

# ENHANCEABLE

England & Wales · Charity number 1053246

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">03140903</a>
Registered	1996-03-28
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Enhanceable 13 Geneva Road Kingston Upon Thames KT1 2TW
Phone	02085467350
Email	<a href="mailto:chair@enhanceable.org">chair@enhanceable.org</a>
Website	<a href="http://www.enhanceable.org">www.enhanceable.org</a>

## Activities

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**Objects:** TO PROMOTE THE CARE, WELFARE, TREATMENT, EDUCATION, TRAINING, EMPLOYMENT AND ADVANCEMENT OF PEOPLE WHO HAVE CEREBRAL PALSY OR ANOTHER DISABILITY

**Activities:** Provision of care, support, education and training services for people with cerebral palsy or another disability

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Accommodation/housing
- **Who:** Children/young People, People With Disabilities

## Geography

- Hounslow
- Kingston Upon Thames
- Merton
- Richmond Upon Thames
- Surrey
- Sutton

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,096,550	£3,514,621	£1,296,287	88
2024-03-31	£2,700,115	£2,567,295	£1,790,090	81
2023-03-31	£2,480,160	£2,258,254	£1,656,023	71
2022-03-31	£2,120,473	£2,045,678	£1,458,223	63
2021-03-31	£1,670,628	£1,566,067	£1,354,493	61

## Trustees

Name	Role	Appointed
<b>Stephen William Spencer Norton</b>	Chair	2020-04-16
Alison Belinda Walters		2024-09-03
Charlotte Patch		2025-05-27
Graham Thomas Hutchings		2024-01-30
Hannah Piper		2017-02-23
angeline garvey		2020-11-30
julian rice		2021-05-26

**ENHANCEABLE**

England & Wales - Charity number 1053246

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# Accounts

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Company registration number: 3140903

Charity registration number: 1053246



**CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**ENHANCEABLE**

**CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

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**ENHANCEABLE**

**OFFICERS, PROFESSIONAL ADVISERS AND BANKERS**

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**CHARITY REGISTRATION NUMBER** 1053246

**COMPANY REGISTRATION NUMBER** 3140903

**GROUP VAT REGISTRATION NUMBER** 674 1426 34

**TRUSTEES**

Stephen Norton (Chair)  
Angeline Garvey  
Mark Martin  
Hannah Piper  
Julian Rice  
Graham Hutchings  
Alison Walters  
Rachael Reid (resigned 10/12/2024)  
Charlotte Patch (appointed 27/05/2025)

**CHIEF EXECUTIVE OFFICER** Julie Hagarty

**REGISTERED OFFICE** 13 Geneva Road  
Kingston upon Thames Surrey  
KT1 2TW

**AUDITOR** Cooper Parry Group Limited  
Statutory Auditor  
5<sup>th</sup> Floor  
5 Appold Street  
Broadgate  
London  
EC2A 2AG

**BANKERS** National Westminster Bank Plc  
Market Place Branch  
5 Market Place  
Kingston upon Thames  
Surrey KT1 1JX

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2025**

The Trustees present their report and the audited and consolidated financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing their annual report and consolidated financial statements of the charity.

These financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's governing document the Charities Act 2011 and the 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.

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the financial year and since the financial year end were as follows:

Stephen Norton  
Angeline Garvey  
Mark Martin  
Hannah Piper  
Julian Rice  
Graham Hutchings  
Alison Walters  
Rachael Reid (resigned 28/11/24)  
Charlotte Patch (appointed 27/05/2025)

#### **Objectives of the charity**

EnhanceAble ('the Group') exists to promote the care and support, welfare, treatment, education, training, employment and advancement of people who have cerebral palsy, acquired brain injury or another disability.

EnhanceAble is a local charity supporting people with disabilities in and around the Royal Borough of Kingston and the London Borough of Richmond. We have been making a difference to lives for over 60 years and as a charity, we are driven not by the need to make a profit, but by our commitment to be responsive to each of our service users' unique needs.

Our objectives are to help people with disabilities and their parents or carers to truly enhance and improve their lives; hence our name. We support service users of all ages; children, teenagers, young adults and adults and in a variety of different ways and settings; in their homes and in the community, through individual one to one support, our day centre, regular after-school clubs, short breaks and respite care facilities.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2025**

#### **Principal activities of the charity**

##### **Geneva Road**

The Group's day centre in Geneva Road, Kingston offers education, work and leisure activities designed to encourage service users to lead as independent a life as possible as valued members of the community. Courses offered include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities, and Click Café, a community café and resource designed and run by and for disabled people.

##### **EnhanceAble Living**

We provide care and support services to people in their own homes on an individual basis and also provide outreach services, e.g. helping them gain access to local amenities, and remain living independently. This service is registered with the Care Quality Commission.

##### **Enhanceable Children's Groups**

We run three after-school clubs at Geneva Road;

- KITES- for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism,
- RIBBONS- for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism.
- FLYERS- for children with more complex health and/ or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

##### **EnhanceAble Space**

Launched in May 2014, 'Space' provides a high-quality respite care service for adults with disabilities that was delivered during the year from an owned property in Ewell. The service is registered with the Care Quality Commission for the delivery of accommodation with personal care.

##### **Rainbow House**

Rainbow House launched in the summer of 2021, this high-quality new purpose-built respite care facility serves the needs of children aged 8-17 with multiple disabilities and complex medical needs referred by Achieving for Children ('AfC') who have appointed us as its commissioned provider to deliver services. Rainbow House is owned and funded by AfC with Kingston Council and regulated by OFSTED.

##### **Aquila House**

Aquila House is a 4 bedroom house for young people with disabilities located in Epsom, Surrey. EnhanceAble purchased this property in the Spring of 2024 and the first young person moved into the home in January 2025. Aquila House is registered with Ofsted as a children's home.

**ENHANCEABLE**

**TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT  
YEAR ENDED 31 MARCH 25**

**Fund-raising standards information**

Whilst less than 10% of the Group's income comes from fund-raising activities, looking to the future, we plan to expand this. We will therefore ensure that employees, volunteers and third parties working with us to help raise funds comply with the law as it applies to charities and fundraising.

**Public benefit statement**

The trustees confirm that they have complied with the duty in Section 4 (4) of the Charities Act 2011 by referring to the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the Group and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. Our services are not restricted by gender but because the services we provide are outside the funding capacity of all but a few people and their families, our fees are primarily funded, directly or indirectly, by local authorities.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2025**

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#### **Financial review (including reserves policy)**

##### **Income:**

- Group total income in the year increased by £396,436 (14%) to £3,096,550
- Charity shop sales increased by £5,571 (15%) to £42,036

##### **Expenditure:**

- Group charitable activity expenditure in the year increased by £945,752 (37%) to £3,477,366
- Expenditure on charity shops and related trading activities increased by £1,574 (4%) to £37,255

##### **Net results in the year**

The net movement in funds was a deficit of £425,470 compared with a surplus of £132,426 in the previous year.

##### **Geneva Road Ltd - Day Centre Service**

Income from charitable activities increased by £54,010 (7%) to £778,421.

##### **Enhance Able Living - Domiciliary and Outreach Care Service**

Income from charitable activities increased by £93,247 (31%) to £389,299.

##### **EnhanceAble Space - Adult Respite Care Service**

Income from charitable activities increased by £27,809 (5%) to £558,146.

##### **EnhanceAble Children 's Services - Kite , Ribbons and Flyers**

Income from charitable activities increased by £5,738 (15%) to £42,235.

##### **EnhanceAble Children's Services- Rainbow House**

Income from charitable activities increased by £87,625 (9%) to £1,067,368.

##### **EnhanceAble Children's Services - Aquila House**

The house opened to the first resident in January 2025 and a second resident in March 2025. Income for 3 months to March 2025 was £69,999.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT  
YEAR ENDED 31 MARCH 2025**

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**Reserves Policy**

At 31 March 2025, unrestricted funds were £1,278,187.

The Group's reserves policy aims to balance several financial aims and objectives which are to:

- Invest in fixed assets and resources used for charitable purposes,
- Fund debtors arising in the ordinary course of the charity's affairs,
- Address difficult or unforeseen circumstances,
- Fund losses arising from new charitable activities, investments and other activities, and
- Fund the amount by which the actuarial deficit exceeds pension liabilities reported in the balance sheet.

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2025**

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Throughout the year the Charity has continued to develop and to deliver high quality services in a challenging environment, delivering in excess of 100,000 support hours and reaching in excess of 200 people with disabilities.

We have continued to invest in developing our services and have invested in our professional workforce, notably in training and developing people to deliver the highest quality care and support to the people who use our services.

Throughout our work in all areas, EnhanceAble has continued to be an organisation driven by its values:

- - We recognise that each person is unique,
- - We are a not-for-profit organisation,
- - We value inclusion,
- - We are innovative
- - We are responsive to the needs of the people using our services, and
- - We strive for excellence in everything we do.

As an organisation, we are passionate about the way we approach and carry out our work, which can be summarised as follows:

- we aim to be flexible and agile in all our responses, we include people and consult widely,
- We acknowledge our mistakes and having identified them, strive to learn from them, we put people first, treating everyone with dignity, respect and kindness,
- We don't put people 'in boxes', and
- We aim to build relationships of trust and loyalty.

All of our strategic planning is underpinned by these values.

We have continued to explore other routes to raising funds and will continue to develop these in future years. We have sought to find ways of broadening our catchment area and raising our profile within neighbouring boroughs, whilst continuing to focus on the communities we presently serve.

We aim to continue upgrading our day centre facilities, extending this service to provide more 'drop-in' facilities for individual service users, their carers and support workers. We also aim to continue investing in our staff and digital infrastructure to ensure that we communicate effectively with supporters, volunteers, service users, their families, friends, and carers.

