the support available.

An exciting development this year is that the Tunstall Jubilee Foundation, a local Trust have purchased a property for Enthum to use at a peppercorn rent to improve our sustainability. We moved into the property in February 2025.

Despite a challenging financial climate, we were pleased to secure support from new funders, a testament to the team's dedication and credibility. We also maintained a strong focus on cost management throughout the year, ensuring that resources were carefully directed to where they are most needed. This approach allowed us to prioritise spending on services for young people, reinforcing our commitment to maximising impact while maintaining financial resilience.

Our Founder and co-Director Lilian Simonsson resigned in Autumn 2024. As a significant member of our leadership team, our Trustees reviewed our organisational structure, and we recruited a Chief Executive in Spring 2025.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

iii) Challenges

The UK is becoming increasingly hostile to asylum seekers seeking safety. A major barrier to empowerment in our community is limited access to education, employment, and financial support. Many lack the tools and training to self-advocate, while systemic inequalities—further restrict participation in decision-making. The absence of inclusive platforms, combined with social stigma, mental health challenges, and scarce affordable services, deepens these issues. Addressing them requires targeted investment in empowerment, advocacy, and amplifying young voices at Enthum House. These challenges have also led to rising mental health issues and an increase in local violence and racially motivated attacks.

In summer 2024, the hostility and racism towards migrants has continued to escalate with anti-immigration attacks and riots in other parts of the UK. Fortunately, Eastbourne was not affected at that time but in mitigation, our Operations Director and Registered Service Manager were immediately prepared to manage any situation that may occur, they put in place additional staff and a full risk assessment with a contingency plan should Enthum homes be targeted. Young people were concerned but reported feeling very safe, they chose to stay inside with staff during the live threats.

External factors have had a significant impact on a large cohort of our young people. The political situations, conflict and living conditions - including hunger - in their home countries of Afghanistan and Sudan have been particularly severe this last year. This creates constant worry for those who still have family there, especially if they have lost contact with family members.

'Community is everything. In the UK, Friends are family.' Young person, 2025

We are also vulnerable to external local and national policy shifts which can also impact our service. We always work hard to exceed local authority expectations; however, we rely on charitable funding to ensure sustainability and add value for our young people. The fundraising climate is exceedingly challenging for charities at this time. Competition is high for increasingly limited funds, with some major funds closing. Fundraising remains a key priority for Enthum and without the support of our funders we would be unable to provide the level of service provision that our young people require.

iv) Our team and our young people

We have a small and dedicated team who take great pride in their work. Here is some feedback from our Registered Service Manager who summarised the year as follows:

'Our first year of regulation has been a time of change, challenge and positive progress as we continue to embed the regulations and standards and improve planning, delivery and evidencing of our work with young people.

We continue to have a sharp focus on safeguarding the young people we support, working as a team, with young people, social workers and the police to counter identified increased risks of Child Criminal Exploitation (CCE) for our young people. This is related to awareness of exploitation of young people on the increase from threats within the community. We combat this through educating young people to the signs and risks of CCE, constant vigilance in observing their activities and building positive, trusting relationships with our young people.

Staff recruitment remains challenging, with smaller numbers of appropriate external candidates applying than in previous years. To counter this, we have worked to staff training and wellbeing, this contributed to having four internal candidates for the Head of Young Person Support vacancy.

Since March 2024 we have been implementing our new database, Mentor. This is a positive development for Enthum, and we will continue to use more of Mentor into 2025. This will continue to improve the efficiency of our work, our tracking of a young person's journey with us and evidencing our work with young people.

We are in a settled period in terms of young people admissions and departures. This has helped to generate a strong community within the houses. This provides a welcoming environment for new young people and they, in turn have a better chance of settling into living a positive life at Enthum.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

We have continued to improve young people's activities during this period, with a more regular programme of activities in college holidays.

We are also aware that more of our young people are experiencing the negative impacts of the situations in their home countries and our teams continue to support them with this, while also signposting them to appropriate therapeutic services.

Overall, Enthum has made a positive transition into being a regulated service, with staff fully buying into the process of improvements and change

One of our team, with lived experience, conducted our yearly survey with previous residents. Some quotes and findings include:

'Enthum staff would support you step by step no matter what the challenge is, and they are really patient with you'

'What helped your mental health at Enthum?' 'Enthum staff support, respecting your boundaries and religion'

'They supported me with everything, such as the football team, English lessons, and physical and mental health. Also, they have activities that are happening throughout the whole year.'

On behalf of our Chair, Trustees, Directors, Staff Team and Young people a massive thank you to the Trusts, Foundations and Individuals who support our work.

FINANCIAL REVIEW

Financial position

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP 2019) and with relevant companies and charities legislation and regulations. The Statement of Financial Activities on page 9 shows The Enthum Foundation income from all sources and how this was expended and the split of activity between restricted and unrestricted funds.

Overview

The year ended 31 January 2025 ended with a deficit of £44,423 on unrestricted activities (2024: Surplus £53,212) which means that general reserves now stand at £199,648.

Total incoming resources for 2025 amounted to £896,820 compared to £940,677.

Total expenditure for 2025 amounted to £966,099 compared to £865,305 in the previous year, an increase of £100,794 from 2024.

In line with SORP 2019, expenditure is analysed into two main categories; charitable activities of the charity, costs of generating funds and governance funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £966,099 in 2025, compared to £865,305 in the previous year, an increase of £100,794.

Reserves policy

The Enthum Foundation is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of The Enthum Foundation operations.

As at 31 January 2025 the unrestricted reserves were £199,648. The Trustees consider that the level of unrestricted reserves should represent at least 3 months expenditure. Expenditure in the financial year was £941,243 which equates to 2.5 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

FUTURE PLANS

Looking ahead, Enthum Foundation is committed to the strategic development of Enthum House as a cornerstone for long-term sustainability and wider social impact. We will continue working in partnership with local authorities, statutory services, and charitable organisations to uphold and exceed regulatory standards, while remaining Ofsted-inspection ready.

We are currently at a consolidation and growth stage, aiming to strengthen our infrastructure and further develop measurable impact frameworks. With the support of our new Chief Executive to consolidate and guide our work, we will maintain our current homes, support staff and operational needs, and implement our long-term strategy—extending our reach, sharing best practices through research, and laying the groundwork for an expansion of safe havens for young people in need.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Enthum Foundation is a charitable company limited by guarantee; it was incorporated on 8 January 2007 and registered as a charity on 13 April 2010.

The Enthum Foundation was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

Recruitment and appointment of new trustees

All Trustees are members of the Council of Management and are also directors of the company. The Trustees have received no remuneration or benefit from the charity. New Trustees are appointed on the basis of relevant skills, experience and values. As a growing dynamic organisation we are fortunate to have a wide variety of skills and experience in the Trustees and we looking to expand the team further.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06044918 (England and Wales)

Registered Charity number

1135493

Registered office

49 Hova Villas
Hove
East Sussex
BN3 3DJ

Trustees

S Hellyer
G Fox
K Leenders (resigned 29.2.24)
G Hanley (resigned 29.2.24)
L Wells
M Saad
A Hutson (resigned 1.10.24)
G J Storer (appointed 21.3.24)
P A Paragallo (appointed 3.5.24)
J M Smith (appointed 23.3.24)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Principal Staff

Directors Lilian Simonsson and Jo McDonald

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Enthum Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 June 2025 and signed on its behalf by:



S Hellyer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ENTHUM FOUNDATION**

Independent examiner's report to the trustees of The Enthum Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2025.

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 the Company 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.

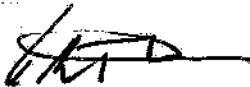
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 the Company 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.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

25 June 2025

THE ENTHUM FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	226,280	-	226,280	267,330
Charitable activities	3				
Young peoples support		670,540	-	670,540	673,347
Total		<u>896,820</u>	<u>-</u>	<u>896,820</u>	<u>940,677</u>
EXPENDITURE ON					
Charitable activities	4				
Young peoples support		933,627	24,856	958,483	856,733
Support costs		7,616	-	7,616	8,572
Total		<u>941,243</u>	<u>24,856</u>	<u>966,099</u>	<u>865,305</u>
NET INCOME/(EXPENDITURE)		(44,423)	(24,856)	(69,279)	75,372
RECONCILIATION OF FUNDS					
Total funds brought forward		244,071	24,856	268,927	193,555
TOTAL FUNDS CARRIED FORWARD		<u>199,648</u>	<u>-</u>	<u>199,648</u>	<u>268,927</u>

The notes form part of these financial statements

BALANCE SHEET
31 JANUARY 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	11,105	-	11,105	2,926
CURRENT ASSETS					
Debtors	12	12,492	-	12,492	3,848
Cash at bank and in hand		250,214	-	250,214	318,351
		<u>262,706</u>	<u>-</u>	<u>262,706</u>	<u>322,199</u>
CREDITORS					
Amounts falling due within one year	13	(74,163)	-	(74,163)	(56,198)
		<u>188,543</u>	<u>-</u>	<u>188,543</u>	<u>266,001</u>
NET CURRENT ASSETS					
		<u>188,543</u>	<u>-</u>	<u>188,543</u>	<u>266,001</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>199,648</u>	<u>-</u>	<u>199,648</u>	<u>268,927</u>
NET ASSETS		<u>199,648</u>	<u>-</u>	<u>199,648</u>	<u>268,927</u>
FUNDS	14				
Unrestricted funds				199,648	244,071
Restricted funds				-	24,856
TOTAL FUNDS				<u>199,648</u>	<u>268,927</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025 and were signed on its behalf by:



S Hellyer - Trustee

The notes form part of these financial statements

THE ENTHUM FOUNDATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(56,257)	47,326
Net cash (used in)/provided by operating activities		<u>(56,257)</u>	<u>47,326</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(11,880)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(11,880)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>318,351</u>	<u>271,025</u>
Cash and cash equivalents at the end of the reporting period		<u>250,214</u>	<u>318,351</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(69,279)	75,372
Adjustments for:		
Depreciation charges	3,701	975
(Increase)/decrease in debtors	(8,644)	12,917
Increase/(decrease) in creditors	17,965	(41,938)
Net cash (used in)/provided by operations	<u>(56,257)</u>	<u>47,326</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.2.24	Cash flow	At 31.1.25
	£	£	£
Net cash			
Cash at bank and in hand	318,351	(68,137)	250,214
	<u>318,351</u>	<u>(68,137)</u>	<u>250,214</u>
Total	<u>318,351</u>	<u>(68,137)</u>	<u>250,214</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income

Grants

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Legacies

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Other Income

All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:

- 25% reducing basis

The company does not presently have a minimum value for capitalisation of fixed assets.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025

1. ACCOUNTING POLICIES - continued

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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 at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in the notes. There were no outstanding contributions at the year end.

Leases

Hire purchase and finance lease agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight-line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	20,783	14,833
Grants	205,497	252,497
	<u>226,280</u>	<u>267,330</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Breslaff Centre	-	25,000
Crucible Foundation	100,000	100,000
The Henry Smith Charity	-	20,000
Millward Charitable Trust	20,000	20,000
Peace of Mind Foundation	24,997	24,997
Rayne Foundation	20,000	20,000
The R & A Riverdell Trust	500	-
The Roddick Foundation	25,000	27,500
The Swire Charitable Trust	15,000	15,000
	<u>205,497</u>	<u>252,497</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Local Authority payments	660,324	654,307
Travel expenses reimbursed	4,941	10,567
Employment allowance	5,000	5,000
Student placement fees	140	140
Cookbook sales	135	3,333
	<u>670,540</u>	<u>673,347</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Young peoples support	958,483	-	958,483
Support costs	-	7,616	7,616
	<u>958,483</u>	<u>7,616</u>	<u>966,099</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Rent	95,709	107,132
Light and heat	18,368	13,092
Repairs and renewals	22,652	6,274
Wages	469,765	461,736
Employers national insurance	43,331	35,773
Training	14,141	21,853
Pension contributions	9,241	8,844
Recruitment and human resource	10,187	7,722
Sickness, compassion and emergency	24,041	10,144
Subscriptions	428	594
Staff gifts	2,540	998
Fundraising	2,750	2,573
IT costs	18,332	10,589
Ofsted Compliance	2,700	11,700
Travel and meetings	3,767	5,665
Professional fees	571	383
Insurance	15,258	12,536
Stationery and office supplies	4,137	3,699
Advertising and marketing	150	1,309
Bank charges	-	4
Contract staff	-	313
Cleaning	10,916	8,402
Education programme	2,760	4,140
Food	15,571	19,591
Therapeutic support	17,009	17,194
Translation and interpreters	8,927	4,635
Young persons costs	20,224	22,860
Depreciation	3,701	975
Household expenses	10,917	10,393
Mentoring programme	10,343	21,119
Agency staff	100,047	24,491
	<u>958,483</u>	<u>856,733</u>

6. SUPPORT COSTS

	Governance costs
	£
Support costs	<u>7,616</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2025 Support costs £	2024 Total activities £
Independent Examination	887	815
Bookkeeping	6,686	6,660
Filing fees	13	13
Trustee expenses	30	1,084
	<u>7,616</u>	<u>8,572</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	<u>3,701</u>	<u>975</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses

One trustee was reimbursed travel costs of £30.

