

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

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FOR THE YEAR ENDED 31 JANUARY 2022

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**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](https://www.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.

'I'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 £3,286) 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: 13<sup>th</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	97,676	1	97,677	57,562
<b>Charitable activities</b>					
Young peoples support	3	485,364	59,695	545,059	392,500
<b>Total</b>		<b>583,040</b>	<b>59,696</b>	<b>642,736</b>	<b>450,062</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	2,433	-	2,433	-
<b>Charitable activities</b>					
Young peoples support	5	561,255	90,855	652,110	415,602
Support costs		6,577	-	6,577	5,175
<b>Total</b>		<b>570,265</b>	<b>90,855</b>	<b>661,120</b>	<b>420,777</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>12,775</b>	<b>(31,159)</b>	<b>(18,384)</b>	<b>29,285</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		164,826	35,213	200,039	170,754
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>177,601</b>	<b>4,054</b>	<b>181,655</b>	<b>200,039</b>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 JANUARY 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	5,202	-	5,202	5,286
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(75,295)	-	(75,295)	(56,341)
<b>NET CURRENT ASSETS</b>		<u>172,399</u>	<u>4,054</u>	<u>176,453</u>	<u>194,753</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>177,601</u>	<u>4,054</u>	<u>181,655</u>	<u>200,039</u>
<b>NET ASSETS</b>		<u>177,601</u>	<u>4,054</u>	<u>181,655</u>	<u>200,039</u>
<b>FUNDS</b>	15				
Unrestricted funds				177,601	164,826
Restricted funds				<u>4,054</u>	<u>35,213</u>
<b>TOTAL FUNDS</b>				<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(4,963)	77,885
Net cash (used in)/provided by operating activities		(4,963)	77,885
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,650)	-
Net cash (used in)/provided by investing activities		(1,650)	-
<b>Change in cash and cash equivalents in the reporting period</b>		(6,613)	77,885
<b>Cash and cash equivalents at the beginning of the reporting period</b>		246,178	168,293
<b>Cash and cash equivalents at the end of the reporting period</b>		239,565	246,178

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	<u>(4,963)</u>	<u>77,885</u>

**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	<u>246,178</u>	<u>(6,613)</u>	<u>239,565</u>

The notes form part of these financial statements

**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.

**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 Blagrove 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 (LOSAS)	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**

	Activity	2022	2021
		£	£
Local Authority payments	Young peoples support	466,399	333,367
Travel expenses reimbursed	Young peoples support	18,965	9,996
Grants	Young peoples support	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
Carried forward	<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>

**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>

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

### 12. TANGIBLE FIXED ASSETS

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



**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
	£	£	£	£
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 2022**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	583,040	(570,265)	12,775
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	161,540	3,286	164,826
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	400,925	(397,639)	3,286
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.