**ENHANCEABLE**

**TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT  
YEAR ENDED 31 MARCH 25**

**Strategic Report**

**Geneva Road**

Our aim will be to continue providing a range of high-quality educational, therapeutic and social events using trained, skilled and well-managed staff and to provide an environment at Geneva Road that is stimulating, safe and appropriate for the people we support. In the last financial year we supplied a greater number of both 1:1 support hours and day placements at Geneva Road.

Year	1:1 Support Hours	Day placements
FY 24	14272	7324
FY 25	15491	7502

**EnhanceAble Living**

In 2024/25, the service delivered 17% more hours of chargeable support than in the previous financial year.

Year	Chargeable Support Hours	Weekly average
FY 24	12435	240
FY 25	14937	287

EnhanceAble Living was last inspected by the Care Quality Commission in 2021 and deemed to be 'good' across all domains.

EnhanceAble Living exists to provide peripatetic support for local people with disabilities . This support may take place in a service user's home, an educational facility or local amenities. The strategic aim of this service is to provide individuals with high-level individualised care that can meet the needs particularly of those with more complex requirements; for example, people who have more challenging behaviour or people with specialised physical needs.

All support provided is at least on a one-to-one basis and staff are selected for their ability to work without direct supervision. Activities include skills development, promoting independence, looking after service users' homes and supporting their leisure and social activities. A recent strategic move has been to enable service users to access activities at Geneva Road free-of-charge, which recognises that many of our service users have very low disposable incomes.

**ENHANCEABLE**

**TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT  
YEAR ENDED 31 MARCH 25**

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**Strategic Report**

**Enhanceable Space**

The chargeable occupancy rates remained relatively similar between FY24 and FY 25.

FY 23	73%
FY 24	81%
FY 25	82%

Surveys and feedback about our adult respite care service have all been very positive, and we were inspected by CQC in May 2022 and were deemed to be overall ‘good’ and ‘outstanding’ in relation to the Responsive domain.

**Kite, Ribbons and Flyers**

For the past 11 years, we have provided after-school clubs (groups) for children with Asperger's Syndrome and for children with complex needs. In 2022/23, and following an open tender exercise we were awarded the contract to continue supplying these services for at least a further three years, concluding in July 2025. These groups continue to be enjoyed by children and young people and provided by EnhanceAble with Achieving for Children grant funding.

**Rainbow House**

Rainbow House is a 7 bedroom, purpose built short breaks service for children with disabilities that opened in August 2021. The property is owned by Kingston Council and the care / support service is commissioned via contract by Achieving for Children (AfC).

Rainbow House provided 1518 (1502 in 23/24) short breaks for disabled children in 2024/25

The service received its first inspection from Ofsted in February 2025 and was deemed to be “Good” across all domains.

*“Children receive good-quality care that is tailored to their specific needs. Staff are empathic, nurturing, fun and child led, which is a strength of this home”*

**Ofsted Report - Rainbow House - 2025**

**Aquila House**

Aquila House is a new children’s Home for up to 4 children with disabilities situated in Epsom Surrey. The premises were purchased by EnhanceAble in April 2024 and required substantial renovation prior to achieving its Ofsted registration in December 2024. The first young people moved into the home in January and March 2025.

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 25**

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#### **Fundraising**

We operate one charity shop located in Tolworth, which achieved a small surplus. The financial performance of the shop remains under continuous review by EnhanceAble's Senior Management Team and Board of Trustees.

#### **Plans and objectives for future periods**

We are working with our funders to jointly determine future plans and funding in all areas. We remain committed to continuing to provide only high quality, user centred services and are ambitious to grow and develop the services we provide. Operation of the Geneva Road Centre without a significant deficit has enabled us to plan a number of important developments in the life of EnhanceAble. Our plans for the future mean that we will;

- Ensure that EnhanceAble has high quality personalised care, kindness, respect and dignity at its heart.
- Ensure financial stability and long-term viability by investing in our capacity to raise funds. We will support our fundraising in a range of ways, including investing in the growth of our community fundraising groups.
- Value our professional workforce and support them in doing their jobs well. Continue to train and develop people to deliver the highest quality care and explore how we can share our experience with other organisations, carers and support workers.
- Continue to upgrade the facilities at our Geneva Road Centre; extending this service to provide 'drop-in' facilities for individual service users, their carers and support workers. This will involve developing systems for people with disabilities to spot-purchase individual activities and courses that enable them to enjoy the benefits of a staffed and structured service whilst also pursuing other activities.
- Provide respite care for children with disabilities at Rainbow House, Chessington.
- Invest in our staff and digital infrastructure to ensure we can communicate effectively with everyone we want to reach - from supporters and volunteers through to service users, their families, friends and carers.
- Promote our brand, raise our profile and broaden our service offering to existing and new users both within existing catchment areas and by extending to neighbouring boroughs.

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 25**

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#### **Structure, Governance and Charitable Status**

The Group's origins stretch-back 60 years as a local branch of what was then called The Spastics' Society and subsequently as North SurreyGroup Scope, an unincorporated charity.

EnhanceAble was incorporated in England and Wales as a company limited by guarantee on 22 December 1995 (Registered Company No. 3140903) and registered as a charity on 28 March 1996 (Registered Charity No. 1053246). On 1 April 1996 the Group took over all the assets and activities of North Surrey Group Scope (Registered Charity No 209741) and the name was changed from North Surrey Group Scope to EnhanceAble on 30 November 2005.

The Group's Day Centre services in Kingston are supplied through its wholly owned subsidiary, Geneva Road Limited (Registered No. 3048810) a company limited by shares.

#### **Recruitment and appointment of new trustees**

New trustees are recruited and appointed from two sources. Firstly, clients of the group are encouraged to nominate potential directors from among the client group, so as to ensure good client representation on the trustee board. The people nominated are then eligible for election at the Annual General Meeting. Secondly, a Nominations sub-Committee of the board identifies the type of expertise required to ensure that the board as a whole can properly fulfil its responsibilities and then seeks to recruit suitable trustees by consulting other voluntary organisations, professional bodies and / or by advertising. Potential trustees are interviewed and are then nominated for election at the Annual General Meeting. The board may co-opt such individuals in the first instance.

#### **Induction and training of trustees**

The induction programme for new trustees includes briefings from the Chair and the Chief Executive and the provision of copies of basic information including the constitutional documents, the latest accounts and business plan and Charity Commission documents on the duties of trustees.

#### **Organisational structure and decision- making process**

The Group is controlled by the Board of Trustees, which meets regularly and at least four times each year. Day to day management is delegated to the Chief Executive Officer, who reports to the Chair of the Trustees. The activities of the Geneva Road Centre are managed by our subsidiary company Geneva Road Limited. The managers of the Geneva Road Centre, EnhanceAble Children's Service, EnhanceAble Living, EnhanceAble Space, Rainbow House, Aquila House and the Volunteer Support manager report to the Chief Executive.

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 25**

The board is further supported by finance and investment, nominations and HR sub-Committees which have terms of reference and a dedicated chair.

#### **Related parties and wider networks**

The Group is an independent charity that receives in excess of 90% of its funding, directly or indirectly, from local authorities. Approximately 65% of service users are funded by the Royal Boroughs of Richmond & Kingston upon Thames, 15% by Surrey and the remainder by other local boroughs.

#### **Risk Management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated below, combined with our annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks that we face and confirm that they have established systems to mitigate the significant risks.

#### **Trustees' responsibilities**

The Trustees who are also Directors of EnhanceAble (a charitable company - 'the Charity') for the purposes of Company Law are responsible for preparing the Trustees' Annual Report 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 {FRS 10 2};
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and the group and 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

**ENHANCEABLE**

**TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT  
YEAR ENDED 31 MARCH 25**

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**Disclosure of information to the auditors**

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

there is no relevant audit information of which the charitable company's auditors are unaware; and

We have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

Signed by:  
  
14E4194871EE40B...  
Stephen Norton

Date 11 December 2025

## **Independent Auditor's Report to the Trustees of Enhanceable**

### **Opinion**

We have audited the financial statements of EnhanceAble (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise a Statement of Financial Activities, a Balance Sheet, a Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Independent Auditor's Report to the Trustees of Enhanceable (continued)**

### **Other information**

The other information comprises the information included in the Trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatement in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the group or parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the group or parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 2.12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Independent Auditor's Report to the Trustees of Enhanceable (Continued)**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below:

Our assessment focussed on key laws and regulations the group and parent charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the group and parent charitable company and how the group and parent charitable company are complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence.
- obtaining an understanding of the group and parent charitable company's control environment and how the group and parent charitable company have applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas.
- obtaining an understanding of the group and parent charitable company's risk assessment process, including the risk of fraud.
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases

the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.


A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## Independent Auditor's Report to the Trustees of Enhanceable (Continued)

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, for our audit work, for this report, or for the opinions we have formed.

Signed by:



EBB150CA03A04AB...

Glen Bott FCA

Senior Statutory Auditor for and on behalf of:

Cooper Parry Group Limited Statutory Auditor

5 Appold Street

Broadgate

London

EC2A 2AG

Date: 12 December 2025

## ENHANCEABLE

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Restated Total 2024
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	4,410	-	4,410	1,340
Charitable activities	3	2,905,468	109,361	3,014,829	2,591,094
Other trading activities	4	42,036	-	42,036	36,465
Investments	5	3,366	-	3,366	8,675
Other	6	31,909	-	31,909	62,540
<b>Total income and endowments</b>		<b>2,987,189</b>	<b>109,361</b>	<b>3,096,550</b>	<b>2,700,114</b>
<b>Expenditure on:</b>					
Trading activities	7	37,255	-	37,255	35,681
Charitable activities	8	3,389,715	87,651	3,477,366	2,546,713
<b>Total expenditure</b>		<b>3,426,970</b>	<b>87,651</b>	<b>3,514,621</b>	<b>2,582,394</b>
<b>Net (expenditure) / income before transfers</b>		<b>(439,781)</b>	<b>21,710</b>	<b>(418,072)</b>	<b>117,720</b>
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net incoming resources before other recognised gains and losses</b>		<b>(439,781)</b>	<b>21,710</b>	<b>(418,072)</b>	<b>117,720</b>
<b>Other recognised gains:</b>					
Gain/(Loss) on investment assets		(7,398)	-	(7,398)	14,706
<b>Net movement in funds</b>		<b>(447,179)</b>	<b>21,710</b>	<b>(425,470)</b>	<b>132,426</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		1,725,366	- 3,609	1,721,757	1,589,331
<b>Total funds carried forward</b>		<b>1,278,187</b>	<b>18,099</b>	<b>1,296,286</b>	<b>1,721,757</b>

The notes on pages 7a to 7k form part of these financial statements.

