

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

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**FOR THE YEAR ENDED 31 JANUARY 2023**

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**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

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.

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 .....24/6/23..... 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	152,555	-	152,555	97,676
<b>Charitable activities</b>					
Young peoples support		627,698	44,602	672,300	549,059
<b>Total</b>		<u>780,253</u>	<u>44,602</u>	<u>824,855</u>	<u>646,735</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	-	-	-	2,433
<b>Charitable activities</b>					
Young peoples support	5	759,759	45,960	805,719	656,109
Support costs		7,236	-	7,236	6,577
<b>Total</b>		<u>766,995</u>	<u>45,960</u>	<u>812,955</u>	<u>665,119</u>
<b>NET INCOME/(EXPENDITURE)</b>		13,258	(1,358)	11,900	(18,384)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		177,601	4,054	181,655	200,039
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	12	3,901	-	3,901	5,202
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(98,136)	-	(98,136)	(75,295)
<b>NET CURRENT ASSETS</b>		<u>186,958</u>	<u>2,696</u>	<u>189,654</u>	<u>176,453</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>190,859</u>	<u>2,696</u>	<u>193,555</u>	<u>181,655</u>
<b>NET ASSETS</b>		<u>190,859</u>	<u>2,696</u>	<u>193,555</u>	<u>181,655</u>
<b>FUNDS</b>	15				
Unrestricted funds				190,859	177,601
Restricted funds				<u>2,696</u>	<u>4,054</u>
<b>TOTAL FUNDS</b>				<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	31,460	(4,963)
Net cash provided by/(used in) operating activities		31,460	(4,963)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(1,650)
Net cash provided by/(used in) investing activities		-	(1,650)
<b>Change in cash and cash equivalents in the reporting period</b>		31,460	(6,613)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		239,565	246,178
<b>Cash and cash equivalents at the end of the reporting period</b>		271,025	239,565

The notes form part of these financial statements

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	31,460	(4,963)

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
		239,565	31,460	271,025
	Total	239,565	31,460	271,025

**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 Blagrove 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 (LOSRA)	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>



**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>

**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>

**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
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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 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**12. TANGIBLE FIXED ASSETS**

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



**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
	£	£	£	£
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>181,655</u>	<u>11,900</u>	<u>-</u>	<u>193,555</u>

**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 £
<b>Unrestricted funds</b>			
General fund	780,253	(766,995)	13,258
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<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
Tunstall 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 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 £
<b>Unrestricted funds</b>			
General fund	587,039	(574,264)	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>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.