9. STAFF COSTS

Staff costs during the year were:

	2025 £	2024 £
Salaries	505,918	476,646
Social Security costs	43,331	40,773
Pension costs	9,241	8,844
Agency Staff	100,047	24,491

Average monthly headcount was: 24 23

The charity considers its key management personnel to be the trustees/directors who received no benefits.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	216,240	51,090	267,330
Charitable activities			
Young peoples support	673,347	-	673,347
Total	<u>889,587</u>	<u>51,090</u>	<u>940,677</u>
EXPENDITURE ON			
Charitable activities			
Young peoples support	827,803	28,930	856,733
Support costs	8,572	-	8,572
Total	<u>836,375</u>	<u>28,930</u>	<u>865,305</u>
NET INCOME	53,212	22,160	75,372
RECONCILIATION OF FUNDS			
Total funds brought forward	190,859	2,696	193,555
TOTAL FUNDS CARRIED FORWARD	<u><u>244,071</u></u>	<u><u>24,856</u></u>	<u><u>268,927</u></u>

11. TANGIBLE FIXED ASSETS

	Furniture and Fittings £	Equipment £	Totals £
COST			
At 1 February 2024	11,653	2,803	14,456
Additions	11,880	-	11,880
At 31 January 2025	<u>23,533</u>	<u>2,803</u>	<u>26,336</u>
DEPRECIATION			
At 1 February 2024	9,192	2,338	11,530
Charge for year	3,585	116	3,701
At 31 January 2025	<u>12,777</u>	<u>2,454</u>	<u>15,231</u>
NET BOOK VALUE			
At 31 January 2025	<u>10,756</u>	<u>349</u>	<u>11,105</u>
At 31 January 2024	<u>2,461</u>	<u>465</u>	<u>2,926</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	4,664	-
Prepayments	7,828	3,848
	<u>12,492</u>	<u>3,848</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	25,984	8,767
Social security and other taxes	9,842	11,961
Other creditors	1,521	2,460
Accruals	2,203	513
Deferred income	34,613	32,497
	<u>74,163</u>	<u>56,198</u>

14. MOVEMENT IN FUNDS

	At 1.2.24	Net movement in funds	At 31.1.25
	£	£	£
Unrestricted funds			
General fund	244,071	(44,423)	199,648
Restricted funds			
Crucible Fund (Sickness and Compassion)	24,856	(24,856)	-
	<u>268,927</u>	<u>(69,279)</u>	<u>199,648</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	896,820	(941,243)	(44,423)
Restricted funds			
Crucible Fund (Sickness and Compassion)	-	(24,856)	(24,856)
	<u>896,820</u>	<u>(966,099)</u>	<u>(69,279)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	190,859	53,212	244,071
Restricted funds			
Education	1,625	(1,625)	-
Therapeutic Support	1,071	(1,071)	-
Crucible Fund (Sickness and Compassion)	-	24,856	24,856
	<u>2,696</u>	<u>22,160</u>	<u>24,856</u>
TOTAL FUNDS	<u>193,555</u>	<u>75,372</u>	<u>268,927</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	889,587	(836,375)	53,212
Restricted funds			
Education	-	(1,625)	(1,625)
Therapeutic Support	16,090	(17,161)	(1,071)
Crucible Fund (Sickness and Compassion)	35,000	(10,144)	24,856
	<u>51,090</u>	<u>(28,930)</u>	<u>22,160</u>
TOTAL FUNDS	<u>940,677</u>	<u>(865,305)</u>	<u>75,372</u>

The purpose of each restricted fund was:

1. Education - In-house English language and education programme.
2. Therapeutic support - To fund therapeutic activities for the young and clinical supervision for our team.
3. Crucible Fund - To fund core costs (including salaries) and salary increases and sickness absence/special carers leave/emergency payments and death in service insurance.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2025

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2025.

16. SHARE CAPITAL

The Enthum Foundation is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

Every member undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE ENTHUM FOUNDATION

England & Wales - Charity number 1135493

Accounts

REGISTERED COMPANY NUMBER: 06044918 (England and Wales)
REGISTERED CHARITY NUMBER: 1135493

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024
FOR
THE ENTHUM FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

THE ENTHUM FOUNDATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 20

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our vision is to create a safe and sustainable 'home' environment for our young people.

In order to achieve our vision, our objectives and activities are:

- a) The relief of physical illness or injury, mental illness and physical or mental disability.
- b) The preservation and protection of mental health.
- c) The relief of poverty and financial hardship amongst children and young people who are, or who have been, unaccompanied asylum seeking children by such means as the trustees in their discretion think fit, including without limitation, (i) the provision of support and services to the foster parent or adoptive parents of such children, and (ii) the provision of support and activities that develop their skills, capacities and capabilities to enable them to participate fully in society.
- d) The advancement of education in general in particular but not exclusively and assist people in the discovery and development of their individual talents and to help them to apply these abilities to their life.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

i) Service Delivery

Enthum Foundation provides safe and sustainable homes for unaccompanied young people aged 16 -18 seeking asylum in the UK, delivering a first-class service to young people affected by complex trauma with diverse needs, from a variety of backgrounds. Our two homes in Eastbourne provide a nurturing and empowering environment for young people to start the journey into their new lives

Since our opening in 2018, we have supported 56 young people who have travelled to the UK by foot, boat, car and lorries from Iran, Iraq, Afghanistan, Vietnam, Ethiopia, Sudan, Mali, Syria, Eritrea, Algeria, Somalia and Egypt. Between them they have experienced trafficking, abuse, hunger and separation from their families and cultures. They want to learn English, go to college and have dreams and aspirations for their future.

Our impactful and tailored programme of support empowers them to rebuild their lives and realise their future potential through community integration and semi-independent living; providing opportunities for them to make decisions and drive change in their own lives. We provide accommodation staffed 24 hours a day, therapeutic, vocational and legal services and community integration support.

We have had a stable year at Enthum House, where most of the cohort were either 16 or 17 years old and only a few moved on. However, it has been a challenging year for our young people, with negative asylum claims, age disputes and significant mental health issues. External factors that influence the work that we do impact on the young people we support, as well as influencing the support we offer.

Issues addressed include mental health, emotional support, embedding independent life skills, integration into the community and UK society, support with the asylum process, and the promotion of the valuable voice of the young people.

Of the 22 people we have supported during this financial year:

- 15 of these young people received positive asylum applications, with 5 years leave to remain.
- 3 of them are appealing negative decisions.
- 3 of them are waiting for their asylum interviews and one of them is currently age disputed.
- 13 of them now live in independent or less supported accommodation having turned 18.
- Three of them are no longer with us, due to having higher mental health needs than we can provide support for due to their Post Traumatic Stress Disorder (PTSD).

In 2023, we worked hard to develop the front-line service we offer to young people in line with our strategy. This included preparing and strengthening our service, policies and procedures and operations in preparation for the introduction of Ofsted regulation for supported accommodation for 16-18 year olds and successfully running and monitoring our refugee-led Mentoring programme.

'Having a mentor that speaks your language helped to share any issue we have with him. He supports us to stay close and together with each other in house. He supports us to learn cooking, shopping, budgeting. By having a mentor, it helped us to express our feeling openly and share any concerns we have. When we first came, we feel bored when we move to England as we do not know the language and the culture. By going out with our mentor and do picnics and activities together, we feel happy, and it helps us to feel happy and not worry about our family. Mentor helped us to celebrate our festival and culture and English Culture'

Feedback from young person.

We are very proud of the impact our work has beyond Enthum House, reaching out into the wider community and positively influencing Local Authority decision making and approaches. For example, our work with East Sussex County Council has inspired them to improve aspects of their own services for Unaccompanied Asylum - Seeking Children.

A significant change in our sector is upcoming regulation of accommodation services for 16-18 year olds. This means that, as with schools and children's homes, our service will come under the scrutiny of Ofsted from 2024. In 2023 we prepared for this by strengthening our management, organisational structure and Trustee board as well as scrutinising and streamlining paperwork and reporting systems.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

ii) Development

Enthum priority objectives

- 1: to support, empower and accommodate unaccompanied asylum seeking young people arriving in the UK and resident in Sussex
- 2: to develop the Enthum model to provide enhanced service provision and to be an exemplar for similar schemes elsewhere.
- 3: to engage the Enthum Foundation in local and national projects and to increase wider engagement and encourage new funding streams
- 4: to ensure the sustainability and future development of Enthum and its governance

In 2023 our focus was very much on service delivery. To support our work, we have two new posts at which help underpin the work we do at Enthum House. The position of Operations Director was created and filled during 2023, and, as part of our strategy, we introduced the Head of Young People Support role. This offers dedicated leadership for the keywork teams and their support of young people to improve young people's experiences, support and wellbeing. We are vulnerable to external factors that impact our young people. Our aim is that with the changes we are making this year in our service and with the introduction of the Head of Young Person support role that we can strengthen our work and support our young people and staff team further.

We strive to include our young people and provide opportunities to use their voice and agency in a social and creative arena. Last year we published two books - a cookbook with recipes from our young people and the autobiography of one of our ex-residents Murtii Temam, who tells his extraordinary story about his four year journey to get to the UK. The sales from these books are already more than £4,000.

Other work we have done as part of our communities and partnerships programme:

A film created with our young people for Refugee Week. This was showcased at The Depot cinema in Lewes, East Sussex for refugee week 2023.

<https://www.youtube.com/watch?app=desktop&v=dVZvjfzC5hA&feature=youtu.be>

One of our Directors was invited to give a Ted-ex talk in Ibiza in 2023. 'Turn walls into bridges: take action for the global refugee crisis' <https://www.youtube.com/watch?v=Btp0Bd0M510>. Not only was this talk significant, but also enabled us to receive a substantial £50,000 donation towards our therapeutic and mentoring programme.

iii) Challenges

External factors have had a significant impact on a large cohort of our young people. The political situations, conflict and living conditions - including hunger - in their home countries of Afghanistan and Sudan have been particularly severe this last year. This creates constant worry for those who still have family there, especially if they have lost contact with family members. Unusually, two of our young people have received negative asylum claims this year. This creates an all pervading insecurity for these individuals. The political situation and impending threat of deportation to Rwanda is topical and in the news in the UK and creates a sense of worry and instability for the whole community.

We are aware of hostility towards migrants by some of the population. We work to support our young people to advocate for themselves, to participate in Stop and Search training and to know their rights. As part of our local community and partnerships outreach, we hold workshops in schools to inform and educate students about refugees, asylum seekers and migration.

In common with many charities, financial sustainability is a substantial risk. We rely on placements from Local Authorities, and the number of placements impacts our funding stream and exposes us to potential funding fluctuations. We are also vulnerable to external local and national policy shifts which can also impact our service. We always work hard to exceed local authority expectations; however, we rely on charitable funding to ensure sustainability and add value for our young people.

iv) Our team and our young people

We have a small and dedicated team who take great pride in their work. Here is some feedback from our Registered Service Manager who summarised the year as follows:

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

'2023 was another year of development at Enthum, with preparation for Ofsted regulation taking a lot of time and energy for all staff. In addition to the amazing work of our directors, the whole team have been open and willing to learn and grow so that we are ready for our first inspection. There remains work to do, but we are well on our way to ensuring Ofsted see us an exceptional provider where young people feel safe and respected, feel proud of their home and receive support from adults they trust, building a positive life in the UK.

During this intense period, we have had a fairly steady cohort of young people, with many of them having lived here for over a year and some nearing two years with us. The privilege of watching our young people grow in young adults is felt by all of us and watching most of them move on in 2024 will bring both pride and sadness. However, the nature of this work and the world we live in means we will have little time for either emotion, as we welcome many new young people this year and form new bonds as we support them on their journey.

2023 was a year of growing confidence at Enthum. We are seen as a high-quality and trusted provider by the four local authorities with which we work, and I look forward to our reputation continuing to grow in 2024.

The challenge ahead is for us to keep improving our systems and processes to satisfy the demands of Ofsted, while also nurturing the ideals and values that are at the heart of Enthum's origins and approach. A big part of this is further developing our staff wellbeing programmes and doing all we can to support our committed, talented and resilient staff in the valuable work they do.

Enthum may be small, but we are bringing positive change.'

Achieving positive outcomes for our young people is front and centre of what we do. Here is a flavour of some of their achievements last year:

- One young person accepted to 'Pass + Move' full time football academy in Battle, East Sussex.
- One taking part in <https://www.breadwinners.org.uk/> - Providing refugees with paid work programme and graduating.
- One, with a passion for cricket, joining Eastbourne Cricket Club, excelling and being scouted by coaches.
- There were some particularly successful move-ons into independence - one young person who was very timid and suffered with terrible headaches on arrival, made a total turnaround during his time at Enthum House. By the end of his time, his confidence in leading on his move on was remarkable.
- One young person has been independently and regularly travelling to visit relatives he found in Birmingham since he arrived in UK.
- One found his 13 year old orphan sister living in Ethiopia and has advocated for her and been involved in the legal process for her to join him in the UK.
- Three passed their driving tests and bought cars.
- One completed a barbering apprenticeship and now works in a local barber.

On behalf of our Chair, Trustees, Directors, Staff Team and Young people a massive thank you to the Trusts, Foundations and Individuals who support our work.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

FINANCIAL REVIEW

Financial position

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP 2019) and with relevant companies and charities legislation and regulations. The Statement of Financial Activities on page 9 shows The Enthum Foundation income from all sources and how this was expended and the split of activity between restricted and unrestricted funds.

Overview

The year ended 31 January 2024 ended with a surplus of £53,212 on unrestricted activities (2023: Surplus £13,258) which means that general reserves now stand at £244,071.

Total incoming resources for 2024 amounted to £940,677 compared to £824,855.

Total expenditure for 2024 amounted to £865,305 compared to £812,955 in the previous year, an increase of £52,350 from 2023.

In line with SORP 2019, expenditure is analysed into two main categories; charitable activities of the charity, costs of generating funds and governance funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £865,305 in 2024, compared to £812,955 in the previous year, an increase of £52,350.