The parent company's individual profit and loss are not given in full as a result of the exemption from S408. Under this exemption, a note for the surplus/loss for the year is to be given. The surplus/loss results for the year can be seen in notes 20 and 21.

**ENHANCEABLE**  
**CONSOLIDATED AND CHARITY BALANCE SHEET**  
**YEAR ENDED 31 MARCH 2025**

	<u>Notes</u>	<u>Total funds</u> <u>Group</u> <u>2025</u>	<u>Total funds</u> <u>Charity</u> <u>2025</u>	<u>Restated</u> <u>Total funds</u> <u>Group</u> <u>2024</u>	<u>Restated</u> <u>Total funds</u> <u>Charity</u> <u>2024</u>
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	2,053,134	2,053,134	1,808,385	1,808,385
Investments	13	186,122	186,222	193,521	193,621
<b>TOTAL FIXED ASSETS</b>		<u>2,239,256</u>	<u>2,239,356</u>	<u>2,001,906</u>	<u>2,002,006</u>
<b>CURRENT ASSETS</b>					
Debtors	14	449,763	367,817	302,366	376,795
Cash at bank and in hand		416,694	301,103	865,873	524,346
<b>TOTAL CURRENT ASSETS</b>		<u>866,457</u>	<u>668,921</u>	<u>1,168,239</u>	<u>901,142</u>
<b>LIABILITIES</b>					
Creditors: Amount falling due within one year	16	(762,100)	(569,413)	(538,233)	(284,692)
<b>NET CURRENT ASSETS</b>		<u>104,357</u>	<u>99,509</u>	<u>630,007</u>	<u>616,450</u>
<b>Creditors: Amount falling due after one year</b>					
Property mortgage	17	(295,806)	(295,806)	(323,191)	(323,191)
Bank Loan	17	(747,031)	(747,031)	(585,000)	(585,000)
Retirement benefit obligations	26	(4,486)	(4,486)	(1,964)	(1,964)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,296,286</u>	<u>1,291,542</u>	<u>1,721,757</u>	<u>1,708,301</u>
<b>FUNDS</b>					
Unrestricted income funds	20	1,278,187	1,273,442	1,725,366	1,711,910
Restricted income funds	21	18,099	18,099	(3,609)	(3,609)
<b>TOTAL FUNDS</b>		<u>1,296,286</u>	<u>1,291,542</u>	<u>1,721,757</u>	<u>1,708,301</u>

These accounts have been prepared in accordance with the provisions applicable to companies that are subject to the small companies' regime.

Approved by the board on ..... 11 December 2025 ..... 2025

Signed by:  
  
 .....14E4194871EE40B.....

Company Registration Number: 3140903

Stephen Norton

The notes on pages 7a to 7k form part of these financial statements.

**ENHANCEABLE****CONSOLIDATED STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2025**

	Note	<u>2025</u>	<u>2024</u>
		£	£
<b>Cash flows from operating activities</b>	27	(217,345)	265,664
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(333,105)	(957,917)
Purchase of investments		-	-
Interest from investments		3,366	8,675
<b>Net cash used in investing activities</b>		(329,739)	(949,242)
<b>Cash flows from financing activities</b>			
Cash inflows from new borrowing		183,016	585,000
Repayments of borrowing		(26,196)	(24,996)
Interest paid		(58,915)	(16,138)
<b>Net cash provided by financing activities</b>		97,905	543,866
<b>Net decrease in cash and cash equivalents</b>		(449,179)	(139,713)
<b>Cash and cash equivalents at 1 April 2024</b>		865,873	1,005,586
<b>Cash and cash equivalents at 31 March 2025</b>	28	416,694	865,873
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		416,694	865,873
<b>Cash and cash equivalents at 31 March 2025</b>		416,694	865,873

The notes on pages 7a to 7k form part of these financial statements.

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****a. General information and basis of preparation**

EnhanceAble ('the Charity') is a company limited by guarantee and was incorporated in England and Wales on 22 December 1995 with the registered number 3140903. It was registered as a charity on 28 March 1996 with the registered number 1053246 and on 1 April 1996 the Charity took over all the assets and activities of North Surrey Group Scope, an unincorporated charity with the registered number 209741.

The Charity's day centre services in Geneva Road, Kingston are supplied through a wholly owned subsidiary, Geneva Road Limited, a company limited by shares and incorporated in England and Wales with the registered number 3048810.

The address of the registered office is given in the charity information on page 3 of these financial statements.

The Charity exists to serve people with cerebral palsy and other disabilities. The nature of its operations and principal activities are as follows:

Geneva Road Day Centre offers education, work and leisure activities designed to encourage its service users to lead as independent a life as possible as valued members of the community. Courses include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities.

EnhanceAble Living provides care and support services to disabled people in their own homes on an individual basis and provides outreach services, e.g. helping them gain access to local amenities, such as the local swimming pool, or to go shopping, etc. This service is registered with the Care Quality Commission.

EnhanceAble Space was launched in 2014 to provide a high quality respite care service for disabled adults and is delivered from a large detached house located at 221A Malden Road, Worcester Park, Surrey KT3 6AG.

EnhanceAble Children's Service runs three after school clubs and a respite care service for disabled children;

1. KITES - for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism,
2. RIBBONS - for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism
3. FLYERS - for children with more complex health and / or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

Rainbow House was launched in 2021 to provide a high quality respite care service for disabled children aged 8-18 referred by the Richmond Disabled Children's Service. Rainbow House is owned by Richmond Council and the Charity is funded to run and manage the service, which is registered with and regularly inspected by Ofsted.

Click Café was launched in 2022 to provide refreshments in the afternoons at the Geneva Road Day Centre. The refreshment service runs five days a week and is open to the public.

Aquila House was launched in 2025 to provide around the clock care to children with severe autism.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in Sterling, which is the functional currency of the Charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

---

**b. Consolidated Financial Statements**

These financial statements consolidate the results of the charity and its wholly-owned subsidiary company Geneva Road Limited. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by the Companies Act 2006 and SORP.

**c. Incoming Resources**

**i) Legacies**

Receipt of a legacy is recognised when it is probable that it will be received. Receipt is normally probable when there has been grant of probate; the executors have established that there are sufficient funds in the estate, after settling any liabilities, to pay the legacy and any conditions attached to the legacy are either within the control of the Charity or have been met.

**ii) Donations**

Donations are accounted for on a receipts basis.

**iii) Gifts in Kind**

Assets donated for use by the group are recognised as incoming resources when received.

**iv) Grants**

Grants are recognised when the conditions for receipts have been met.

Grants restricted to future accounting periods are deferred and recognised in those future accounting periods. Otherwise, grants are recognised in the Statement of Financial Activities in a similar manner to other incoming resources. Grants received for specific purposes are accounted for as restricted funds.

**v) Shops**

Incoming resources from the charity's shops are included when receivable.

**vi) Contracts for Services**

Income for the delivery of our work through contracted services is recognised in the statement of financial activities in the year in which it is receivable and the service has been delivered.

**d. Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which can not be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

**e. Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property Improvements	between 3 and 10 years straight line
Freehold Property	50 Years Straight line
Long Leasehold Property	between 5 and 25 years straight line
Short Leasehold - Shop	3 years straight line
Motor Vehicles	5 years straight line
Equipment, Fixtures and Fittings	between 3 and 7 years straight line
Computer Equipment	4 years straight line

**f. Investments**

The Charity's unlisted investments are stated at cost. Provision for any diminution in the value of investments is only made when the diminution is considered to be permanent.

The Charity's investment portfolio is stated at fair value with changes in fair value being recognised in the Statement of Financial Activities.

**g. Pension Costs**

The company participates in the Pension Trust's Growth and Flexible Retirement Plans.

The Growth Plan is a multi-employer plan which is in most respects a money purchase plan but it has some guarantees. The Flexible Retirement Plan is also a multi-employer plan and is wholly a money purchase plan.

The assets of the plans are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the Growth Plan and to the Flexible Retirement Plan.

**h. Restricted Funds**

Restricted Funds are funds, which are to be used in accordance with specific restrictions imposed by the donors or which have been raised for specific purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

**i. Unrestricted Funds**

Unrestricted Funds are available for use at the discretion of the trustees in furthering the general objectives of the charity and have not been designated for other purposes.

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025**

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**j. Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

**k. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**l. Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**m. Financial instruments**

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability.

**n. Going concern**

The Trustees, having considered the financial position of the Charity as well as its future aims and forecast cash flows, have concluded that the Charity will continue to operate for the foreseeable future and at least until 12 months from the signing of these financial statements.

As a result of this, the financial statements continue to be prepared on the going concern basis. The financial statements do not include any adjustments that would be required if the going concern concept was not deemed appropriate.

**o. Prior period restatement**

The financial statements for the year ended 31 March 2024 have been restated to correct a prior period error relating to depreciation on freehold property. The error resulted in an overstatement of tangible assets and unrestricted income in prior years. The correction has been applied retrospectively, and comparative figures have been restated accordingly.

The opening unrestricted income funds as at 1 April 2023 have been reduced by £66,692 to reflect the cumulative depreciation not previously recorded to that date. The depreciation charge in the previous year has been increased by £15,100 to reflect the in year depreciation charge. Overall, this has resulted in a total decrease in the opening unrestricted funds at 1 April 2024 of £81,792.

