

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

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FOR THE YEAR ENDED 31 JANUARY 2021

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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 on21/9/21..... 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: 24th 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	3				
Young peoples support		343,363	49,137	392,500	387,137
Total		400,925	49,137	450,062	451,994
EXPENDITURE ON					
Raising funds	4	-	-	-	150
Charitable activities	5				
Young peoples support		392,464	23,138	415,602	353,622
Support costs		5,175	-	5,175	6,194
Total		397,639	23,138	420,777	359,966
NET INCOME		3,286	25,999	29,285	92,028
RECONCILIATION OF FUNDS					
Total funds brought forward		161,540	9,214	170,754	78,726
TOTAL FUNDS CARRIED FORWARD		164,826	35,213	200,039	170,754

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
		215,881	35,213	251,094	171,262
CREDITORS					
Amounts falling due within one year	14	(56,341)	-	(56,341)	(7,557)
NET CURRENT ASSETS		159,540	35,213	194,753	163,705
TOTAL ASSETS LESS CURRENT LIABILITIES		164,826	35,213	200,039	170,754
NET ASSETS		164,826	35,213	200,039	170,754
FUNDS	15				
Unrestricted funds				164,826	161,540
Restricted funds				35,213	9,214
TOTAL FUNDS				200,039	170,754

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 on21/9/21..... and were signed on its behalf by:



.....
A Porter - Trustee

The notes form part of these financial statements

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

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.

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>

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 Support costs	2020 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).

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

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>

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.