Reserves policy

The Enthum Foundation is committed to using its resources in pursuit of its charitable objectives. It is also committed to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of The Enthum Foundation operations.

As at 31 January 2024 the unrestricted reserves were £244,071. The Trustees consider that the level of unrestricted reserves should represent at least 3 months expenditure. Expenditure in the financial year was £836,375 which equates to 3.5 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range.

FUTURE PLANS

The strategic development of Enthum House will support our plans of longer-term sustainability and increase our ability to extend our reach and impact during current turbulent times of change globally. We are in the process of having a property bought for us locally by a Trust who support Enthum and expect to move in September 2024. This will help to cut costs and ensure longer term sustainability and security.

Our future development includes a continued focus and examination of our work environment, habits and resources to support a positive, resilient staff team and ensure that we are the best employer possible.

Our work in the coming years will inform the production of a model and framework that can be replicated in communities across the UK based on our Enthum programme.

We will continue to work in collaboration with local authorities, social services, established charity organisations and community groups.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Enthum Foundation is a charitable company limited by guarantee; it was incorporated on 8 January 2007 and registered as a charity on 13 April 2010.

The Enthum Foundation was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

Recruitment and appointment of new trustees

All Trustees are members of the Council of Management and are also directors of the company. The Trustees have received no remuneration or benefit from the charity. New Trustees are appointed on the basis of relevant skills, experience and values. As a growing dynamic organisation we are fortunate to have a wide variety of skills and experience in the Trustees and we looking to expand the team further.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06044918 (England and Wales)

Registered Charity number
1135493

Registered office
49 Hova Villas
Hove
East Sussex
BN3 3DJ

Trustees

S Hellyer
A Porter (resigned 31.12.23)
G Fox
K Leenders (resigned 29.2.24)
G Hanley (resigned 29.2.24)
R Rayan (resigned 10.8.23)
L Wells (appointed 21.11.23)
M Saad (appointed 16.1.24)
A Hutson (appointed 22.1.24)
G Storer (appointed 21.3.24)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Principal Staff

Directors Lilian Simonsson and Jo McDonald

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Enthum Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

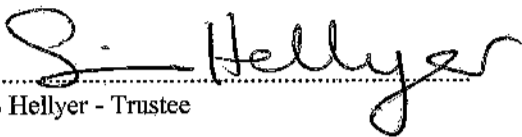
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2024

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 03/06/2024 and signed on its behalf by:


S Hellyer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ENTHUM FOUNDATION**

Independent examiner's report to the trustees of The Enthum Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 the Company 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.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 11 June 2024

THE ENTHUM FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	205,661	-	205,661	152,555
Charitable activities					
Young peoples support	4	673,347	35,000	708,347	672,300
Other trading activities	3	10,579	16,090	26,669	-
Total		<u>889,587</u>	<u>51,090</u>	<u>940,677</u>	<u>824,855</u>
EXPENDITURE ON					
Charitable activities					
Young peoples support	5	827,803	28,930	856,733	805,719
Support costs		8,572	-	8,572	7,236
Total		<u>836,375</u>	<u>28,930</u>	<u>865,305</u>	<u>812,955</u>
NET INCOME		53,212	22,160	75,372	11,900
RECONCILIATION OF FUNDS					
Total funds brought forward		190,859	2,696	193,555	181,655
TOTAL FUNDS CARRIED FORWARD		<u>244,071</u>	<u>24,856</u>	<u>268,927</u>	<u>193,555</u>

The notes form part of these financial statements

BALANCE SHEET
31 JANUARY 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	2,926	-	2,926	3,901
CURRENT ASSETS					
Debtors	13	3,848	-	3,848	16,765
Cash at bank and in hand		293,495	24,856	318,351	271,025
		<u>297,343</u>	<u>24,856</u>	<u>322,199</u>	<u>287,790</u>
CREDITORS					
Amounts falling due within one year	14	(56,198)	-	(56,198)	(98,136)
		<u>241,145</u>	<u>24,856</u>	<u>266,001</u>	<u>189,654</u>
NET CURRENT ASSETS					
		<u>244,071</u>	<u>24,856</u>	<u>268,927</u>	<u>193,555</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>244,071</u>	<u>24,856</u>	<u>268,927</u>	<u>193,555</u>
NET ASSETS		<u>244,071</u>	<u>24,856</u>	<u>268,927</u>	<u>193,555</u>
FUNDS	15				
Unrestricted funds				244,071	190,859
Restricted funds				24,856	2,696
TOTAL FUNDS				<u>268,927</u>	<u>193,555</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

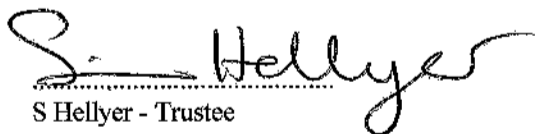
The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 08/06/2024 and were signed on its behalf by:


S Hellyer - Trustee

The notes form part of these financial statements

THE ENTHUM FOUNDATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	47,326	31,460
Net cash provided by operating activities		47,326	31,460
Change in cash and cash equivalents in the reporting period		47,326	31,460
Cash and cash equivalents at the beginning of the reporting period		271,025	239,565
Cash and cash equivalents at the end of the reporting period		318,351	271,025

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	75,372	11,900
Adjustments for:		
Depreciation charges	975	1,301
Decrease/(increase) in debtors	12,917	(4,582)
(Decrease)/increase in creditors	(41,938)	22,841
Net cash provided by operations	<u>47,326</u>	<u>31,460</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.2.23	Cash flow	At 31.1.24
	£	£	£
Net cash			
Cash at bank and in hand	271,025	47,326	318,351
	<u>271,025</u>	<u>47,326</u>	<u>318,351</u>
Total	<u>271,025</u>	<u>47,326</u>	<u>318,351</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern.

Income

Grants

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Other Income

All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:

- 25% reducing basis

The company does not presently have a minimum value for capitalisation of fixed assets.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE ENTHUM FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024****2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	13,161	43,498
Grants	192,500	109,057
	<u>205,661</u>	<u>152,555</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Tunstall Jubilee Foundation	-	35,000
The Roddick Foundation	27,500	25,000
The Breslaff Centre	25,000	25,000
The Henry Smith Charity	20,000	-
Rayne Foundation	20,000	12,500
Dr Martens Foundation	-	10,000
East Sussex College Eastbourne	-	707
Lewes Organisation in Support of Refugees and Asylum Seekers (LOSRSAS)	-	650
Eastbourne Borough Council	-	200
Crucible Foundation	65,000	-
Millward Charitable Trust	20,000	-
The Swire Charitable Trust	15,000	-
	<u>192,500</u>	<u>109,057</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	26,669	-

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Local Authority payments	654,307	602,502
Travel expenses reimbursed	10,567	20,196
Employment allowance	5,000	5,000
Grants	35,000	44,602
Student placement fees	140	-
Cookbook sales	3,333	-
	<u>708,347</u>	<u>672,300</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Tunstall Jubilee Foundation	-	7,200
The Henry Smith Charity	-	20,000
John Jackson Charitable Trust	-	6,000
	<u>-</u>	<u>33,200</u>
Carried forward	-	33,200

THE ENTHUM FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024****4. INCOME FROM CHARITABLE ACTIVITIES - continued**

	2024	2023
	£	£
Brought forward	-	33,200
Hilden Charitable Trust	-	5,000
Susila Dharma Britain	-	5,445
East Sussex Children's Services	-	957
Crucible Foundation	35,000	-
	<u>35,000</u>	<u>44,602</u>

The following amounts have been carried forward as deferred income:

	2024	2023
	£	£
East Sussex County Council	-	43,650
Peace of Mind Foundation	24,997	-
The Breslaff Centre	-	25,000
Rayne Foundation	7,500	7,500

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Young peoples support	856,733	-	856,733
Support costs	-	8,572	8,572
	<u>856,733</u>	<u>8,572</u>	<u>865,305</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Rent	107,132	97,510
Light and heat	13,092	12,038
Repairs and renewals	6,274	4,115
Wages	461,736	439,715
Employers national insurance	35,773	39,917
Training	21,853	16,552
Pension contributions	8,844	8,337
Recruitment and human resource	7,722	10,185
Sickness, compassion and emergency	10,144	-
Subscriptions	594	614
Staff gifts	998	680
Fundraising	2,573	-
IT costs	10,589	11,378
Ofsted Compliance	11,700	-
Travel and meetings	5,665	4,934
Professional fees	383	35
Legal fees	-	304
Insurance	12,536	10,015
Stationery and office supplies	3,699	2,494
Advertising and marketing	1,309	211
	<u>722,616</u>	<u>659,034</u>
Carried forward	722,616	659,034

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2024	2023
	£	£
Brought forward	722,616	659,034
Bank charges	4	9
Contract staff	313	417
Cleaning	8,402	7,623
Education programme	4,140	4,848
Food	19,591	26,697
Therapeutic support	17,194	22,528
Translation and interpreters	4,635	8,416
Young persons costs	22,860	39,632
Depreciation	975	1,301
Household expenses	10,393	8,303
Mentoring programme	21,119	1,627
Agency staff	24,491	25,284
	<u>856,733</u>	<u>805,719</u>

7. SUPPORT COSTS

	Governance costs
	£
Support costs	<u>8,572</u>

Support costs, included in the above, are as follows:

	2024	2023
	Support costs	Total activities
	£	£
Independent Examination	815	792
Bookkeeping	6,660	6,431
Filing fees	13	13
Trustee expenses	1,084	-
	<u>8,572</u>	<u>7,236</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>975</u>	<u>1,301</u>

THE ENTHUM FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

One trustee received an honorarium of £1,000 on his retirement.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

10. STAFF COSTS

Staff costs during the year were:

	2024 £	2023 £
Salaries	476,646	438,165
Social Security costs	40,773	39,917
Pension costs	8,844	8,337

Average monthly headcount was: 23 20

The charity considers its key management personnel to be the trustees/directors who received no benefits.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	152,555	-	152,555
Charitable activities			
Young peoples support	627,698	44,602	672,300
Total	<u>780,253</u>	<u>44,602</u>	<u>824,855</u>
EXPENDITURE ON			
Charitable activities			
Young peoples support	759,759	45,960	805,719
Support costs	7,236	-	7,236
Total	<u>766,995</u>	<u>45,960</u>	<u>812,955</u>
NET INCOME/(EXPENDITURE)	13,258	(1,358)	11,900
RECONCILIATION OF FUNDS			
Total funds brought forward	177,601	4,054	181,655
TOTAL FUNDS CARRIED FORWARD	<u>190,859</u>	<u>2,696</u>	<u>193,555</u>

THE ENTHUM FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

12. TANGIBLE FIXED ASSETS

	Furniture and Fittings £	Equipment £	Totals £
COST			
At 1 February 2023 and 31 January 2024	11,653	2,803	14,456
DEPRECIATION			
At 1 February 2023	8,372	2,183	10,555
Charge for year	820	155	975
At 31 January 2024	9,192	2,338	11,530
NET BOOK VALUE			
At 31 January 2024	2,461	465	2,926
At 31 January 2023	3,281	620	3,901

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	13,075
Prepayments	3,848	3,690
	<u>3,848</u>	<u>16,765</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	8,767	10,090
Social security and other taxes	11,961	9,651
Other creditors	2,460	1,732
Accruals	513	513
Deferred income	32,497	76,150
	<u>56,198</u>	<u>98,136</u>

15. MOVEMENT IN FUNDS

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	190,859	53,212	244,071
Restricted funds			
Education	1,625	(1,625)	-
Therapeutic Support	1,071	(1,071)	-
Crucible Fund (Sickness and Compassion)	-	24,856	24,856
	<u>2,696</u>	<u>22,160</u>	<u>24,856</u>
TOTAL FUNDS	<u>193,555</u>	<u>75,372</u>	<u>268,927</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	889,587	(836,375)	53,212
Restricted funds			
Education	-	(1,625)	(1,625)
Therapeutic Support	16,090	(17,161)	(1,071)
Crucible Fund (Sickness and Compassion)	35,000	(10,144)	24,856
	<u>51,090</u>	<u>(28,930)</u>	<u>22,160</u>
TOTAL FUNDS	<u>940,677</u>	<u>(865,305)</u>	<u>75,372</u>

Comparatives for movement in funds

	At 1.2.22 £	Net movement in funds £	Transfers between funds £	At 31.1.23 £
Unrestricted funds				
General fund	171,984	13,258	5,617	190,859
Covid (Designated)	5,617	-	(5,617)	-
	<u>177,601</u>	<u>13,258</u>	<u>-</u>	<u>190,859</u>
Restricted funds				
Education	-	1,625	-	1,625
Therapeutic Support	-	1,071	-	1,071
Mentoring	3,950	(3,950)	-	-
Outreach Support	104	(104)	-	-
	<u>4,054</u>	<u>(1,358)</u>	<u>-</u>	<u>2,696</u>
TOTAL FUNDS	<u>181,655</u>	<u>11,900</u>	<u>-</u>	<u>193,555</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2024

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	780,253	(766,995)	13,258
Restricted funds			
Education	5,645	(4,020)	1,625
Therapeutic Support	24,800	(23,729)	1,071
Mentoring	-	(3,950)	(3,950)
Outreach Support	7,200	(7,304)	(104)
Health and Wellbeing	957	(957)	-
VolunteerSupport	6,000	(6,000)	-
	<u>44,602</u>	<u>(45,960)</u>	<u>(1,358)</u>
TOTAL FUNDS	<u>824,855</u>	<u>(812,955)</u>	<u>11,900</u>

The purpose of each restricted fund was:

1. Education - In-house English language and education programme.
2. Therapeutic support - To fund therapeutic activities for the young and clinical supervision for our team.
3. Crucible Fund - To fund core costs (including salaries) and salary increases and sickness absence/special carers leave/emergency payments and death in service insurance.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2024.