There has also been a prior year restatement to correct the historical treatment of funds that had previously been recognised as restricted when they are unrestricted in nature. The brought forward restricted funds at 1 April 2024 have been reduced by £1,590,204 and the brought forward unrestricted funds at 1 April 2024 have been increased by £1,590,204. There have been no changes to the total funds as a result of this prior year transfer.

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****2. INCOME FROM DONATIONS AND LEGACIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2025</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>
	£	£	£	£	£	£
Donations - Other	4,410	-	4,410	1,340	-	1,340

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2025</u>	<u>Restated</u> <u>Unrestricted</u> <u>Funds</u>	<u>Restated</u> <u>Restricted</u> <u>Funds</u>	<u>2024</u>
	£	£	£	£	£	£
EnhanceAble Living Care Fees	389,299	-	389,299	296,052	-	296,052
EnhanceAble Space Fees	558,146	-	558,146	530,337	-	530,337
Geneva Road Centre Fees	778,421	-	778,421	724,411	-	724,411
Geneva Road Centre Sales	-	-	-	-	-	-
Kite, Ribbons and Flyers	42,235	-	42,235	36,497	-	36,497
Rainbow House	1,067,368	-	1,067,368	979,743	-	979,743
Aquila House	69,999	-	69,999	-	-	-
Click Café	-	109,361	109,361	-	24,055	24,055
	<u>2,905,468</u>	<u>109,361</u>	<u>3,014,829</u>	<u>2,567,041</u>	<u>24,055</u>	<u>2,591,096</u>

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2025</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>
	£	£	£	£	£	£
Shop income	42,036	-	42,036	36,465	-	36,465
Jumble and rag sales	-	-	-	-	-	-
	<u>42,036</u>	<u>-</u>	<u>42,036</u>	<u>36,465</u>	<u>-</u>	<u>36,465</u>

**5. INCOME FROM INVESTMENTS**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2025</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>
	£	£	£	£	£	£
Interest	3,366	-	3,366	8,675	-	8,675
	<u>3,366</u>	<u>-</u>	<u>3,366</u>	<u>8,675</u>	<u>-</u>	<u>8,675</u>

**6. OTHER INCOME**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2025</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>
	£	£	£	£	£	£
Sundry income	31,909	-	31,909	62,539	-	62,539
Government Grant	-	-	-	-	-	0
	<u>31,909</u>	<u>-</u>	<u>31,909</u>	<u>62,539</u>	<u>-</u>	<u>62,539</u>

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**7. ANALYSIS OF EXPENDITURE ON TRADING ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2025</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>
	£	£	£	£	£	£
Staff costs	18,922	-	18,922	19,836	-	19,836
Shop repairs	949	-	949	479	-	479
Other shop expenses	17,384	-	17,384	15,366	-	15,366
Jumble and rag sale expenses	-	-	-	-	-	-
<b>Total</b>	<b>37,255</b>	<b>-</b>	<b>37,255</b>	<b>35,681</b>	<b>-</b>	<b>35,681</b>

**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2025</u>	<u>Restated</u> <u>Unrestricted</u> <u>Funds</u>	<u>Restated</u> <u>Restricted</u> <u>Funds</u>	<u>Restated</u> <u>Total</u> <u>2024</u>
	£	£	£	£	£	£
Expenditure on each activity was as follows:						
EnhanceAble Living	441,306	-	441,306	322,423	-	322,423
EnhanceAble Space	626,009	-	626,009	489,446	-	489,446
Geneva Road Centre	802,754	-	802,754	584,023	-	584,023
Kite, Ribbons and Flyers	982	-	982	840	-	840
Rainbow House	873,961	-	873,961	658,594	-	658,594
Click Café	-	87,651	87,651	-	27,665	27,665
Aquila House	88,334	-	88,334	-	-	-
Central support costs not reallocated	556,369	-	556,369	463,721	-	463,721
	<b>3,389,715</b>	<b>87,651</b>	<b>3,477,366</b>	<b>2,519,048</b>	<b>27,665</b>	<b>2,546,714</b>

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2025</u>	<u>Restated</u> <u>Unrestricted</u> <u>Funds</u>	<u>Restated</u> <u>Restricted</u> <u>Funds</u>	<u>Restated</u> <u>Total</u> <u>2024</u>
	£	£	£	£	£	£
The expenditure on charitable activities can be further analysed as follows:						
Service costs	10,189	-	10,189	8,948	-	8,948
Payments to members	-	-	-	-	-	-
Staff costs	2,721,027	50,841	2,771,868	2,060,269	23,661	2,083,929
Transport and travel	45,829	-	45,829	49,385	-	49,385
Cost of meals	3,340	2,655	5,995	3,270	2,694	5,964
Rent and rates	-	-	-	-	-	-
Insurances	-	-	-	-	-	-
Utility costs	34,502	-	34,502	34,786	-	34,786
Printing, postage, stationery and telecommunications	18,226	-	18,226	20,257	-	20,256
Repairs and renewals	34,876	-	34,876	14,602	-	14,602
Cleaning and waste disposal	18,881	-	18,881	20,026	-	20,026
General expenses	185,560	34,155	219,715	136,570	1,311	137,881
Bad debts	51,875	-	51,875	20,080	-	20,080
Members' courses	15,888	-	15,888	25,950	-	25,950
Staff recruitment	25,943	-	25,943	22,311	-	22,311
Training costs	29,325	-	29,325	31,847	-	31,847
Depreciation	88,355	-	88,355	61,375	-	61,375
(Profit) / loss on disposal of fixed assets	-	-	-	-	-	-
Ofsted Inspection	-	-	-	-	-	-
Auditor's remuneration (see below)	24,600	-	24,600	21,000	-	21,000
Other professional fees	20,353	-	20,353	10,041	-	10,041
Bank Charges	2,024	-	2,024	2,352	-	2,352
Interest Expense	58,921	-	58,921	16,138	-	16,138
	<b>3,389,715</b>	<b>87,651</b>	<b>3,477,366</b>	<b>2,519,048</b>	<b>27,665</b>	<b>2,546,714</b>

Auditor's remuneration comprises fees payable to the Charity's auditor for the audit of the Charity's annual financial statements and that of its subsidiary, Geneva Road Limited.

**9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

The Key Management Personnel of EnhanceAble comprises the Trustees and the Chief Executive, Mrs Julie Hagarty. There were no donations from Trustees to the Charity during the year (2024: £nil).

Trustees neither received nor waived remuneration during the year (2024: £nil). No expenses were reimbursed to trustees during the year (2024: nil). Total employee benefits paid during the year to the Chief Executive amounted to £65,004 (2024: £64,988).

ENHANCEABLE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025

10. STAFF COSTS AND EMPLOYEE BENEFITS

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2025</u> £	<u>Restated</u> <u>Unrestricted</u> <u>Funds</u> £	<u>Restated</u> <u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2024</u> £
Salaries and wages	2,489,713	45,770	2,535,484	1,892,502	20,925	1,913,427
Social security costs	183,780	3,476	187,256	134,759	2,016	136,775
Pensions	66,455	1,594	68,050	52,843	720	53,563
	<u>2,739,949</u>	<u>50,841</u>	<u>2,790,790</u>	<u>2,080,104</u>	<u>23,661</u>	<u>2,103,765</u>

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	<u>2025</u> <u>Number</u>	<u>2025</u> <u>FTE</u>	<u>2024</u> <u>Number</u>	<u>2024</u> <u>FTE</u>
Charitable activities	76	56	70	48
Central Support	11	7	10	6
Shops	1	1	1	1
<b>Total</b>	<u>88</u>	<u>64</u>	<u>81</u>	<u>55</u>

11. TRANSFERS

No transfer between restricted funds and unrestricted funds occurred during the year.

12. TANGIBLE ASSETS

<u>Group</u>	<u>Motor</u> <u>Vehicles</u>	<u>Computer</u> <u>Equipment</u>	<u>Office</u> <u>Equipment</u>	<u>Furniture</u> <u>Fixtures Plant</u> <u>&amp; Machinery</u>	<u>Leasehold</u> <u>Land &amp;</u> <u>Buildings</u>	<u>Freehold</u> <u>Property</u>	<u>2025</u> <u>Total</u>
<u>Cost or Valuation</u>	£	£	£	£	£	£	£
At 1 April 2024	119,217	52,949	5,707	154,871	732,733	1,768,995	2,834,472
Additions	-	2,232	-	4,102	7,922	318,848	333,105
Intra group transfers	-	-	-	-	-	-	-
Disposals	0	-	-	-	-	-	0
At 31 March 2025	<u>119,217</u>	<u>55,181</u>	<u>5,707</u>	<u>158,973</u>	<u>740,655</u>	<u>2,087,843</u>	<u>3,167,577</u>
<b>Depreciation</b>		0					
Restated At 1 April 2024	119,217	47,553	5,707	149,565	566,509	137,537	1,026,088
Disposals	0	-	-	-	-	-	0
Intra group transfers	-	-	-	-	-	-	0
Charge for the year	-	2,736	0	2,436	28,261	54,922	88,355
At 31 March 2025	<u>119,217</u>	<u>50,289</u>	<u>5,707</u>	<u>152,001</u>	<u>594,770</u>	<u>192,460</u>	<u>1,114,443</u>
<b>Net Book Value</b>							
At 31 March 2025	<u>0</u>	<u>4,892</u>	<u>-</u>	<u>6,972</u>	<u>145,885</u>	<u>1,895,384</u>	<u>2,053,134</u>
At 31 March 2024	<u>0</u>	<u>5,396</u>	<u>-</u>	<u>5,306</u>	<u>166,224</u>	<u>1,631,458</u>	<u>1,808,385</u>
<b>Charity</b>							
<b>Cost or Valuation</b>	£	£	£	£	£	£	£
At 1 April 2024	119,217	52,949	5,707	154,871	732,733	1,768,995	2,834,472
Additions	-	2,232	-	4,102	7,922	318,848	333,105
Disposals	0	-	-	-	-	-	0
At 31 March 2025	<u>119,217</u>	<u>55,181</u>	<u>5,707</u>	<u>158,973</u>	<u>740,655</u>	<u>2,087,843</u>	<u>3,167,577</u>
<b>Depreciation</b>							
Restated At 1 April 2024	119,217	47,553	5,707	149,565	566,509	137,537	1,026,088
Disposals	-	-	-	-	-	-	0
Charge for the year	0	2,736	0	2,436	28,261	54,922	88,355
At 31 March 2025	<u>119,217</u>	<u>50,289</u>	<u>5,707</u>	<u>152,001</u>	<u>594,770</u>	<u>192,460</u>	<u>1,114,443</u>
<b>Net Book Value</b>							
At 31 March 2025	<u>0</u>	<u>4,892</u>	<u>-</u>	<u>6,972</u>	<u>145,885</u>	<u>1,895,384</u>	<u>2,053,134</u>
At 31 March 2024	<u>0</u>	<u>5,396</u>	<u>-</u>	<u>5,306</u>	<u>166,224</u>	<u>1,631,458</u>	<u>1,808,384</u>

