

CHARITY  
COMMISSION

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

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

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**FOR THE YEAR ENDED 31 JANUARY 2024**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

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

**Public benefit**

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**i) Service Delivery**

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

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

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

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

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

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

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

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

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

**Feedback from young person.**

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

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

**ii) Development**

**Enthum priority objectives**

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

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

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

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

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

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

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

**iii) Challenges**

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

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

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

**iv) Our team and our young people**

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

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

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

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

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

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

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

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

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

**FINANCIAL REVIEW**

**Financial position**

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

**Overview**

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

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

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

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

**Reserves policy**

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

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

**FUTURE PLANS**

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

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

**Recruitment and appointment of new trustees**

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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
06044918 (England and Wales)

**Registered Charity number**  
1135493

**Registered office**  
49 Hova Villas  
Hove  
East Sussex  
BN3 3DJ

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

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

**Principal Staff**  
Directors Lilian Simonsson and Jo McDonald

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

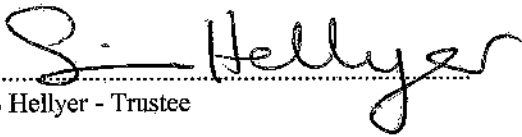
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

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

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

  
S Hellyer - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christopher Robert Tyler FCA DChA FCIE

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

Date: 11 June 2024

**THE ENTHUM FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JANUARY 2024**

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

The notes form part of these financial statements

**BALANCE SHEET**  
**31 JANUARY 2024**

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

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

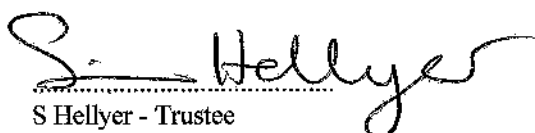
The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

  
S Hellyer - Trustee

The notes form part of these financial statements

**THE ENTHUM FOUNDATION**

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

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

The notes form part of these financial statements

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

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

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

The notes form part of these financial statements

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

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

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

**Income**

**Grants**

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

**Other Income**

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

**Expenditure**

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

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

**Tangible fixed assets**

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

- 25% reducing basis

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

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income and capital gains within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of Chargeable Gains Act 1992 to the extent that such income and gains are applied exclusively to charitable purposes.

**Fund accounting**

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

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

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

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

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

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

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

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	<u>26,669</u>	<u>-</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

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

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



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

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

The following amounts have been carried forward as deferred income:

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

**5. CHARITABLE ACTIVITIES COSTS**

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

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

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

**THE ENTHUM FOUNDATION**

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

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued**

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

**7. SUPPORT COSTS**

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

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

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

**8. NET INCOME/(EXPENDITURE)**

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

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

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

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**10. STAFF COSTS**

Staff costs during the year were:

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

Average monthly headcount was: 23 20

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

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

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

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

**12. TANGIBLE FIXED ASSETS**

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

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**15. MOVEMENT IN FUNDS**

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

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

**15. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

	At 1.2.22 £	Net movement in funds £	Transfers between funds £	At 31.1.23 £
<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)	-	-
Outreach Support	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 2024**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<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)
Outreach Support	7,200	(7,304)	(104)
Health and Wellbeing	957	(957)	-
Volunteer Support	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>

The purpose of each restricted fund was:

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

**16. RELATED PARTY DISCLOSURES**

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

**17. SHARE CAPITAL**

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

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

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