17. SHARE CAPITAL

The Enthum Foundation is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

Every member undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE ENTHUM FOUNDATION

England & Wales - Charity number 1135493

Accounts

REGISTERED COMPANY NUMBER: 06044918 (England and Wales)
REGISTERED CHARITY NUMBER: 1135493

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023
FOR
THE ENTHUM FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

THE ENTHUM FOUNDATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our vision is to create a safe and sustainable 'home' environment for these young people.

In order to achieve our vision, our objectives and activities are:

- a) The relief of physical illness or injury, mental illness and physical or mental disability.
- b) The preservation and protection of mental health.
- c) The relief of poverty and financial hardship amongst children and young people who are, or who have been, unaccompanied asylum seeking children by such means as the trustees in their discretion think fit, including without limitation, (i) the provision of support and services to the foster parent or adoptive parents of such children, and (ii) the provision of support and activities that develop their skills, capacities and capabilities to enable them to participate fully in society.
- d) The advancement of education in general in particular but not exclusively and assist people in the discovery and development of their individual talents and to help them to apply these abilities to their life.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

i) Service Delivery

Enthum Foundation provides safe and sustainable homes for unaccompanied young people aged 16 -18 seeking asylum in the UK, delivering a first-class service to young people affected by complex trauma with diverse needs, from a variety of backgrounds. Our two homes in Eastbourne provide a nurturing and empowering environment for young people to start the journey into their new lives.

Since our opening in 2018, we have supported 48 young people who have travelled to the UK by foot, boat, car and lorries from Iran, Iraq, Afghanistan, Vietnam, Ethiopia, Sudan, Mali, Syria, Eritrea, Algeria, Somalia and Egypt. Between them they have experienced trafficking, abuse, hunger and separation from their families and cultures. They want to learn English, go to college and have dreams and aspirations for their future.

Our impactful and tailored programme of support empowers them to rebuild their lives and realise their future potential through community integration and semi-independent living; providing opportunities for them to make decisions and drive change in their own lives.

Over the past four years, 76% of our former residents have gone on to live independently.

We provide accommodation staffed 24 hours a day, therapeutic, vocational and legal services and community integration support.

We are working to create a model that can be replicated in communities across the UK in collaboration with local authorities, social services, established charity organisations and community groups.

"You provide something that cannot be quantified....Your professionalism, warmth and compassion is what creates this.....all at Enthum should be proud of what you have created."
Advisor, Refugee Council.

Our primary goal is to equip young people to have the skills to live independently. The outcomes we seek are for young people to rebuild their trust in others, increase their resilience, and reach some reconciliation of their trauma. We want to see young people reporting a reduction in their feelings of distress, anxiety and depression, reduced risk to self, as well as improvements in general functioning and social relationships.

Our approach supports young people through challenging transitions from arrival in the UK, to leaving care into independent living. Our focus is on the journey from 'surviving to thriving'.

Of the 26 young people we have supported at Enthum House in this financial year:

13 young people turned 18 and went to live independently in the local area.

Most of them stay in touch with the Enthum community and some still come for communal dinners.

We know and are proud that 13 'graduates' from Enthum have received 5 years leave to remain (refugee) status.

We know that the 12 that we stay in touch with are all continuing with their English studies or employment. One has started a Level 2 Diploma Health and social care and wants to be a nurse and another to start a Level 2 Diploma in Accounting in September 2022.

We are very proud of the impact our work has beyond Enthum House, reaching out into the wider community and positively influencing Local Authority decision making and approaches. We work closely with East Sussex County Council and have seen them be inspired by Enthum's comprehensive support for young people to improve aspects of their own services for UASC.

ii) Development

To develop our strategic plan the Enthum Foundation's directors, trustees and House Manager held a strategy planning session in April 2022 to define priorities for the charity. We then conducted a workshop with the staff team in April 2022 and produced a survey shared with our young people, staff team and trustees, gathering vital insights around the five priorities that were identified during our strategic planning session. This inclusive process has enabled us to prioritise the actions we will take within each area over the coming four-year period.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

During the course of the year we focussed on delivering and embedding the strategy, improving our procedures and paperwork and strengthening our team and organisational structure.

This is the Foundation's second strategy, following on from our previous Strategy Plan 2021-2024.

Our 5 strategic priorities are:

1. Ensure that we are fully staffed and create a safe environment together where wellbeing is prioritised and every individual has their voice heard, is seen and participates in a commitment to continuous learning.

We value our team highly, and ensuring sustainability through their well-being is a priority that took precedence in the strategy this year. In the first six months, we made significant efforts in recruitment, and retaining our strong staff team is our highest priority as they are crucial to ensure the best outcomes for our young people. We do this through responsive leadership, robust structures and clinical, group and management supervision.

In 2022 we implemented an "Employee Benefit Package" aimed at retaining current and attracting new staff, and adjusting to the changing needs and responsibilities of having grown into a medium sized charity.

2. Work together to enable opportunities to be identified and encourage young people to use their voice and agency.

It is clear from the survey feedback that the **young people's voice is at the front and centre of our priorities**. By creating a space where young people feel empowered to express their voice; where they are confident in their agency, they have a solid foundation to go forward into independence that is powerful and far-reaching. Young people are given ownership over House Meetings, where they provide feedback, discuss, and plan next steps for the house. Following the results from the survey we committed to making these more dynamic, engaging and regular.

By providing a range of activities and experiences we support our young people to develop their confidence, foster cross-cultural learning and enhance a sense of community. 76.2% of young people who participated in our strategy survey agreed that offering more activities and growing our volunteer team is a high priority. In 2022 we secured extra funding for our Volunteer Coordinator and programme. We see the value in providing inspiring visits and talks from dynamic groups and individuals, and we plan to keep doing this.

3. Optimise support and opportunities for young people to integrate into UK society and the local community

Education is the key to this priority. In house language classes are offered and the value of this provision is significant. In terms of cultural integration into the local community, the young people expressed that they already support each other a great deal, and when new young people arrive. To further enhance this, an increased diversity of educational opportunities, British cultural activities and activities to support independent life skills are prioritised.

4. Prepare and upskill young people for move on into independence when they are 18.

A collective response to **ensure prioritising, preparing and upskilling young people for their move into independence** - with a particular focus on front loading three months before their 18th birthday. This includes Enthum's formal support in relation to the local authority's 'Passport to Independence', a guidebook/orientation checklist with all aspects of an independent life e.g. shopping, bills, benefits, healthcare, legal support, managing a tenancy etc.

The case studies work we commission with our past residents help us to inform and adjust our service delivery to ensure that we are working with young people now in a way that will benefit them best as they move towards independence.

We've seen great success with the Enthum House mentoring programme, and further utilising and developing this feeds into their pathway to independence. This involves supporting and training young people who leave Enthum House as well as local refugees with lived experience to become paid mentors to support new residents, which is critical to our charity's mission of community building and integration

5. Work together at Enthum House to nurture a 'village' within the team and community of young people.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

Evidence shows that we are doing this well, and have successfully built a culture and approach that emulates **our principles: Diversity, Equality, Safety, Community and Integration**. Young people are eager for more opportunities to inform the local community and wider public about the experiences of refugees through events and other opportunities.

iii) Our team

We know the importance of how a robust and complete staff team supports us to deliver an excellent service, and how the wellbeing of our team is vital to success. The staff survey we conducted helped us to understand staff wellbeing priorities and learned that staff salary raises and concerns about the cost of living were a priority. We were able to increase the annual salaries of the lowest paid staff members and offer one off 'cost of living' payments to the team at Christmas as well as secure funding for 10 days sick pay per year for the team.

"The culture at Enthum is one of care and support for staff. I feel that Enthum takes my wellbeing seriously and this is hugely supportive in what can be challenging work"

Quote from team member

30 new and existing staff team members accessed and were supported with clinical supervision and training during this reporting period.

Within our extended team and through positive experiences with visitors with lived experience or ethnicities the same as our young people, we recognise the value that positive role modelling and shared experiences have.

Sussex has a population of just 6.3% of people with 'BAME' backgrounds. Our neighbourhood is more diverse than other areas; We advocate and build strong community support for young people and have developed positive relationships with our neighbours and local shopkeepers and businesses.

We are committed to give opportunities to people we think have potential and look for opportunities within our small organisation for progression. We also look to develop skills or projects highlighted by young people and where team members show interest or skill.

We worked with Diversity Resource International to develop our refugee-led Mentoring programme, which we hope the Foundation will support through this proposal. Their Founder Mebrak Ghebreweldi has lived experience as a refugee and is a social and political campaigner as well as a previous Enthum Foundation Trustee.

The Enthum House mentoring programme offers paid opportunity and training to previous residents and local refugees to share their knowledge and experience with current residents and supports the promotion of voice and agency for young people and Enthum House. It enables us to diversify and strengthen our team through cross-cultural learning and feeds our vision for our organisation to be led by a leadership and management team with lived experience.

Our goal is for the refugee-led Mentoring programme to also function as a "jump start" for the careers of refugees interested in careers in social work. We have offered past Enthum House residents positions as Mentors and one Mentor also went on to secure a position as a full time Enthum House Support Worker.

Challenges

One of the issues that we had at the beginning of the year was staff retention and recruitment. This was/is a current issue in our sector. As part of our strategic priorities in 2022, being fully staffed was our first priority. We worked hard, and by September we were fully staffed again, and recruited a new post - Deputy Manager which has completed a robust and complete staffing structure.

Our main vulnerability is our financial sustainability. We are reliant on placements from Local Authorities and the number of placements impacts our funding stream. This puts us at relatively high risk due to potential funding fluctuations. We are also vulnerable to external local and national policy shift and this can also impact our service. We are always working hard and exceeding local authority expectations; this means that we are always reliant on charitable funding, and finding charitable funding from new sources.

A significant change in our sector is upcoming regulation of accommodation services for 16-18 year olds in 2023. We are already preparing for this accordingly by strengthening our management, organisational structure and Trustee board as well as scrutinising and streamlining paperwork and reporting systems.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

The impact of external factors; social, political, pandemic and the recession puts pressure on our organisation. We continue to adjust and respond to these changes and to focus on consolidation and structural stability in these particularly difficult times.

On behalf of our Chair, Trustees, Directors, Staff Team and Young people a massive thank you to the Trusts, Foundations and Individuals who support our work.

FINANCIAL REVIEW

Financial position

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP 2019) and with relevant companies and charities legislation and regulations. The Statement of Financial Activities on page 9 shows The Enthum Foundation income from all sources and how this was expended and the split of activity between restricted and unrestricted funds.

Overview

The year ended 31 January 2023 ended with a surplus of £13,258 on unrestricted activities (2022: Deficit £12,775) which after adding to the general reserves brought forward now stand at £190,859.

Total incoming resources for 2023 amounted to £824,855 compared to £646,735.

Total expenditure for 2023 amounted to £812,955 compared to £665,119 in the previous year, an increase of £147,836 from 2022.

In line with SORP 2019, expenditure is analysed into two main categories; charitable activities of the charity, costs of generating funds and governance funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £812,955 in 2023, compared to £662,686 in the previous year, an increase of £150,269.

Reserves policy

The Enthum Foundation is committed to using its resources in pursuit of its charitable objectives. It is also committed however to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of The Enthum Foundation operations.

As at 31 January 2023 the unrestricted reserves were £190,859. The Trustees consider that the level of unrestricted reserves should represent at least 6 months expenditure. Expenditure in the financial year was £812,955 which equates to 2.8 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range. The Trustees have established policies to increase general reserves in 2023 whilst maintaining the ethos of the charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

FUTURE PLANS

We will hold further strategy workshops with our Team, Young people and Trustees with a facilitator in 2023 to devise and ensure implementation of the priorities as part of our strategy planning. We use Planning Stars and person-centred support plans to measure outcomes for our young people.

A significant change in our sector is upcoming regulation of accommodation services for 16-18 year olds in 2023/24. This means that like schools and children's homes, our service will come under the scrutiny of Ofsted from 2024. We are already preparing for this by strengthening our management, organisational structure and Trustee board as well as scrutinising and streamlining paperwork and reporting systems.

The strategic development of Enthum House will support our **plans of longer-term sustainability** and increase our ability to extend our reach and impact during current turbulent times of change globally.

Our future development includes a continued focus and examination of our work environment, habits and resources to **support a positive, resilient staff team and ensure that we are the best employer that we can be.**

Our work during 2022-2026 will inform the production of a **model and framework that can be replicated in communities across the UK based on our Enthum programme.**

We will work In collaboration with local authorities, social services, established charity organisations and community groups.

We will continue to develop partnerships with other organisations and events which benefit our young people and promote our good work raising awareness about unaccompanied asylum seeking children and explore how we can reach out to disenfranchised vulnerable young people. In the spirit of our name 'Enthum' - Enterprise Human.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Enthum Foundation is a charitable company limited by guarantee; it was incorporated on 8 January 2007 and registered as a charity on 13 April 2010.

The Enthum Foundation was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

Recruitment and appointment of new trustees

All Trustees are members of the Council of Management and are also directors of the company. The Trustees have received no remuneration or benefit from the charity. New Trustees are appointed by the Council of Management on the basis of relevant skills, experience and values. As a growing dynamic organisation we are lucky to have a wide variety of skills and experience in the Trustees and we looking to expand the team further.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06044918 (England and Wales)

Registered Charity number

1135493

Registered office

49 Hova Villas
Hove
East Sussex
BN3 3DJ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2023

Trustees

M Ghebreweldi (resigned 9.6.22)
S Hellyer
A Porter
G Fox
K Leenders
G Hanley (appointed 3.12.22)
R Rayan (appointed 7.3.22)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
FI CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Principal Staff

Directors Lilian Simonsson and Jo McDonald

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Enthum Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on21/6/23..... and signed on its behalf by:

.....
A Porter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ENTHUM FOUNDATION**

Independent examiner's report to the trustees of The Enthum Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2023.