ENHANCEABLE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

13. FIXED ASSET INVESTMENTS	31/03/2025 Units (no.)	31/03/2025 Cost (£)	2025 Value (£)	2024 Value (£)
COIF Charities Property Fund	20,726	25,000	21,756	21,122
COIF Investment Fund	8,437	125,000	164,366	172,398
		<u>150,000</u>	<u>186,122</u>	<u>193,521</u>

£200,000 has been invested in the CCLA COIF Charities Deposit, Property and Investment Funds.

Shares in Subsidiary Undertaking				2025	2024
Subsidiary	Class of shares held	% of shares held	Turnover	Profit for the Year	Aggregate Reserves
Geneva Road Limited	Ordinary £1	100	<u>£800,045</u>	<u>(£8,709)</u>	<u>£4,846</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2025 £	2024 £
Trade debtors	428,568	261,733
Prepayments	18,480	26,298
Other taxation and social security	-	-
Other debtors	2,714	14,336
	<u>449,763</u>	<u>302,366</u>
<b>Charity</b>		
Trade debtors	361,853	184,514
Prepayments	3,250	3,250
Other debtors	2,714	14,336
Amounts owed by group undertakings	-	174,695
	<u>367,817</u>	<u>376,795</u>

15. AMOUNTS OWED BY GROUP UNDERTAKINGS

Charity	2025 £	2024 £
Amounts owed by Geneva Road Limited	<u>(165,074)</u>	<u>174,695</u>

As explained in note 13 the charity owns 100% of the shares in the above-named company. The directors of Geneva Road Limited have given an undertaking to give a floating charge over the assets of the company to EnhanceAble.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2025 £	2024 £	
Property mortgage	Note 18	27,129	25,940
Trade creditors		575,521	396,649
Other taxation and social security		80,750	69,467
Other creditors and accruals		57,719	46,178
Bank Loan	Note 19	20,984	0
		<u>762,100</u>	<u>538,235</u>
<b>Charity</b>			
Property mortgage	Note 18	27,129	25,940
Trade creditors		258,564	188,670
Other taxation and social security		45,944	35,830
Other creditors and accruals		51,719	34,252
Bank Loan	Note 19	20,984	-
Amounts Owed by Group Undertakings		165,074	-
		<u>569,414</u>	<u>284,692</u>

17 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Group	2025 £	2024 £	
<b>Property mortgage</b>			
Amounts due 2-5 years	93,161	89,078	
Amounts due after 5 years	202,645	234,113	
	Note 18	<u>295,806</u>	<u>323,191</u>
<b>Bank Loan</b>			
Amounts due 2-5 years	105,437	117,000	
Amounts due after 5 years	641,594	468,000	
	Note 19	<u>747,031</u>	<u>585,000</u>
<b>Charity</b>			
<b>Property mortgage</b>			
Amounts due 2-5 years	93,161	89,078	
Amounts due after 5 years	202,645	234,113	
	Note 18	<u>295,806</u>	<u>323,191</u>
<b>Bank Loan</b>			
Amounts due 2-5 years	105,437	117,000	
Amounts due after 5 years	641,594	468,000	
	Note 19	<u>747,031</u>	<u>585,000</u>

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

**18. PROPERTY MORTGAGE**

Included in creditors falling due within one year and after more than one year is a Property Mortgage, secured with a fixed charge on the freehold property owned by EnhanceAble.

The loan is repayable in 180 months with 116 remaining as at 31 March 2025.

Interest is charged at a fixed rate of 4.49% for the first ten years and at the Bank of England Base Rate plus 2.4% thereafter.

**19. BANK LOAN**

Included in creditors falling due within one year and after more than one year is a Bank Loan to be repaid starting 28 April 2025, secured with a fixed charge on the freehold property owned by EnhanceAble. The total for the loan is £785,000 drawn down in 2 separate instances with £585,000 drawn down within the year with the remaining £200,000 to be drawn down at the completion of the property.

The loan is repayable in 240 months with 240 remaining as at 31 March 2025.

Interest is charged at 3.5% p.a over Base Rate. On 31 March 2025 Base Rate was 4.5% p.a. Where Base Rate is below zero, it will be deemed to be zero

	<u>2025</u>	<u>Restated 2024</u>
<u>Group</u>	£	£
Restated At 1 April 2024	1,725,366	422,622
Net incoming / (outgoing) resources	(439,781)	(41,930)
Transfer from/(to) restricted funds	-	1,329,968
Other recognised gains/(losses)	(7,398)	14,706
At 31 March 2025	<u>1,278,187</u>	<u>1,725,366</u>

	£	£
Restated At 1 April 2024	1,711,910	409,166
Net (outgoing) / incoming resources	(431,070)	(41,930)
Transfer to restricted funds	-	1,329,968
Other recognised gains/(losses)	(7,398)	14,706
At 31 March 2025	<u>1,273,442</u>	<u>1,711,910</u>

**21. RESTRICTED FUNDS**

EnhanceAble Children's Services (ECS) runs three 'after school' clubs, Kite, Ribbons and Flyers, for young people who have Asperger's Syndrome or high functioning Autism. It also manages a respite care and short break service known as Croft Cottage for children and young people aged between 8 and 18.

There has been a prior year restatement to transfer the funds held for these services from restricted to unrestricted. Upon review of the funding, it has been concluded that these income streams are not restricted in nature and have been transferred accordingly.

**Movements in funds - Year ending 31 March 2025**

<u>Group</u>	<u>Restated Balance at 31.03.2024</u>	<u>Incoming Resources</u>	<u>Expenditure, Gains and Losses</u>	<u>Transfers</u>	<u>Balance at 31.03.2025</u>
	£	£	£	£	£
CLICK Café	(3,609)	109,361	87,651	-	18,099
	<u>(3,609)</u>	<u>109,361</u>	<u>87,651</u>	<u>-</u>	<u>18,099</u>
<b>Charity</b>					
CLICK Café	(3,609)	109,361	87,651	-	18,099
	<u>(3,609)</u>	<u>109,361</u>	<u>87,651</u>	<u>-</u>	<u>18,099</u>

**Movements in funds - Year ending 31 March 2024**

<u>Group</u>	<u>Balance at 31.03.2023</u>	<u>Incoming Resources</u>	<u>Restated Expenditure, Gains and Losses</u>	<u>Restated Transfers</u>	<u>Restated Balance at 31.03.2024</u>
	£	£	£	£	£
Kite, Ribbons and Flyers	160,480	36,497	840	(196,136)	0
Rainbow House	812,683	979,744	658,595	(1,133,832)	0
Croft Cottage	101,246		101,246		0
Covid Grant	158,991		158,991		0
CLICK Café	-	24,054	27,665		(3,609)
	<u>1,233,400</u>	<u>1,040,295</u>	<u>947,337</u>	<u>(1,329,968)</u>	<u>(3,609)</u>
<b>Charity</b>					
Kite, Ribbons and Flyers	160,480	36,497	840	(196,136)	0
Rainbow House	812,683	979,744	658,595	(1,133,832)	0
Croft Cottage	101,246		101,246		0
Covid Grant	158,991		158,991		0
CLICK Café	-	24,054	27,666		(3,609)
	<u>1,233,400</u>	<u>1,040,295</u>	<u>947,337</u>	<u>(1,329,968)</u>	<u>(3,609)</u>

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**22. CAPITAL**

The parent company is limited by guarantee. Every member of the company undertakes to contribute to the company in the event of it being wound up whilst she / he is a member or within one year afterwards, for the payment of debts and liabilities of the company contracted before she / he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of contributories among themselves such amount as may be required not exceeding one pound.

**23. CONNECTED CHARITIES**

The company is affiliated to the national charity for people with cerebral palsy and associated disabilities, SCOPE.

**24. FINANCIAL COMMITMENTS**

a) The parent company had the following minimum payments under operating lease commitments:

	<u>2025</u>	<u>2024</u>
	£	£
b) <b>Office Equipment</b>		
Operating leases which expire:		
(a) within one year	7,333	7,333
(b) in the second to fifth year	0	7,333
(c) after five years	-	-
	<u>7,333</u>	<u>14,667</u>

**25. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	<u>Total</u> <u>2025</u>	<u>Restated</u> <u>Total</u> <u>2024</u>
	£	£	£	£
Fund Balances at 31 March 2025 are represented by:				
Fixed Assets	2,239,256	-	2,239,256	2,001,906
Current Assets	848,357	18,099	866,457	1,168,239
Liabilities	(1,809,422)	-	(1,809,422)	(1,448,388)
Total Net Assets	<u>1,278,186</u>	<u>18,099</u>	<u>1,296,286</u>	<u>1,721,757</u>

**26. RETIREMENT BENEFIT OBLIGATIONS**

The company participates in the Pension Trust's Growth Plan and its Flexible Retirement Plan. It also makes contributions to employees' personal pension plans. The Pension Trust's Growth Plan provides benefits to some 521 non-associated participating employers.

