

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

CHARITY
COMMISSION

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

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

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FOR THE YEAR ENDED 31 JANUARY 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Public benefit

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

i) Service Delivery

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

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

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

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

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

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

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

We empower young people to:

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

ii) Development

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

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

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

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

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

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

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

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

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

iii) Challenges

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

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

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

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

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

iv) Our team and our young people

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

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

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

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

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

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

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

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

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

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

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

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

FINANCIAL REVIEW

Financial position

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

Overview

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

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

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

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

Reserves policy

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

FUTURE PLANS

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new trustees

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06044918 (England and Wales)

Registered Charity number

1135493

Registered office

49 Hova Villas
Hove
East Sussex
BN3 3DJ

Trustees

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

Independent Examiner

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Principal Staff

Directors Lilian Simonsson and Jo McDonald

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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

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



S Hellyer - Trustee

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

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

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

Responsibilities and basis of report

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

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

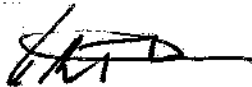
Independent examiner's statement

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

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

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

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



Christopher Robert Tyler FCA DChA FCIE

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

25 June 2025

THE ENTHUM FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2025

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

The notes form part of these financial statements

BALANCE SHEET
31 JANUARY 2025

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

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

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

The trustees acknowledge their responsibilities for

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

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

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



S Hellyer - Trustee

The notes form part of these financial statements

THE ENTHUM FOUNDATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(56,257)	47,326
Net cash (used in)/provided by operating activities		(56,257)	47,326
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,880)	-
Net cash (used in)/provided by investing activities		(11,880)	-
Change in cash and cash equivalents in the reporting period		(68,137)	47,326
Cash and cash equivalents at the beginning of the reporting period		318,351	271,025
Cash and cash equivalents at the end of the reporting period		250,214	318,351

The notes form part of these financial statements

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Income

Grants

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

Legacies

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

Other Income

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

Expenditure

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

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

Tangible fixed assets

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

- 25% reducing basis

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

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

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

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

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

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

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

Pensions

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

Leases

Hire purchase and finance lease agreements

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

Operating lease agreements

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

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

2. DONATIONS AND LEGACIES

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

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

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

4. CHARITABLE ACTIVITIES COSTS

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

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

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

6. SUPPORT COSTS

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

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

6. SUPPORT COSTS - continued

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

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

One trustee was reimbursed travel costs of £30.

9. STAFF COSTS

Staff costs during the year were:

	2025 £	2024 £
Salaries	505,918	476,646
Social Security costs	43,331	40,773
Pension costs	9,241	8,844
Agency Staff	100,047	24,491
Average monthly headcount was:	24	23

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

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

11. TANGIBLE FIXED ASSETS

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

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. MOVEMENT IN FUNDS

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

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

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

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

The purpose of each restricted fund was:

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

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

15. RELATED PARTY DISCLOSURES

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

16. SHARE CAPITAL

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

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

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