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 the Company 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 the Company 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.



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 15 July 2023

THE ENTHUM FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	152,555	-	152,555	97,676
Charitable activities					
Young peoples support		627,698	44,602	672,300	549,059
Total		<u>780,253</u>	<u>44,602</u>	<u>824,855</u>	<u>646,735</u>
EXPENDITURE ON					
Raising funds	4	-	-	-	2,433
Charitable activities	5				
Young peoples support		759,759	45,960	805,719	656,109
Support costs		7,236	-	7,236	6,577
Total		<u>766,995</u>	<u>45,960</u>	<u>812,955</u>	<u>665,119</u>
NET INCOME/(EXPENDITURE)		13,258	(1,358)	11,900	(18,384)
RECONCILIATION OF FUNDS					
Total funds brought forward		177,601	4,054	181,655	200,039
TOTAL FUNDS CARRIED FORWARD		<u>190,859</u>	<u>2,696</u>	<u>193,555</u>	<u>181,655</u>

The notes form part of these financial statements

BALANCE SHEET
31 JANUARY 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	3,901	-	3,901	5,202
CURRENT ASSETS					
Debtors	13	16,765	-	16,765	12,183
Cash at bank and in hand		268,329	2,696	271,025	239,565
		<u>285,094</u>	<u>2,696</u>	<u>287,790</u>	<u>251,748</u>
CREDITORS					
Amounts falling due within one year	14	(98,136)	-	(98,136)	(75,295)
NET CURRENT ASSETS					
		<u>186,958</u>	<u>2,696</u>	<u>189,654</u>	<u>176,453</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>190,859</u>	<u>2,696</u>	<u>193,555</u>	<u>181,655</u>
NET ASSETS					
		<u>190,859</u>	<u>2,696</u>	<u>193,555</u>	<u>181,655</u>
FUNDS					
Unrestricted funds	15			190,859	177,601
Restricted funds				2,696	4,054
TOTAL FUNDS					
				<u>193,555</u>	<u>181,655</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21/6/23 and were signed on its behalf by:


.....
A Porter - Trustee

The notes form part of these financial statements

THE ENTHUM FOUNDATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	31,460	(4,963)
Net cash provided by/(used in) operating activities		<u>31,460</u>	<u>(4,963)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,650)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(1,650)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		239,565	246,178
Cash and cash equivalents at the end of the reporting period		<u>271,025</u>	<u>239,565</u>

The notes form part of these financial statements

THE ENTHUM FOUNDATION

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	11,900	(18,384)
Adjustments for:		
Depreciation charges	1,301	1,734
Increase in debtors	(4,582)	(7,267)
Increase in creditors	22,841	18,954
Net cash provided by/(used in) operations	<u>31,460</u>	<u>(4,963)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.2.22	Cash flow	At 31.1.23
	£	£	£
Net cash			
Cash at bank and in hand	239,565	31,460	271,025
	<u>239,565</u>	<u>31,460</u>	<u>271,025</u>
Total	<u>239,565</u>	<u>31,460</u>	<u>271,025</u>

The notes form part of these financial statements

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 JANUARY 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Income

Grants

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Other Income

All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:

- 25% reducing basis

The company does not presently have a minimum value for capitalisation of fixed assets.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	43,498	46,376
Grants	109,057	51,300
	<u>152,555</u>	<u>97,676</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Tunstall Jubilee Foundation	35,000	-
The Roddick Foundation	25,000	-
The Breslaff Centre	25,000	-
The Blagrave Trust	-	20,400
The Henry Smith Charity	-	20,000
Rayne Foundation	12,500	-
Dr Martens Foundation	10,000	-
Sussex Community Foundation Trust	-	5,000
The Kathleen Hannay Memorial Charity	-	2,500
The Casey Trust	-	2,000
East Sussex College Eastbourne	707	-
Lewes Organisation in Support of Refugees and Asylum Seekers (LOSRRAS)	650	500
The Percy Bilton Charity	-	500
3VA Voluntary Action in Eastbourne, Lewes District and Wealden	-	300
Eastbourne Borough Council	200	-
The Stable Family Home Trust	-	100
	<u>109,057</u>	<u>51,300</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

3. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Local Authority payments	Young peoples support	602,502	466,399
Travel expenses reimbursed	Young peoples support	20,196	18,965
Employment allowance	Young peoples support	5,000	4,000
Grants	Young peoples support	44,602	59,695
		<u>672,300</u>	<u>549,059</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Tunstall Jubilee Foundation	7,200	1,915
The Breslaff Centre	-	40,000
The Henry Smith Charity	20,000	-
John Jackson Charitable Trust	6,000	-
Hilden Charitable Trust	5,000	-
Susila Dharma Britain	5,445	5,875
Network for Social Change Charitable Trust (NSCCT)	-	5,505
The Swan Mountain Trust	-	4,000
Susila Dharma Netherlands	-	2,400
East Sussex Children's Services	957	-
	<u>44,602</u>	<u>59,695</u>

The following amounts have been carried forward as deferred income:

	2023	2022
	£	£
East Sussex County Council	43,650	-
Donation	-	29,167
Tunstall Jubilee Foundation	-	25,000
The Bresslaff Centre	25,000	-
Rayne Foundation	7,500	-
Hilden Charitable Trust	-	5,000

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fundraising	<u>-</u>	<u>2,433</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Young peoples support	805,719	-	805,719
Support costs	-	7,236	7,236
	<u>805,719</u>	<u>7,236</u>	<u>812,955</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Rent	97,510	86,839
Light and heat	12,038	6,419
Repairs and renewals	4,115	6,042
Wages	439,715	343,099
Employers national insurance	39,917	29,704
Training	16,552	6,367
Pension contributions	8,337	6,795
Recruitment and human resource	10,185	10,247
Subscriptions	614	260
Staff gifts	680	2,412
IT costs	11,378	8,336
Travel and meetings	4,934	3,991
Professional fees	35	-
Legal fees	304	-
Insurance	10,015	10,461
Stationery and office supplies	2,494	3,464
Advertising and marketing	211	240
Bank charges	9	49
Contract staff	417	5,548
Cleaning	7,623	6,505
Education programme	4,848	8,699
Food	26,697	29,814
Therapeutic support	22,528	17,837
Translation and interpreters	8,416	6,482
Young persons costs	39,632	14,000
Depreciation	1,301	1,734
Household expenses	8,303	6,399
Mentoring programme	1,627	-
Start up costs	-	19,788
Agency staff	25,284	14,578
	<u>805,719</u>	<u>656,109</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

7. SUPPORT COSTS

	Governance costs
	£
Support costs	<u>7,236</u>

Support costs, included in the above, are as follows:

	2023 Support costs £	2022 Total activities £
Independent Examination	792	640
Bookkeeping	6,431	5,894
Filing fees	13	43
	<u>7,236</u>	<u>6,577</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	<u>1,301</u>	<u>1,734</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

10. STAFF COSTS

Staff costs during the year were:

	2023 £	2022 £
Salaries	438,165	342,010
Social Security costs	39,917	29,704
Pension costs	8,337	6,778

Average monthly headcount was: 20 18

The charity considers its key management personnel to be the trustees/directors who received no benefits.

THE ENTHUM FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	97,675	1	97,676
Charitable activities			
Young peoples support	489,364	59,695	549,059
Total	587,039	59,696	646,735
EXPENDITURE ON			
Raising funds	2,433	-	2,433
Charitable activities			
Young peoples support	565,254	90,855	656,109
Support costs	6,577	-	6,577
Total	574,264	90,855	665,119
NET INCOME/(EXPENDITURE)	12,775	(31,159)	(18,384)
RECONCILIATION OF FUNDS			
Total funds brought forward	164,826	35,213	200,039
TOTAL FUNDS CARRIED FORWARD	177,601	4,054	181,655

12. TANGIBLE FIXED ASSETS

	Furniture and Fittings £	Equipment £	Totals £
COST			
At 1 February 2022 and 31 January 2023	11,653	2,803	14,456
DEPRECIATION			
At 1 February 2022	7,278	1,976	9,254
Charge for year	1,094	207	1,301
At 31 January 2023	8,372	2,183	10,555
NET BOOK VALUE			
At 31 January 2023	3,281	620	3,901
At 31 January 2022	4,375	827	5,202

THE ENTHUM FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	13,075	8,464
Prepayments	3,690	3,719
	<u>16,765</u>	<u>12,183</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	10,090	4,580
Social security and other taxes	9,651	9,398
Other creditors	1,732	1,650
Accruals	513	500
Deferred income	76,150	59,167
	<u>98,136</u>	<u>75,295</u>

15. MOVEMENT IN FUNDS

	At 1.2.22	Net movement in funds	Transfers between funds	At 31.1.23
	£	£	£	£
Unrestricted funds				
General fund	171,984	13,258	5,617	190,859
Covid (Designated)	5,617	-	(5,617)	-
	<u>177,601</u>	<u>13,258</u>	<u>-</u>	<u>190,859</u>
Restricted funds				
Education	-	1,625	-	1,625
Therapeutic Support	-	1,071	-	1,071
Mentoring	3,950	(3,950)	-	-
Tunstall Jubilee	104	(104)	-	-
	<u>4,054</u>	<u>(1,358)</u>	<u>-</u>	<u>2,696</u>
TOTAL FUNDS	<u>181,655</u>	<u>11,900</u>	<u>-</u>	<u>193,555</u>

THE ENTHUM FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	780,253	(766,995)	13,258
Restricted funds			
Education	5,645	(4,020)	1,625
Therapeutic Support	24,800	(23,729)	1,071
Mentoring	-	(3,950)	(3,950)
Tunstall Jubilee	7,200	(7,304)	(104)
Health and Wellbeing	957	(957)	-
Volunteer	6,000	(6,000)	-
	<u>44,602</u>	<u>(45,960)</u>	<u>(1,358)</u>
TOTAL FUNDS	<u>824,855</u>	<u>(812,955)</u>	<u>11,900</u>

Comparatives for movement in funds

	At 1.2.21 £	Net movement in funds £	Transfers between funds £	At 31.1.22 £
Unrestricted funds				
General fund	164,826	12,775	(5,617)	171,984
Covid (Designated)	-	-	5,617	5,617
	<u>164,826</u>	<u>12,775</u>	<u>-</u>	<u>177,601</u>
Restricted funds				
Education	3,888	(3,888)	-	-
Therapeutic Support	1,325	(1,325)	-	-
Development	30,000	(30,000)	-	-
Mentoring	-	3,950	-	3,950
Tunstall Jubilee	-	104	-	104
	<u>35,213</u>	<u>(31,159)</u>	<u>-</u>	<u>4,054</u>
TOTAL FUNDS	<u>200,039</u>	<u>(18,384)</u>	<u>-</u>	<u>181,655</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	587,039	(574,264)	12,775
Restricted funds			
Education	-	(3,888)	(3,888)
Therapeutic Support	12,275	(13,600)	(1,325)
Development	40,000	(70,000)	(30,000)
Mentoring	5,505	(1,555)	3,950
Tunstall Jubilee	1,916	(1,812)	104
	<u>59,696</u>	<u>(90,855)</u>	<u>(31,159)</u>
TOTAL FUNDS	<u>646,735</u>	<u>(665,119)</u>	<u>(18,384)</u>

Purpose of restricted funds

The purpose of each restricted fund was:

1. Education - In-house English language and education programme.
2. Therapeutic support - To fund therapeutic activities for the young and clinical supervision for our team.
3. Development - Supporting the development of our expansion.
4. Mentoring - To establish and launch a pilot Mentoring Programme.
5. Tunstall Jubilee - Supporting an individual young person age 18+ with his education and asylum support and core costs.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2023.

17. SHARE CAPITAL

The Enthum Foundation is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

Every member undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE ENTHUM FOUNDATION

England & Wales - Charity number 1135493

Accounts

REGISTERED COMPANY NUMBER: 06044918 (England and Wales)
REGISTERED CHARITY NUMBER: 1135493

CHARITY
COMMISSION

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

FOR

THE ENTHUM FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2022

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 21

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our vision is to create a safe and sustainable 'home' environment for these young people.

In order to achieve our vision, our objectives and activities are:

- a) The relief of physical illness or injury, mental illness and physical or mental disability.
- b) The preservation and protection of mental health.
- c) The relief of poverty and financial hardship amongst children and young people who are, or who have been, unaccompanied asylum seeking children by such means as the trustees in their discretion think fit, including without limitation, (i) the provision of support and services to the foster parent or adoptive parents of such children, and (ii) the provision of support and activities that develop their skills, capacities and capabilities to enable them to participate fully in society.
- d) The advancement of education in general in particular but not exclusively and assist people in the discovery and development of their individual talents and to help them to apply these abilities to their life.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

i) Service Delivery

We offer a unique combination of much-needed supported accommodation; therapeutic, vocational, legal services and community integration to unaccompanied asylum seeking young people and refugees aged 16-18. In the UK this age group are the largest proportion of young asylum seekers and most in need. We have worked with local authorities and commissioning partnerships to develop a service that supports them to meet their corporate parental obligations and to offer first class services for unaccompanied asylum seeking children (UASC) as Looked After Children (LAC) under Section 20 Children Act 1989.