The Flexible Retirement Plan is a wholly a money purchase (i.e. defined contribution) scheme. The Growth Plan is a defined benefit scheme in the UK but because it is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****26. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED**

The Growth Plan is classified as a 'last-man standing arrangement', which means that the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**


---

From 1 April 2025 to 31 March 2028: £2,100,000 per annum (payable monthly)

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Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**


---

From 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly)

---

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	<u>2025</u>	<u>2024</u>
	£	£
Present value of pension deficit provision	<u>4,486</u>	<u>1,964</u>
<b>Reconciliation of opening and closing provisions</b>		
Provision at start of period	1,964	4,205
Unwinding of the discount factor (interest expense)	52	161
Deficit contribution paid	(2,003)	(2,403)
Remeasurements - impact of any change in assumptions	28	1
Remeasurements - amendments to the contribution schedule	4,445	-
Provision at end of period	<u>4,486</u>	<u>1,964</u>
<b>Income and expenditure impact</b>		
Interest expense	52	161
Remeasurements – impact of any change in assumptions	28	1
Remeasurements – amendments to the contribution schedule	4,486	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	<u>4,566</u>	<u>162</u>

\*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

**26. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED**

<b>Assumptions</b>	<u>2025</u> per annum	<u>2024</u> per annum	<u>2023</u> per annum
Rate of discount	<u>4.84%</u>	<u>5.31%</u>	<u>5.52%</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

<b>Deficit contributions schedule</b>	31 March 2025 £	31 March 2024 £	31 March 2023 £
Year 1	1,601	2,003	2,403
Year 2	1,601		2,003
Year 3	1,601		
Year 4			
Year 5			
Year 6			
Year 7			
Year 8			

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

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

	<u>2025</u> £	<u>2024</u> £
<b>Net income / (expenditure) for the year (as per the statement of financial activities)</b>	<b>(425,470)</b>	<b>147,526</b>
<b>Adjustments for:</b>		
Interest receivable	(3,366)	(8,675)
Interest paid	58,921	16,138
Gain on investment assets	7,398	(14,706)
Depreciation and impairment of tangible fixed assets	88,354	46,274
Decrease / (increase) in debtors	(147,398)	(23,813)
(Decrease) / increase in creditors	204,215	102,918
<b>Net cash flow from operating activities</b>	<b>(217,345)</b>	<b>265,664</b>

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

	<u>At 1 April 2024</u>	<u>Cash flow</u>	<u>at 31 March</u> £
<b>Net Cash</b>			
Cash at bank and in hand	<u>865,873</u>	<u>- 449,179</u>	<u>416,694</u>
<b>Borrowings</b>			
Debt due within one year	(25,940)	(22,173)	(48,113)
Debt due after one year	(908,190)	(134,647)	(1,042,837)
	<u>(934,130)</u>	<u>(156,820)</u>	<u>(1,090,950)</u>
<b>TOTAL</b>	<u>- 68,257</u>	<u>- 605,999</u>	<u>- 674,256</u>

**29. RELATED PARTY TRANSACTIONS**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with staff and Trustees are disclosed in note 9.

**30. CONTINGENT LIABILITIES**

During the financial year, EnhanceAble took out a new bank loan with NatWest Bank.

As continuing security for this bank loan, EnhanceAble gives to the bank

- A fixed charge over the following property of the Owner, owned now or in the future.
- All land vested in or changed to the Owner, all fixtures and fittings attached to that land and all rents receivable from any lease granted out of that land.
- All plant and machinery.
- All the goodwill of the Owner's business.
- Any uncalled capital.
- All stock, shares and other securities held by the Owner at any time in any Subsidiary and all income and rights relating to those stocks, shares and securities.
- All intellectual property, licences, claims, insurance policies, proceeds of any insurance and any other legal rights.
- The benefit of any hedging arrangements, futures transactions or treasury instruments.
- A floating charge over all of the other property, assets and rights of the Owner owned now or in the future which are not subject to an effective fixed charge under this deed or under any other security held by then Bank.

**ENHANCEABLE**

England & Wales - Charity number 1053246

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# Accounts

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Company registration number: 3140903

Charity registration number: 1053246



**CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2024**

**ENHANCEABLE**

**CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

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**ENHANCEABLE**

**OFFICERS, PROFESSIONAL ADVISERS AND BANKERS**

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**CHARITY REGISTRATION NUMBER** 1053246

**COMPANY REGISTRATION NUMBER** 3140903

**GROUP VAT REGISTRATION NUMBER** 674 1426 34

**TRUSTEES**

Stephen Norton (Chair)  
Angeline Garvey  
Mark Martin  
Hannah Piper  
Rachael Reid  
Julian Rice  
Graham Hutchings  
Alison Walters

**CHIEF EXECUTIVE OFFICER** Julie Hagarty

**REGISTERED OFFICE** 13 Geneva Road  
Kingston upon Thames  
Surrey  
KT1 2TW

**AUDITOR** Cooper Parry Group Limited  
Statutory Auditors  
46 High Street  
Esher  
Surrey  
KT10 9QY

**BANKERS** National Westminster Bank Plc  
Market Place Branch  
5 Market Place  
Kingston upon Thames  
Surrey KT1 1JX

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

#### **YEAR ENDED 31 MARCH 2024**

The Trustees present their report and the audited and consolidated financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing their annual report and consolidated financial statements of the charity.

These financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's governing document the Charities Act 2011 and the 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the financial year and since the financial year end were as follows:

Stephen Norton  
Angeline Garvey  
Mark Martin  
Hannah Piper  
Rachael Reid  
Julian Rice  
Graham Hutchings (appointed 30 January 2024)  
Megan Templeman (resigned 5 September 2023)  
Alison Walters (appointed 3 September 2024)

#### **Objectives of the charity**

EnhanceAble ('the Group') exists to promote the care and support, welfare, treatment, education, training, employment and advancement of people who have cerebral palsy, acquired brain injury or another disability.

EnhanceAble is a local charity supporting people with disabilities in and around the Royal Borough of Kingston and the London Borough of Richmond. We have been making a difference to lives for over 60 years and as a charity, we are driven not by the need to make a profit, but by our commitment to be responsive to each of our service users' unique needs.

Our objectives are to help people with disabilities and their parents or carers to truly enhance and improve their lives; hence our name. We support service users of all ages; children, teenagers, young adults and adults and in a variety of different ways and settings; in their homes and in the community, through individual one to one support, our day centre, regular after- school clubs, short breaks and respite care facilities.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

#### **YEAR ENDED 31 MARCH 2024**

#### **Principal activities of the charity**

##### **Geneva Road**

The Group's day centre in Geneva Road, Kingston offers education, work and leisure activities designed to encourage service users to lead as independent a life as possible as valued members of the community. Courses offered include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities, and Click Café, a community café and resource designed and run by and for disabled people.

##### **EnhanceAble Living**

We provide care and support services to people in their own homes on an individual basis and also provide outreach services, e.g. helping them gain access to local amenities, and remain living independently. This service is registered with the Care Quality Commission.

##### **EnhanceAble Children's Service**

We run three after-school clubs at Geneva Road;

- KITES· for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism,
- RIBBONS· for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism.
- FLYERS· for children with more complex health and/ or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

##### **EnhanceAble Space**

Launched in May 2014, 'Space' provides a high-quality respite care service for adults with disabilities that was delivered during the year from an owned property in Ewell. The service is registered with the Care Quality Commission for the delivery of accommodation with personal care.

##### **EnhanceAble Children's Respite Service**

Rainbow House launched in the summer of 2021, this high-quality new purpose-built respite care facility serves the needs of children aged 8-17 with multiple disabilities and complex medical needs referred by Achieving for Children ('AfC') who have appointed us as its commissioned provider to deliver services. Rainbow House is owned and funded by AfC with Kingston Council and regulated by OFSTED.

#### **Fund-raising standards information**

Whilst less than 10% of the Group's income comes from fund-raising activities, looking to the future, we plan to expand this. We will therefore ensure that employees, volunteers and third parties working with us to help raise funds comply with the law as it applies to charities and fundraising.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2024**

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**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2024**

**Public benefit statement**

The trustees confirm that they have complied with the duty in Section 4 (4) of the Charities Act 2011 by referring to the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the Group and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. Our services are not restricted by gender but because the services we provide are outside the funding capacity of all but a few people and their families, our fees are primarily funded, directly or indirectly, by local authorities.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2024**

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#### **Financial review (including reserves policy)**

##### **Income:**

- Group total income in the year increased by £219,955 (9%) to £2,700,115
- Charity shop sales decreased by £28,458 (44%) to £36,465

##### **Expenditure:**

- Group total expenditure in the year increased by £311,282 (15%) to £2,567,295
- Expenditure on charity shops and related trading activities decreased by £27,708 (44%) to £35,681.

##### **Net result in the year**

The net movement in funds was a surplus of £147,526 compared with a surplus of £210,209 in the previous year.

##### **Geneva Road Ltd - Day Centre Service**

Income from charitable activities increased by £209,111 (41%) to £724,411. This resulted in a net surplus of £140,388 for the year ended March 2024.

##### **Enhance Able Living - Domiciliary and Outreach Care Service**

Income from charitable activities increased by £57,705 (24%) to £296,052. This resulted in a net surplus of £2,722 for the year ended March 2024.

##### **EnhanceAble Space - Adult Respite Care Service**

Income from charitable activities decreased by £76,395 (13%) to £530,337. This resulted in a net surplus of £32,580 for the year ended March 2024.

##### **EnhanceAble Children 's Services - Kite , Ribbons and Flyers**

Income from charitable activities decreased by £7,263 (16%) to £36,497. This resulted in a net surplus of £6,797 for the year ended March 2024.

##### **EnhanceAble Children's Services- Rainbow House**

Income from charitable activities increased by £1,225 (1%) to £979,743. This resulted in a surplus of £317,115 for the year ended March 2024.