The aim of Enthum House is to enable the young people who live here to fulfil their potential and to prepare them for life whatever their asylum claim outcome. We work to support the individual young person's health, educational and social needs as well as to encourage and facilitate integration into the community through activities such as shared meals, life-skills for independent living, household chores and budgeting. The House provides a safe and sustainable home environment with a focus on restoring and promoting healthy sleeping patterns, self-care practices, independent living skills, confidence building, as well as support and assistance to ensure the young people are able to access local schools and colleges.

Enthum's holistic approach comprises of three components of direct services provided to the young people:

1. Our accommodation (welcoming, safe and supportive)
2. Our Therapeutic Programme (building resilience and safe sense of belonging)
3. Our independent living skills programme (robust keywork and pathway planning)

Research carried out with refugees and asylum seekers found that 'most of them saw loneliness and isolation as their biggest challenge in everyday life' (Refugee Action, 2017). We place a strong focus on connecting with EH neighbours and the local community as a means to encourage cultural integration and inclusivity.

Our Team

As part of our expansion in 2021, we recruited two Lead Support Workers and four other team members to staff the second house.

The expansion of our service has enabled us to strengthen and diversify our organisational structure. Across the two houses, we now have a House Manager, Two Lead Support Workers, four Therapeutic Support Workers, three Night Support Workers, our English Language teacher and a small bank of trusted floating support workers and volunteers.

We are staffed 24 hours a day by a dedicated and qualified staff team. We rely hugely on our team who are our biggest resource, which we protect, nourish and value. We put a strong focus on specific training, regular clinical and group supervision and resourcing and support for our team, who have grown very strong in their therapeutic capacity.

ii) Development

There has been a significant increase in arrivals in the South East, particularly by boat. In 2021 28,3000 migrants crossed the channel; 20,000 more than the previous year. In the year ending December 2021, the UK received 3762 asylum applications from unaccompanied children (refugeecouncil.org.uk). This reaffirms that our expansion was well timed to meet an increased need for housing and support for young migrants.

During 2021 we expanded our service hugely. We are proud to announce that in May 2021, in response to a growing need for our services, we opened a second residential therapeutic home in Eastbourne. We are now able to accommodate a total of 14 young people at one time across two houses, ten doors away from each other on the same road. Our development and expansion, funded by the donations of the loyal Trusts and Foundations who support us, was in response to the findings of our 2020 Evaluation Report and the growing amount of arrivals in the South East.

Our expansion has enabled us to accommodate more young people with high quality holistic and trauma informed support as well as managing practical needs, offering psychological support, integration opportunities and consistent supportive relationships. Our community empowers young people to grow, trust, feel safe and secure, and develop in ways that lead to becoming a healthy independent adult.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

The strategic development of Enthum House supports our plans of longer-term sustainability and increases our ability to extend our reach and impact. This means that not only have we grown our community inside the house, but through the establishment of our mentoring programme we are able to include our alumni of past residents to share their experience and knowledge to support current residents.

'I came to Enthum House three years ago, with not one word of English scared and not understanding anything about this country. Now I have my papers, live independently and work as one of Enthum's mentors.....When I can help people I feel so happy and it's my best time. We can all do something to make someone else happier'

PM, EH resident Nov 18 - Jan 20. PM now has his 5 years Leave to Remain.

We spent a few months stabilising after opening the second house and commissioned an Operational Management and Staff Support Review in October 2021 by consultant Tracy Keane - Freedom Training and Consultancy

Since the report was shared in November 2021, the directors have responded and put into place supports and measures over a 3 month period to address the highlighted recommendations. A further staff survey was taken at the end of February 2022 which informed this summary of the review period; mid-November 2021 to mid-February 2022. There were many positive improvements highlighted in the feedback from the staff team. We are aware that this is a process of learning and development and are grateful of the huge strides that have been made by working together to make the best possible service in a challenging environment.

'Really grateful to be working for an organisation that really cares about the staff and wants the best for all young people and staff'

'Well done everyone'

Of the 19 young people who have lived at Enthum House in 2021

9 have had their Substantive Home Office Interviews
4 have been granted 5 years Leave to Remain
6 have gone on to live independently
11 remain living at Enthum across the two houses
1 went missing, we sadly presume back to their traffickers

Education

All of our Young People attend English classes at local colleges as well as our in-house English classes. Three of them are studying English and Maths at GCSE level.

One of our past residents started University September 2021 to study Biomedical sciences.

Case studies

We conducted an extensive questionnaire with previous residents about their experiences after leaving Enthum House. We used the feedback gathered to inform the learning of our organisation and adapt our service to young people's needs.

'T'm A and I'm taking a degree in Biomedical Sciences at Roehampton University.

Since I left Enthum House, I tried to deliver Enthum my support by helping their volunteer coordinator, joining their trustee meetings as a young person advisor, help with fundraising and supporting with some asylum cases.

I also work with Blagrave Trust on a Youth Project working together on a panel with six young people to recognise the best application for funding."

Challenges

Our main vulnerability is our financial sustainability. We are reliant on placements from Local Authorities and the number of placements impacts our funding stream. This puts us at relatively high risk due to potential funding fluctuations. We are also vulnerable to external local and national policy shift and this can also impact our service. We are always working hard and exceeding local authority expectations; this means that we are always reliant on charitable funding, and finding charitable funding from new sources.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

Since the pandemic, and since opening our second house, recruitment in the care sector has also become harder. We are fortunate to have staff good retention but being fully staffed has been challenging for us.

Due to lockdowns, to the particular cohorts and changes in staff skills we haven't offered therapeutic interventions. Now, lots of our YP are engaged with running, football (playing for Eastbourne Town FC) and cricket. We have used more funds to sport specific sports equipment, trainers and gym memberships in a person-centred way. This certainly support mental health and wellbeing. 'When I go to the gym, I feel tired, I sleep well' YP, Dec 2021.

On behalf of our Chair, Trustees, Directors, Staff Team and Young People a massive thank you to the Trusts, Foundations and Individuals who support our work.

FINANCIAL REVIEW

Financial position

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP 2019) and with relevant companies and charities legislation and regulations. The Statement of Financial Activities on page 9 shows The Enthum Foundation income from all sources and how this was expended and the split of activity between restricted and unrestricted funds.

Overview

The year ended 31 January 2022 ended with a deficit of £12,775 on unrestricted activities (2021: Surplus £3,285) which after deducting from the general reserves brought forward now stand at £177,601.

Total incoming resources for 2022 amounted to £642,736 compared to £450,062

Total expenditure for 2022 amounted to £661,120 compared to £420,777 in the previous year, an increase of £240,343 from 2021.

In line with SORP 2019, expenditure is analysed into two main categories; charitable activities of the charity, costs of generating funds and governance funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £652,110 in 2022, compared to £415,602 in the previous year, an increase of £236,508.

Reserves policy

The Enthum Foundation is committed to using its resources in pursuit of its charitable objectives. It is also committed however to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of The Enthum Foundation operations.

As at 31 January 2022 the unrestricted reserves were £177,601. The Trustees consider that the level of unrestricted reserves should represent at least 6 months expenditure. Expenditure in the financial year was £661,120 which equates to 3.2 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range. The Trustees have established policies to increase general reserves in 2022 whilst maintaining the ethos of the charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

FUTURE PLANS

The impact of external factors; social, political, pandemic and the recessions has put pressure on our organisation. We continue to adjust and respond to these changes and to focus on consolidation and structural stability in these particularly difficult times.

To do this we must continue to incorporate the recommendations of the 'Operational Management and Staff Support Report' which we commissioned to prepare our service for new upcoming regulation. We will recruit a Deputy Manager to be in place from September 2022.

A significant change in our sector is upcoming regulation of accommodation services for 16-18 year olds in 2023/24. We are already preparing for this by strengthening our management, organisational structure and Trustee board as well as scrutinising and streamlining paperwork and reporting systems.

The case studies work we commissioned with our past residents will help us to inform and adjust our service delivery to ensure that we are working with YPs now in a way that will benefit them best as they move towards independence. As part of this we are continuing to expand and develop our mentoring programme.

The EH mentoring programme offers paid opportunity and training to previous residents and local refugees to share their knowledge and lived experience with current residents and supports the promotion of voice and agency for YP and EH.

We are very grateful to the Tunstall Jubilee Foundation who have offered to purchase us a property for our use and we anticipate a physical move in Year 1 or 2.

In Year 2 of our 3-year plan we will fundraise for and commission research for our "Visionary Organisational Consultancy" project. This will enable us to implement the findings in 2025 - 2032 and train our Leadership Team to deliver training and consultancy.

As leaders in high quality and progressive support in the residential care sector we plan to fundraise for this key research project. The project is in two parts:

- o To examine all areas, systems and outcomes of our service
- o To liaise with business change makers, advisors and coaches

We will then be able to work with other organisations, providers in our sector and other sectors who work with empowering YP who are often socially excluded or marginalised, showing them how to use their voice and agency when supported by dynamic forward-thinking organisations.

Covid-19 Control Measures

Enthum Foundation has implemented an in house and financial contingency plan. We have worked closely with local authorities to ensure that we are adhering to government guidance and following the advice of our commissioners. This has included collaborative recovery planning.

Our contingency plan is in three parts

1. Prevention
2. Operation management
3. Infection management

We are following our in-house procedures and taking necessary precautions and preparing for further waves of the virus. In the initial crisis period of the virus, we operated a lone working model in the house and prepared for necessary quarantining of the young people.

In our Covid-19 Financial Contingency Plan, the charity has committed £5617 as a designated fund. This comprises a hardship fund of up to £500 per staff member for loss of earnings and a top-up of Statutory Sick Pay over an initial two week period. This contingency plan will be regularly reviewed.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Enthum Foundation is a charitable company limited by guarantee; it was incorporated on 8 January 2007 and registered as a charity on 13 April 2010.

The Enthum Foundation was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

Recruitment and appointment of new trustees

All Trustees are members of the Council of Management and are also directors of the company. The Trustees have received no remuneration or benefit from the charity. New Trustees are appointed by the Council of Management on the basis of relevant skills, experience and values. As a growing dynamic organisation we are lucky to have a wide variety of skills and experience in the Trustees and we looking to expand the team further.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06044918 (England and Wales)

Registered Charity number

1135493

Registered office

49 Hova Villas
Hove
East Sussex
BN3 3DJ

Trustees

M Ghebreweldi
S Hellyer
A Porter
G Fox
K Leenders (appointed 10.1.22)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Principal Staff

Directors Lilian Simonsson and Jo McDonald

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Enthum Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27/8/22 and signed on its behalf by:



.....
A Porter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ENTHUM FOUNDATION**

Independent examiner's report to the trustees of The Enthum Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2022.

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 the Company 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 the Company 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.



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 13th September 2022

THE ENTHUM FOUNDATION**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	97,676	1	97,677	57,562
Charitable activities					
Young peoples support	3	485,364	59,695	545,059	392,500
Total		583,040	59,696	642,736	450,062
EXPENDITURE ON					
Raising funds	4	2,433	-	2,433	-
Charitable activities					
Young peoples support	5	561,255	90,855	652,110	415,602
Support costs		6,577	-	6,577	5,175
Total		570,265	90,855	661,120	420,777
NET INCOME/(EXPENDITURE)		12,775	(31,159)	(18,384)	29,285
RECONCILIATION OF FUNDS					
Total funds brought forward		164,826	35,213	200,039	170,754
TOTAL FUNDS CARRIED FORWARD		177,601	4,054	181,655	200,039

The notes form part of these financial statements

THE ENTHUM FOUNDATION (REGISTERED NUMBER: 06044918)

BALANCE SHEET
31 JANUARY 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	5,202	-	5,202	5,286
CURRENT ASSETS					
Debtors	13	12,183	-	12,183	4,916
Cash at bank and in hand		235,511	4,054	239,565	246,178
		<u>247,694</u>	<u>4,054</u>	<u>251,748</u>	<u>251,094</u>
CREDITORS					
Amounts falling due within one year	14	(75,295)	-	(75,295)	(56,341)
NET CURRENT ASSETS		<u>172,399</u>	<u>4,054</u>	<u>176,453</u>	<u>194,753</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>177,601</u>	<u>4,054</u>	<u>181,655</u>	<u>200,039</u>
NET ASSETS		<u>177,601</u>	<u>4,054</u>	<u>181,655</u>	<u>200,039</u>
FUNDS	15				
Unrestricted funds				177,601	164,826
Restricted funds				4,054	35,213
TOTAL FUNDS				<u>181,655</u>	<u>200,039</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27/8/22 and were signed on its behalf by:


A Porter - Trustee

The notes form part of these financial statements

THE ENTHUM FOUNDATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(4,963)	77,885
Net cash (used in)/provided by operating activities		<u>(4,963)</u>	<u>77,885</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(1,650)</u>	-
Net cash (used in)/provided by investing activities		<u>(1,650)</u>	-
Change in cash and cash equivalents in the reporting period		<u>(6,613)</u>	<u>77,885</u>
Cash and cash equivalents at the beginning of the reporting period		<u>246,178</u>	<u>168,293</u>
Cash and cash equivalents at the end of the reporting period		<u><u>239,565</u></u>	<u><u>246,178</u></u>

The notes form part of these financial statements

THE ENTHUM FOUNDATION

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(18,384)	29,285
Adjustments for:		
Depreciation charges	1,734	1,763
Increase in debtors	(7,267)	(1,947)
Increase in creditors	18,954	48,784
Net cash (used in)/provided by operations	(4,963)	77,885

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.2.21 £	Cash flow £	At 31.1.22 £
Net cash			
Cash at bank and in hand	246,178	(6,613)	239,565
	<u>246,178</u>	<u>(6,613)</u>	<u>239,565</u>
Total	246,178	(6,613)	239,565