**ENHANCEABLE**

**TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT  
YEAR ENDED 31 MARCH 2024**

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**Reserves Policy**

At 31 March 2024, unrestricted funds were £203,496 and the free reserves available for general charitable purposes (unrestricted reserves less the book value of tangible fixed assets net of mortgage borrowings repayable after more than one year) were £1,586,595.

The Group's reserves policy aims to balance several financial aims and objectives which are to:

- Invest in fixed assets and resources used for charitable purposes,
- Fund debtors arising in the ordinary course of the charity' s affairs,
- address difficult or unforeseen circumstances,
- Fund losses arising from new charitable activities, investments and other activities, and
- Fund the amount by which the actuarial deficit exceeds pension liabilities reported in the balance sheet.

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2024**

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Throughout the year the Charity has continued to develop and to deliver high quality services in a challenging environment, delivering in excess of 100,000 support hours and reaching in excess of 200 people with disabilities.

We have continued to invest in developing our services and have invested in our professional workforce, notably in training and developing people to deliver the highest quality care and support to the people who use our services.

Throughout our work in all areas, EnhanceAble has continued to be an organisation driven by its values:

- We recognise that each person is unique,
- We are a not-for-profit organisation,
- We value inclusion,
- We are innovative
- We are responsive to the needs of the people using our services, and
- We strive for excellence in everything we do.

As an organisation, we are passionate about the way we approach and carry out our work, which can be summarised as follows:

- We aim to be flexible and agile in all our responses, we include people and consult widely,
- We acknowledge our mistakes and having identified them, strive to learn from them, we put people first, treating everyone with dignity, respect and kindness,
- We don't put people 'in boxes', and
- We aim to build relationships of trust and loyalty.

All of our strategic planning is underpinned by these values.

We have continued to explore other routes to raising funds and will continue to develop these in future years. We have sought to find ways of broadening our catchment area and raising our profile within neighbouring boroughs, whilst continuing to focus on the communities we presently serve.

We aim to continue upgrading our day centre facilities, extending this service to provide more 'drop-in' facilities for individual service users, their carers and support workers. We also aim to continue investing in our staff and digital infrastructure to ensure that we communicate effectively with supporters, volunteers, service users, their families, friends, and carers.

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 24**

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#### **Strategic Report**

##### **Geneva Road**

Our aim will be to continue providing a range of high-quality educational, therapeutic and social events using trained, skilled and well-managed staff and to provide an environment at Geneva Road that is stimulating, safe and appropriate for the people we support. In the last financial year we supplied 14272 1:1 support hours and 7324 day placements at the service.

##### **EnhanceAble Living**

In 2023/24, the service delivered 12435 hours of chargeable support; an average of 240 client hours per week.

EnhanceAble Living was inspected by the Care Quality Commission in 2021 and deemed to be 'good' across all domains.

EnhanceAble Living exists to provide peripatetic support for local people with disabilities. This support may take place in a service user's home, an educational facility or local amenities. The strategic aim of this service is to provide individuals with high-level individualised care that can meet the needs particularly of those with more complex requirements; for example, people who have more challenging behaviour or people with specialised physical needs.

All support provided is at least on a one-to-one basis and staff are selected for their ability to work without direct supervision. Activities include skills development, promoting independence, looking after service users' homes and supporting their leisure and social activities. A recent strategic move has been to enable service users to access activities at Geneva Road free-of-charge, which recognises that many of our service users have very low disposable incomes.

##### **Enhanceable Space**

During 2023/24 chargeable occupancy rates increased to 81.03 % (73% in 2022/23).

Surveys and feedback about our adult respite care service have all been very positive, and we were inspected by CQC in May 2022 and were deemed to be overall 'good' and 'outstanding' in relation to the Responsive domain.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2024**

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**Kite, Ribbons and Flyers**

For the past 10 years, we have provided after-school clubs (groups) for children with Asperger's Syndrome and for children with complex needs. In 2022/23, and following an open tender exercise we were awarded the contract to continue supplying these services for at least a further three years, commencing in September 2022.

These groups now continue to be enjoyed by children and young people and provided by EnhanceAble with Achieving for Children grant funding.

**Rainbow House**

Rainbow House is a 7 bedroom, purpose built short breaks service for children with disabilities that opened in August 2021. The property is owned by Kingston Council and the care / support service is commissioned via contract by Achieving for Children (AfC).

Rainbow House provided 1502 short breaks for disabled children in 2023/24

The service received its first inspection from Ofsted in February 2024 and was deemed to be "Good" across all domains.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

#### **YEAR ENDED 31 MARCH 2024**

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#### **Fundraising**

We operate one charity shop located in Tolworth, which achieved a small surplus. The financial performance of the shop remains under continuous review by EnhanceAble's Senior Management Team and Board of Trustees.

#### **Plans and objectives for future periods**

We are working with our funders to jointly determine future plans and funding in all areas. We remain committed to continuing to provide only high quality, user centred services and are ambitious to grow and develop the services we provide. Operation of the Geneva Road Centre without a significant deficit has enabled us to plan a number of important developments in the life of EnhanceAble. Our plans for the future mean that we will;

- Ensure that EnhanceAble has high quality personalised care, kindness, respect and dignity at its heart.
- Ensure financial stability and long-term viability by investing in our capacity to raise funds. We will support our fundraising in a range of ways, including investing in the growth of our community fundraising groups.
- Value our professional workforce and support them in doing their jobs well. Continue to train and develop people to deliver the highest quality care and explore how we can share our experience with other organisations, carers and support workers.
- Continue to upgrade the facilities at our Geneva Road Centre; extending this service to provide 'drop-in' facilities for individual service users, their carers and support workers. This will involve developing systems for people with disabilities to spot-purchase individual activities and courses that enable them to enjoy the benefits of a staffed and structured service whilst also pursuing other activities.
- Provide respite care for children with disabilities at Rainbow House, Chessington..
- Invest in our staff and digital infrastructure to ensure we can communicate effectively with everyone we want to reach - from supporters and volunteers through to service users, their families, friends and carers.
- Promote our brand, raise our profile and broaden our service offering to existing and new users both within existing catchment areas and by extending to neighbouring boroughs.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

#### **YEAR ENDED 31 MARCH 2024**

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#### **Structure, Governance and Charitable Status**

The Group's origins stretch-back 60 years as a local branch of what was then called The Spastics' Society and subsequently as North Surrey Group Scope, an unincorporated charity.

EnhanceAble was incorporated in England and Wales as a company limited by guarantee on 22 December 1995 (Registered Company No. 3140903) and registered as a charity on 28 March 1996 (Registered Charity No. 1053246). On 1 April 1996 the Group took over all the assets and activities of North Surrey Group Scope (Registered Charity No 209741) and the name was changed from North Surrey Group Scope to EnhanceAble on 30 November 2005.

The Group's Day Centre services in Kingston are supplied through its wholly owned subsidiary, Geneva Road Limited (Registered No. 3048810) a company limited by shares.

#### **Recruitment and appointment of new trustees**

New trustees are recruited and appointed from two sources. Firstly, clients of the group are encouraged to nominate potential directors from among the client group, so as to ensure good client representation on the trustee board. The people nominated are then eligible for election at the Annual General Meeting. Secondly, a Nominations sub-Committee of the board identifies the type of expertise required to ensure that the board as a whole can properly fulfil its responsibilities and then seeks to recruit suitable trustees by consulting other voluntary organisations, professional bodies and / or by advertising. Potential trustees are interviewed and are then nominated for election at the Annual General Meeting. The board may co-opt such individuals in the first instance.

#### **Induction and training of trustees**

The induction programme for new trustees includes briefings from the Chair and the Chief Executive and the provision of copies of basic information including the constitutional documents, the latest accounts and business plan and Charity Commission documents on the duties of trustees.

#### **Organisational structure and decision- making process**

The Group is controlled by the Board of Trustees, which meets regularly and at least four times each year. Day to day management is delegated to the Chief Executive Officer, who reports to the Chair of the Trustees. The activities of the Geneva Road Centre are managed by our subsidiary company Geneva Road Limited. The managers of the Geneva Road Centre, EnhanceAble Children's Service, EnhanceAble Living, EnhanceAble Space, Rainbow House and the Volunteer Support manager report to the Chief Executive.

The board is further supported by finance and investment, nominations and HR sub-Committees, which have terms of reference and a dedicated chair

**ENHANCEABLE****TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT****YEAR ENDED 31 MARCH 2024**

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**Related parties and wider networks**

The Group is an independent charity that receives in excess of 90% of its funding, directly or indirectly, from local authorities. Approximately 65% of service users are funded by the Royal Boroughs of Richmond & Kingston upon Thames, 15% by Surrey and the remainder by other local boroughs.

**Risk Management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated below, combined with our annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks that we face and confirm that they have established systems to mitigate the significant risks.

**Trustees' responsibilities**

The Trustees who are also Directors of EnhanceAble (a charitable company - 'the Charity') for the purposes of Company Law are responsible for preparing the Trustees' Annual Report 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 {FRS 10 2};
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and the group and 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2024**

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**Disclosure of information to the auditors**

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

there is no relevant audit information of which the charitable company's auditors are unaware; and

we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

Signed by:  
  
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Signed

Date 18 December 2024

## **Independent Auditor's Report to the Trustees of Enhanceable**

### **Opinion**

We have audited the financial statements of EnhanceAble (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise a Statement of Financial Activities, a Balance Sheet, a Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

### **Independent Auditor's Report to the Trustees of Enhanceable**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 2.12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### **Independent Auditor's Report to the Trustees of Enhanceable**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We discussed with the Treasurer the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditor's Report to the Trustees of Enhanceable**

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:



01264AFE1AF54B3...