The notes form part of these financial statements

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Income

Grants

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Other Income

All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:

- 25% reducing basis

The company does not presently have a minimum value for capitalisation of fixed assets.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	42,377	17,069
Grants	55,300	40,493
	<u>97,677</u>	<u>57,562</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
The Blagrave Trust	20,400	20,000
The Henry Smith Charity	20,000	-
HMRC - JRS Grant	-	8,993
Sussex Community Foundation Trust	5,000	-
McPhail Charitable Settlement	4,000	4,000
Ernest Kleinwort Charitable Trust	-	3,000
The Kathleen Hannay Memorial Charity	2,500	2,500
The Casey Trust	2,000	-
The Walter and Liesel Schwarz Charitable Trust	-	2,000
The Percy Bilton Charity	500	-
Lewes Organisation in Support of Refugees and Asylum Seekers (LOSRAS)	500	-
3VA Voluntary Action in Eastbourne, Lewes District and Wealden	300	-
The Stable Family Home Trust	100	-
	<u>55,300</u>	<u>40,493</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Local Authority payments	466,399	333,367
Travel expenses reimbursed	18,965	9,996
Grants	59,695	49,137
	<u>545,059</u>	<u>392,500</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
The Breslaff Centre	40,000	-
Sussex Community Foundation Trust	-	2,500
Tunstall Jubilee Foundation	1,915	30,000
	<u>41,915</u>	<u>32,500</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

3. INCOME FROM CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	41,915	32,500
Susila Dharma Britain	5,875	10,687
Devonshire West Big Local	-	5,950
Network for Social Change Charitable Trust (NSCCT)	5,505	-
The Swan Mountain Trust	4,000	-
Susila Dharma Netherlands	2,400	-
	<u>59,695</u>	<u>49,137</u>

The following amounts have been carried forward as deferred income:

	2022	2021
	£	£
The Bresslaff Centre	-	40,000
Donation	29,167	-
Trustall Jubilee Foundation	25,000	-
Hilden Charitable Trust	5,000	-

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Fundraising	<u>2,433</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Young peoples support	652,110	-	652,110
Support costs	-	6,577	6,577
	<u>652,110</u>	<u>6,577</u>	<u>658,687</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Rent	86,839	45,006
Light and heat	24,256	18,813
Repairs and renewals	6,042	3,580
Wages	307,884	173,271
Employers national insurance	27,952	13,823
Training	6,367	6,370
Pension contributions	6,795	3,897
Recruitment and human resource	10,247	3,227
Residents allowances	-	3,974
Subscriptions	260	195
Staff gifts	2,412	1,200
IT costs	8,336	6,261
Travel and meetings	3,991	1,981
Management fees	32,968	33,711
Insurance	10,461	9,727
Stationery and office supplies	3,464	1,868
Advertising and marketing	240	-
Bank charges	49	44
Contract staff	5,548	9,220
Cleaning	6,505	4,726
Education programme	8,699	12,058
Food	29,814	21,815
Therapeutic support	-	7,995
Translation and interpreters	6,482	6,638
Young persons costs	14,000	9,411
Depreciation	1,734	1,763
Household expenses	6,399	4,896
Monitoring and evaluation	-	8,000
Start up costs	19,788	2,132
Agency staff	14,578	-
	<u>652,110</u>	<u>415,602</u>

7. SUPPORT COSTS

	Governance costs
	£
Support costs	<u>6,577</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2022 Support costs £	2021 Total activities £
Independent Examination	640	500
Bookkeeping	5,894	4,662
Filing fees	43	13
	<u>6,577</u>	<u>5,175</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	<u>1,734</u>	<u>1,763</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

10. STAFF COSTS

Staff costs during the year were:

	2022 £	2021 £
Salaries	342,010	206,174
Social Security costs	29,704	18,306
Pension costs	6,778	3,885

Average monthly headcount was: 18 9

The charity considers its key management personnel to be the trustees/directors who received no benefits.

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,562	-	57,562
Charitable activities			
Young peoples support	343,363	49,137	392,500
Total	<u>400,925</u>	<u>49,137</u>	<u>450,062</u>
EXPENDITURE ON			
Charitable activities			
Young peoples support	392,464	23,138	415,602
Support costs	5,175	-	5,175
Total	<u>397,639</u>	<u>23,138</u>	<u>420,777</u>
NET INCOME	3,286	25,999	29,285
RECONCILIATION OF FUNDS			
Total funds brought forward	161,540	9,214	170,754
TOTAL FUNDS CARRIED FORWARD	<u><u>164,826</u></u>	<u><u>35,213</u></u>	<u><u>200,039</u></u>

12. TANGIBLE FIXED ASSETS

	Furniture and Fittings £	Equipment £	Totals £
COST			
At 1 February 2021	10,003	2,803	12,806
Additions	1,650	-	1,650
At 31 January 2022	<u>11,653</u>	<u>2,803</u>	<u>14,456</u>
DEPRECIATION			
At 1 February 2021	5,820	1,700	7,520
Charge for year	1,458	276	1,734
At 31 January 2022	<u>7,278</u>	<u>1,976</u>	<u>9,254</u>
NET BOOK VALUE			
At 31 January 2022	<u><u>4,375</u></u>	<u><u>827</u></u>	<u><u>5,202</u></u>
At 31 January 2021	<u><u>4,183</u></u>	<u><u>1,103</u></u>	<u><u>5,286</u></u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	8,464	1,036
Prepayments	3,719	3,880
	<u>12,183</u>	<u>4,916</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	4,580	10,167
Social security and other taxes	9,398	4,877
Other creditors	1,650	797
Accruals	500	500
Deferred income	59,167	40,000
	<u>75,295</u>	<u>56,341</u>

15. MOVEMENT IN FUNDS

	At 1.2.21	Net movement in funds	Transfers between funds	At 31.1.22
	£	£	£	£
Unrestricted funds				
General fund	164,826	12,775	(5,617)	171,984
Covid (Designated)	-	-	5,617	5,617
	<u>164,826</u>	<u>12,775</u>	<u>-</u>	<u>177,601</u>
Restricted funds				
Education	3,888	(3,888)	-	-
Therapeutic Support	1,325	(1,325)	-	-
Development	30,000	(30,000)	-	-
Mentoring	-	3,950	-	3,950
Timstall Jubilee	-	104	-	104
	<u>35,213</u>	<u>(31,159)</u>	<u>-</u>	<u>4,054</u>
TOTAL FUNDS	<u>200,039</u>	<u>(18,384)</u>	<u>-</u>	<u>181,655</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	583,040	(570,265)	12,775
Restricted funds			
Education	-	(3,888)	(3,888)
Therapeutic Support	12,275	(13,600)	(1,325)
Development	40,000	(70,000)	(30,000)
Mentoring	5,505	(1,555)	3,950
Tunstall Jubilee	1,916	(1,812)	104
	<u>59,696</u>	<u>(90,855)</u>	<u>(31,159)</u>
TOTAL FUNDS	<u>642,736</u>	<u>(661,120)</u>	<u>(18,384)</u>

Comparatives for movement in funds

	At 1.2.20 £	Net movement in funds £	At 31.1.21 £
Unrestricted funds			
General fund	161,540	3,286	164,826
Restricted funds			
Training and Development	2,277	(2,277)	-
Education	4,659	(771)	3,888
Therapeutic Support	2,278	(953)	1,325
Development	-	30,000	30,000
	<u>9,214</u>	<u>25,999</u>	<u>35,213</u>
TOTAL FUNDS	<u>170,754</u>	<u>29,285</u>	<u>200,039</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2022

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	400,925	(397,639)	3,286
Restricted funds			
Training and Development	2,500	(4,777)	(2,277)
Education	11,637	(12,408)	(771)
Therapeutic Support	5,000	(5,953)	(953)
Development	30,000	-	30,000
	<u>49,137</u>	<u>(23,138)</u>	<u>25,999</u>
TOTAL FUNDS	<u>450,062</u>	<u>(420,777)</u>	<u>29,285</u>

Purpose of restricted funds

The purpose of each restricted fund was:

1. Education - In-house English language and education programme.
2. Therapeutic support - To fund therapeutic activities for the young and clinical supervision for our team.
3. Development .
4. Mentoring
5. Tunstall Jubilee

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2022.

17. SHARE CAPITAL

The Enthum Foundation is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

Every member undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

THE ENTHUM FOUNDATION

England & Wales - Charity number 1135493

Accounts

REGISTERED COMPANY NUMBER: 06044918 (England and Wales)
REGISTERED CHARITY NUMBER: 1135493

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021
FOR
THE ENTHUM FOUNDATION
(A COMPANY LIMITED BY GUARANTEE)

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2021

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our vision is to create a safe and sustainable 'home' environment for these young people.

In order to achieve our vision, our objectives and activities are:

- a) The relief of physical illness or injury, mental illness and physical or mental disability.
- b) The preservation and protection of mental health.
- c) The relief of poverty and financial hardship amongst children and young people who are, or who have been, unaccompanied asylum seeking children by such means as the trustees in their discretion think fit, including without limitation, (i) the provision of support and services to the foster parent or adoptive parents of such children, and (ii) the provision of support and activities that develop their skills, capacities and capabilities to enable them to participate fully in society.
- d) The advancement of education in general in particular but not exclusively and assist people in the discovery and development of their individual talents and to help them to apply these abilities to their life.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in the planning of future activities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2021

We work to support our Young people's (YP's) life skills as well as their physical, emotional and mental wellbeing. In order to deliver the high level person-centred support when providing accommodation for vulnerable young people, we are staffed 24 hours a day by a dedicated and qualified staff team, as well as volunteers and mentors.

Our strengths to date:

- We have sound financial systems in place.
- We can evidence that we have been at nearly 100% capacity with this cohort since January 2019.
- We can evidence that we are doing extremely well, in terms of the feedback from local authority stakeholders, young people and staff team.
- We worked hard in 2019/20 to develop our staff team and on our recruitment strategy for the organisation and organisational structure.
- We currently have a strong Trustee Board with a range of relevant experience and would like to develop in 2021 by identifying one or two new Trustees, preferably including a previous Enthum resident. One of our ex-residents is now advising on our Trustee meetings.

As part of our commitment to best practice, Enthum Foundation commissioned an independent evaluation from Dr. Mark Kerr of Outcomes for Care. Mark has extensive experience of assessing service effectiveness as well as experience of the needs and outcomes of UASC. Findings from this report concluded that EH is a consistent and effective service that meets the exceptional needs of UASC's. The report highlighted a clear sense of collective focus to create successful outcomes, particularly: independent living skills, integration, education, and adjustment to UK culture. Staff were motivated by what they saw as the "transformation" of the young people.

The evaluation of EH by social workers and commissioners were overwhelmingly positive and expectations were often exceeded. They were impressed by EH's "commitment to getting the best outcomes for young people", including providing trauma-informed practice, creating a therapeutic home, and going "above and beyond" to meet their needs.

The report evidences what we are doing to support our beneficiaries, and the impact their time at EH has on their lives gives them confidence and the ability to integrate. The report asserts the work we are doing now has longer term individual benefit as well as economic and social gain and what we also understand is that the need is immediate.

'In short, local authorities are going to have an increased need for the high quality supported accommodation that Enthum provide.' Independent Evaluation Report, Dr Mark Kerr, September 2020

Challenges

Our main vulnerability is our financial sustainability. We are reliant on placements from Local Authorities and the number of placements impacts our funding stream. This puts us at relatively high risk due to potential funding fluctuations. We are also vulnerable to external local and national policy shift and this can also impact our service. We are always working hard and exceeding local authority expectations; this means that we are always reliant on charitable funding, and finding charitable funding from new sources.

For our young people the pandemic and ensuing lockdowns have been especially difficult. Many of our new cohort arrived in April and May 2020, so their first experiences of being in the UK were during lockdown. We managed to raise £8000 in total for an intensive emergency in-house English programme over the summer whilst the young people had not enrolled at college.

It has also been difficult for us to support usual Enthum activities due to lockdowns. We have a new volunteer who takes the YP running and supports their health and well-being, as well as other new volunteers who support online with homework and conversation. In December 2020 we recruited a volunteer coordinator who we sent on a special training course for managing volunteers, and who supports leading monthly group supervision for our volunteers.

One of our team led our young people in organising and facilitating a regular weekend football club last summer for our young people in between lockdowns which they enjoyed. One young person from Enthum was recently accepted into Eastbourne Town football club and we promote their health and as much as we can during the restrictions of this time.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2021

FINANCIAL REVIEW

Financial position

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP 2019) and with relevant companies and charities legislation and regulations. The Statement of Financial Activities on page 9 shows The Enthum Foundation income from all sources and how this was expended and the split of activity between restricted and unrestricted funds.

Overview

The year ended 31 January 2021 ended with a surplus of £3,286 on unrestricted activities (2020: Surplus £97,098) which after adding to general reserves brought forward now stand at £164,826.

Total incoming resources for 2021 amounted to £450,062 compared to £451,994 in the previous year, a decrease of £1,932 from 2020.

Total expenditure for 2021 amounted to £420,777 compared to £359,966 in the previous year, an increase of £60,811 from 2020.

In line with SORP 2019, expenditure is analysed into two main categories; charitable activities of the charity, costs of generating funds and governance funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £415,602 in 2020, compared to £353,622 in the previous year, an increase of £61,980.

Reserves policy

The Enthum Foundation is committed to using its resources in pursuit of its charitable objectives. It is also committed however to maintaining a level of reserves that is prudent to meeting ongoing liabilities, sufficient to ensure that all delivery commitments can be met and to protect the long-term future of The Enthum Foundation operations.

As at 31 January 2021 the unrestricted reserves were £164,826. The Trustees consider that the level of unrestricted reserves should represent at least 6 months expenditure. Expenditure in the financial year was £420,777 which equates to £35,065 per month at current spending levels. The charity is currently holding reserves that equates to 4.7 months expenditure. The Board of Trustees regularly monitors the level of reserves and takes appropriate action if reserves fall outside the desired range. The Trustees have established policies to increase general reserves in 2021 whilst maintaining the ethos of the charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2021

FUTURE PLANS

Since March 2020, there has been a steady increase in arrivals of UASC in the South East. Our external evaluation report recommended that we expand, as it is difficult to provide such a high-level service with only a single home.

In response to an apparent growing need, excellent feedback from commissioners, social workers and ex-residents we secured a grant to undertake a feasibility study to look at expansion and development of our service. Trustees agreed with the development proposals and we secured a large grant to support our development from Susila Dharma.

We anticipated that opening a second house would mean that we can offer much needed accommodation for a further seven placements; enabling us to expand our reach, our team and skill base and work towards further sustainability within our three-year strategic development plan. We also had feedback from funders that from their perspective, our current financial requirements are quite high comparative to our beneficiaries. Development would enable us to provide supported therapeutic accommodation to double our current capacity, ie. from seven to fourteen at any one time. There is certainly some concern with the current financial climate that seeking grants from Trusts and Foundations will become increasingly challenging, this new development will enable us to become more sustainable in the long term with a greater impact in supporting more beneficiaries.

It is an exciting development for Enthum Foundation that Director Lilian Simonsson would now be able now to focus on developing her Partnership and Communication role and expanding to a second house is a logical step towards our development, impact and reach.

We conducted a survey of ex-residents, to support best practice and preparation for independent living in UK for UASC and to review our current practices and support planning in light of our values. We plan to undertake this study yearly to follow their progress and use the findings to improve and adapt our service accordingly.

Life Post-Enthum House, 'I saw staff dealing with stressful situations. Now when I see stressful situations I do the same as they did, I just copy them. And it makes it better and me more confident.'

Covid-19 Control Measures

Enthum Foundation has implemented an in house and financial contingency plan. We have worked closely with local authorities to ensure that we are adhering to government guidance and following the advice of our commissioners. This has included collaborative recovery planning.

Our contingency plan is in three parts

1. Prevention
2. Operation management
3. Infection management

We are following our in-house procedures and taking necessary precautions and preparing for further waves of the virus. In the initial crisis period of the virus, we operated a lone working model in the house and prepared for necessary quarantining of the young people.

In our Covid-19 Financial Contingency Plan, the charity has committed £7640 of our reserves as a restricted fund. This comprises a hardship fund of up to £500 per staff member for loss of earnings and a top-up of Statutory Sick Pay over an initial two week period. This contingency plan will be regularly reviewed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Enthum Foundation is a charitable company limited by guarantee; it was incorporated on 8 January 2007 and registered as a charity on 13 April 2010.

The Enthum Foundation was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

All Trustees are members of the Council of Management and are also directors of the company. The Trustees have received no remuneration or benefit from the charity. New Trustees are appointed by the Council of Management on the basis of relevant skills, experience and values.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06044918 (England and Wales)

Registered Charity number

1135493

Registered office

49 Hova Villas
Hove
East Sussex
BN3 3DJ

Trustees

D Peters (resigned 4.9.20)
M Ghebreweldi
S Hellyer
H Noad (resigned 31.10.20)
A Curling (resigned 2.9.20)
A Holloway (resigned 24.2.20)
A Porter
G Fox (appointed 31.10.20)

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Principal Staff

Directors Lilian Simonsson and Jo McDonald

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Enthum Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21/9/21 and signed on its behalf by:



.....
A Porter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ENTHUM FOUNDATION**

Independent examiner's report to the trustees of The Enthum Foundation ('the Company')

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 the Company 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.



Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 24 September 2021

THE ENTHUM FOUNDATION**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	57,562	-	57,562	64,857
Charitable activities					
Young peoples support	3	343,363	49,137	392,500	387,137
Total		<u>400,925</u>	<u>49,137</u>	<u>450,062</u>	<u>451,994</u>
EXPENDITURE ON					
Raising funds	4	-	-	-	150
Charitable activities					
Young peoples support	5	392,464	23,138	415,602	353,622
Support costs		5,175	-	5,175	6,194
Total		<u>397,639</u>	<u>23,138</u>	<u>420,777</u>	<u>359,966</u>
NET INCOME		<u>3,286</u>	<u>25,999</u>	<u>29,285</u>	<u>92,028</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>161,540</u>	<u>9,214</u>	<u>170,754</u>	<u>78,726</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>164,826</u></u>	<u><u>35,213</u></u>	<u><u>200,039</u></u>	<u><u>170,754</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 JANUARY 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	5,286	-	5,286	7,049
CURRENT ASSETS					
Debtors	13	4,916	-	4,916	2,969
Cash at bank and in hand		210,965	35,213	246,178	168,293
		<u>215,881</u>	<u>35,213</u>	<u>251,094</u>	<u>171,262</u>
CREDITORS					
Amounts falling due within one year	14	(56,341)	-	(56,341)	(7,557)
NET CURRENT ASSETS		<u>159,540</u>	<u>35,213</u>	<u>194,753</u>	<u>163,705</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>164,826</u>	<u>35,213</u>	<u>200,039</u>	<u>170,754</u>
NET ASSETS		<u>164,826</u>	<u>35,213</u>	<u>200,039</u>	<u>170,754</u>
FUNDS	15				
Unrestricted funds				164,826	161,540
Restricted funds				35,213	9,214
TOTAL FUNDS				<u>200,039</u>	<u>170,754</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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.

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

The financial statements were approved by the Board of Trustees and authorised for issue on31/01/21..... and were signed on its behalf by:



.....
A Porter - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

The trustees/directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Income

Grants

Grants are recognised on an accruals basis, accounted for in relation to the period that they relate. Where grants have been received for capital items, the total grant has been disclosed in the SOFA and depreciation, in accordance with the accounting policies, has been charged against that income over the estimated useful economic life of the asset. Where grants are received during the year under review but relate to a later period the amount is deferred under Grants in Advance in the Balance Sheet.

Other Income

All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the charitable activity where the cost relates directly to that activity. However, the cost of overall direction and administration of the charity, comprising the salary and overhead costs of the central function, is apportioned between charitable activities and costs of generating funds.

Tangible fixed assets

Depreciation is provided at rates calculated to write off the cost of each assets over its expected useful life as follows:

- 25% reducing basis

The company does not presently have a minimum value for capitalisation of fixed assets.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	17,069	13,857
Grants	40,493	51,000
	<u>57,562</u>	<u>64,857</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
The Blgrave Trust	20,000	20,000
Gwyneth Forrester Trust	-	20,000
The Breslaff Centre	-	10,000
HMRC - JRS Grant	8,993	-
McPhail Charitable Settlement	4,000	-
Ernest Kleinwort Charitable Trust	3,000	-
Kathleen Hannay Memorial Charity	2,500	-
Walter and Liesel Schwarb Charitable Trust	2,000	-
Souter Charitable Trust	-	1,000
	<u>40,493</u>	<u>51,000</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Local Authority payments	Young peoples support	333,367	368,523
Travel expenses reimbursed	Young peoples support	9,996	3,227
Grants	Young peoples support	49,137	15,387
		<u>392,500</u>	<u>387,137</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Tunstall Jubilee Foundation	30,000	-
Susila Dharma	10,687	-
Network for Social Change	-	7,937
Devonshire West Big Local	5,950	-
Sussex Community Foundation Trust	2,500	5,000
Eddie Byers Fund	-	2,450
	<u>49,137</u>	<u>15,387</u>

In addition grants received from The Breslaff Centre of £40,000 have been carried forward to 2021/22.

THE ENTHUM FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021**

4. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Event costs	-	150

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Young peoples support	415,602	-	415,602
Support costs	-	5,175	5,175
	<u>415,602</u>	<u>5,175</u>	<u>420,777</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Rent	45,006	40,871
Rates	-	2,320
Light and heat	18,813	5,322
Repairs and renewals	3,580	3,366
Wages	173,271	141,434
Employers national insurance	13,823	15,154
Training	6,370	4,144
Pension contributions	3,897	3,096
Recruitment and human resource	3,227	3,091
Residents allowances	3,974	8,647
Subscriptions	195	224
Trustees expenses	-	24
Staff gifts	1,200	600
IT costs	6,261	2,785
Travel and meetings	1,981	2,351
Professional fees	-	5,153
Management fees	33,711	29,227
Insurance	9,727	5,428
Stationery and office supplies	1,868	3,398
Telephone	-	606
Advertising and marketing	-	579
Sundry expenses	-	1,109
Bank charges	44	27
Contract staff	9,220	12,670
Cleaning	4,726	1,750
Education programme	12,058	12,428
Food	21,815	16,674
Therapeutic support	7,995	8,473
Translation and interpreters	6,638	3,139
Young persons costs	9,411	17,182
Depreciation	1,763	2,350
Household expenses	4,896	-
Monitoring and evaluation	8,000	-
Carried forward	<u>413,470</u>	<u>353,622</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021

6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2021	2020
	£	£
Brought forward	413,470	353,622
Start up costs	2,132	-
	<u>415,602</u>	<u>353,622</u>

7. SUPPORT COSTS

		Governance costs
		£
Support costs		<u>5,175</u>

Support costs, included in the above, are as follows:

	2021	2020
	Support costs	Total activities
	£	£
Independent Examination	500	500
Bookkeeping	4,662	5,681
Filing fees	13	13
	<u>5,175</u>	<u>6,194</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>1,763</u>	<u>2,350</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2021 nor for the year ended 31 January 2020.

Trustees' expenses

No trustee received any reimbursed travelling expenses during the year (2020: One trustee £34).

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021

10. STAFF COSTS

Staff costs during the year were:

	2021 £	2020 £
Salaries	206,174	141,434
Social Security costs	18,306	15,154
Pension costs	3,885	3,096

Average monthly headcount was: 9 7

The charity considers its key management personnel to be the trustees/directors who received no benefits.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,857	-	64,857
Charitable activities			
Young peoples support	371,750	15,387	387,137
Total	<u>436,607</u>	<u>15,387</u>	<u>451,994</u>
EXPENDITURE ON			
Raising funds	150	-	150
Charitable activities			
Young peoples support	333,165	20,457	353,622
Support costs	6,194	-	6,194
Total	<u>339,509</u>	<u>20,457</u>	<u>359,966</u>
NET INCOME/(EXPENDITURE)	<u>97,098</u>	<u>(5,070)</u>	<u>92,028</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	64,442	14,284	78,726
TOTAL FUNDS CARRIED FORWARD	<u><u>161,540</u></u>	<u><u>9,214</u></u>	<u><u>170,754</u></u>

THE ENTHUM FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021**

12. TANGIBLE FIXED ASSETS

	Furniture and Fittings £	Equipment £	Totals £
COST			
At 1 February 2020 and 31 January 2021	10,003	2,803	12,806
DEPRECIATION			
At 1 February 2020	4,425	1,332	5,757
Charge for year	1,395	368	1,763
At 31 January 2021	5,820	1,700	7,520
NET BOOK VALUE			
At 31 January 2021	4,183	1,103	5,286
At 31 January 2020	5,578	1,471	7,049

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	1,036	2,797
Prepayments	3,880	172
	4,916	2,969

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	10,167	2,382
Social security and other taxes	4,877	4,056
Other creditors	797	619
Accruals	500	500
Deferred income	40,000	-
	56,341	7,557

15. MOVEMENT IN FUNDS

	At 1.2.20 £	Net movement in funds £	At 31.1.21 £
Unrestricted funds			
General fund	161,540	3,286	164,826
Restricted funds			
Training and Development	2,277	(2,277)	-
Education	4,659	(771)	3,888
Therapeutic Support	2,278	(953)	1,325
Development	-	30,000	30,000
	9,214	25,999	35,213
TOTAL FUNDS	170,754	29,285	200,039

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	400,925	(397,639)	3,286
Restricted funds			
Training and Development	2,500	(4,777)	(2,277)
Education	11,637	(12,408)	(771)
Therapeutic Support	5,000	(5,953)	(953)
Development	30,000	-	30,000
	<u>49,137</u>	<u>(23,138)</u>	<u>25,999</u>
TOTAL FUNDS	<u>450,062</u>	<u>(420,777)</u>	<u>29,285</u>

Comparatives for movement in funds

	At 1.2.19 £	Net movement in funds £	At 31.1.20 £
Unrestricted funds			
General fund	64,442	97,098	161,540
Restricted funds			
Training and Development	6,864	(4,587)	2,277
Education	2,820	1,840	4,660
Therapeutic Support	4,600	(2,323)	2,277
	<u>14,284</u>	<u>(5,070)</u>	<u>9,214</u>
TOTAL FUNDS	<u>78,726</u>	<u>92,028</u>	<u>170,754</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	436,607	(339,509)	97,098
Restricted funds			
Training and Development	(2,277)	(2,310)	(4,587)
Education	14,085	(12,245)	1,840
Therapeutic Support	3,579	(5,902)	(2,323)
	<u>15,387</u>	<u>(20,457)</u>	<u>(5,070)</u>
TOTAL FUNDS	<u>451,994</u>	<u>(359,966)</u>	<u>92,028</u>

THE ENTHUM FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2021

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2021.

17. SHARE CAPITAL

The Enthum Foundation is a company limited by guarantee and accordingly does not have a share capital registered in England and Wales.

The charitable company's registered number and registered office address can be found on the legal and administrative information page.

Every member undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.