**Jane Wills FCA MA (Senior Statutory Auditor)**

**for and on behalf of**

**Cooper Parry Group Limited**

**Statutory Auditor**

Aissela

46 High Street

Esher

Surrey

KT10 9QY

18 December 2024

**ENHANCEABLE****CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	2	1,340	-	1,340	450
Charitable activities	3	1,550,800	1,040,294	2,591,094	2,391,039
Other trading activities	4	36,465	-	36,465	64,923
Investments	5	8,675	-	8,675	1,235
Other	6	62,540	-	62,540	22,513
<b>Total income and endowments</b>		<u>1,659,820</u>	<u>1,040,294</u>	<u>2,700,115</u>	<u>2,480,160</u>
<b>Expenditure on:</b>					
Trading activities	7	35,681	-	35,681	63,389
Charitable activities	8	1,844,514	687,099	2,531,614	2,194,865
<b>Total expenditure</b>		<u>1,880,196</u>	<u>687,100</u>	<u>2,567,295</u>	<u>2,258,254</u>
<b>Net (expenditure) / income before transfers</b>		(220,376)	353,194	132,821	221,908
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net incoming resources before other recognised gains and losses</b>		(220,376)	353,194	132,821	221,908
<b>Other recognised gains:</b>					
Gain on investment assets		14,706	-	14,706	(11,699)
<b>Net movement in funds</b>		<u>(205,670)</u>	<u>353,194</u>	<u>147,526</u>	<u>210,209</u>
<b>Reconciliation of Funds</b>					
Total funds brought forward		<u>422,623</u>	<u>1,233,400</u>	<u>1,656,023</u>	<u>1,445,814</u>
<b>Total funds carried forward</b>		<u><u>216,953</u></u>	<u><u>1,586,594</u></u>	<u><u>1,803,549</u></u>	<u><u>1,656,023</u></u>

The notes on pages 7a to 7k form part of these financial statements.

The parent company's individual profit and loss are not given in full as a result of the exemption from S408. Under this exemption, a note for the surplus/loss for the year is to be given. The surplus/loss results for the year can be seen in notes 20 and 21.

**ENHANCEABLE**  
**CONSOLIDATED AND CHARITY BALANCE SHEET**  
**YEAR ENDED 31 MARCH 2024**

	<u>Notes</u>	<u>Total funds</u> <u>Group</u> <u>2024</u>	<u>Total funds</u> <u>Charity</u> <u>2024</u>	<u>Total funds</u> <u>Group</u> <u>2023</u>	<u>Total funds</u> <u>Charity</u> <u>2023</u>
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	1,890,175	1,890,174	978,600	978,600
Investments	13	193,521	193,621	178,815	178,915
<b>TOTAL FIXED ASSETS</b>		<b>2,083,695</b>	<b>2,083,795</b>	<b>1,157,415</b>	<b>1,157,515</b>
<b>CURRENT ASSETS</b>					
Debtors	14	302,366	376,795	278,554	769,463
Amounts owed by group undertakings	15	-	-	-	-
Cash at bank and in hand		865,873	524,346	1,005,586	344,401
<b>TOTAL CURRENT ASSETS</b>		<b>1,168,239</b>	<b>901,142</b>	<b>1,284,410</b>	<b>1,113,865</b>
<b>LIABILITIES</b>					
Creditors: Amount falling due within one year	16	(538,233)	(284,692)	(431,934)	(275,217)
<b>NET CURRENT ASSETS</b>		<b>630,007</b>	<b>616,450</b>	<b>852,207</b>	<b>838,649</b>
<b>Creditors: Amount falling due after one year</b>					
Property mortgage	17	(323,190)	(323,190)	(349,393)	(349,393)
Bank Loan	17	(585,000)	(585,000)	-	-
Retirement benefit obligations	26	(1,964)	(1,964)	(4,205)	(4,205)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,803,547</b>	<b>1,790,091</b>	<b>1,656,023</b>	<b>1,642,566</b>
<b>FUNDS</b>					
Unrestricted income funds	20	216,952	203,496	422,623	409,166
Restricted income funds	21	1,586,595	1,586,594	1,233,400	1,233,399
<b>TOTAL FUNDS</b>		<b>1,803,547</b>	<b>1,790,090</b>	<b>1,656,023</b>	<b>1,642,566</b>

These accounts have been prepared in accordance with the provisions applicable to companies that are subject to the small companies' regime.

18 December 2024

Approved by the board on ..... 2024

Signed by:  
  
 .....14E4194871EE40B::.....

Stephen Norton

Company Registration Number: 3140903

The notes on pages 7a to 7k form part of these financial statements.

**ENHANCEABLE****CONSOLIDATED STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2024**

	Note	<u>2024</u>	<u>2023</u>
		£	£
<b>Cash flows from operating activities</b>	27	265,664	337,777
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(957,917)	(29,140)
Purchase of investments		-	-
Interest from investments		8,675	1,235
<b>Net cash used in investing activities</b>		(949,242)	(27,905)
<b>Cash flows from financing activities</b>			
Cash inflows from new borrowing		585,000	-
Repayments of borrowing		(24,996)	(23,980)
Interest paid		(16,138)	(17,778)
<b>Net cash provided by financing activities</b>		543,866	(41,758)
<b>Net decrease in cash and cash equivalents</b>		(139,713)	268,114
<b>Cash and cash equivalents at 1 April 2023</b>		1,005,586	737,472
<b>Cash and cash equivalents at 31 March 2024</b>	28	<u>865,873</u>	<u>1,005,586</u>
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		865,873	1,005,586
<b>Cash and cash equivalents at 31 March 2024</b>		<u>865,873</u>	<u>1,005,586</u>

The notes on pages 7a to 7k form part of these financial statements.

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****a. General information and basis of preparation**

EnhanceAble ('the Charity') is a company limited by guarantee and was incorporated in England and Wales on 22 December 1995 with the registered number 3140903. It was registered as a charity on 28 March 1996 with the registered number 1053246 and on 1 April 1996 the Charity took over all the assets and activities of North Surrey Group Scope, an unincorporated charity with the registered number 209741.

The Charity's day centre services in Geneva Road, Kingston are supplied through a wholly owned subsidiary, Geneva Road Limited, a company limited by shares and incorporated in England and Wales with the registered number 3048810.

The address of the registered office is given in the charity information on page 3 of these financial statements.

The Charity exists to serve people with cerebral palsy and other disabilities. The nature of its operations and principal activities are as follows:

Geneva Road Day Centre offers education, work and leisure activities designed to encourage its service users to lead as independent a life as possible as valued members of the community. Courses include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities.

EnhanceAble Living provides care and support services to disabled people in their own homes on an individual basis and provides outreach services, e.g. helping them gain access to local amenities, such as the local swimming pool, or to go shopping, etc. This service is registered with the Care Quality Commission.

EnhanceAble Space was launched in 2014 to provide a high quality respite care service for disabled adults and is delivered from a large detached house located at 221A Malden Road, Worcester Park, Surrey KT3 6AG.

EnhanceAble Children's Service runs three after school clubs and a respite care service for disabled children;

1. KITES - for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism,
2. RIBBONS - for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism
3. FLYERS - for children with more complex health and / or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

Rainbow House was launched in 2021 to provide a high quality respite care service for disabled children aged 8-18 referred by the Richmond Disabled Children's Service. Rainbow House is owned by Richmond Council and the Charity is funded to run and manage the service, which is registered with and regularly inspected by Ofsted.

Click Café was launched in 2022 to provide refreshments in the afternoons at the Geneva Road Day Centre. The refreshment service runs five days a week and is open to the public.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in Sterling, which is the functional currency of the Charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2024**

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**b. Consolidated Financial Statements**

These financial statements consolidate the results of the charity and its wholly-owned subsidiary company Geneva Road Limited. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by the Companies Act 2006 and

**c. Incoming Resources**

**i) Legacies**

Legacies are brought into the accounts when they become capable of financial measurement.

**ii) Donations**

Donations are accounted for on a receipts basis.

**iii) Gifts in Kind**

Assets donated for use by the group are recognised as incoming resources when received.

**iv) Grants**

Grants are recognised when the conditions for receipts have been met.

Grants restricted to future accounting periods are deferred and recognised in those future accounting periods.

Otherwise, grants are recognised in the Statement of Financial Activities in a similar manner to other incoming resources. Grants received for specific purposes are accounted for as restricted funds.

**v) Shops**

Incoming resources from the charity's shops are included when receivable.

**vi) Donation of profit from Geneva Road Limited**

Donations of profit from the Geneva Road Limited Subsidiary in line with the deed of covenant they are committed to.

**d. Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which can not be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

**e. Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property Improvements	between 3 and 10 years straight line
Long Leasehold Property	between 5 and 25 years straight line
Short Leasehold - Shop	3 years straight line
Motor Vehicles	5 years straight line
Equipment, Fixtures and Fittings	between 3 and 7 years straight line
Computer Equipment	4 years straight line

**f. Investments**

The Charity's unlisted investments are stated at cost. Provision for any diminution in the value of investments is only made when the diminution is considered to be permanent.

The Charity's investment portfolio is stated at fair value with changes in fair value being recognised in the Statement of Financial Activities.

**g. Pension Costs**

The company participates in the Pension Trust's Growth and Flexible Retirement Plans.

The Growth Plan is a multi-employer plan which is in most respects a money purchase plan but it has some guarantees. The Flexible Retirement Plan is also a multi-employer plan and is wholly a money purchase plan.

The assets of the plans are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the Growth Plan and to the Flexible

**h. Restricted Funds**

Restricted Funds are funds, which are to be used in accordance with specific restrictions imposed by the donors or which have been raised for specific purposes. The aim and use of each restricted fund is set out in the notes to the

**i. Unrestricted Funds**

Unrestricted Funds are available for use at the discretion of the trustees in furthering the general objectives of the charity and have not been designated for other purposes

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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**j. Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

**k. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**l. Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**m. Financial instruments**

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability.

**n. Going concern**

The Trustees, having considered the financial position of the Charity as well as its future aims and forecast cash flows, have concluded that the Charity will continue to operate for the foreseeable future and at least until 12 months from the signing of these financial statements.

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****2. INCOME FROM DONATIONS AND LEGACIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2023</u>
	£	£	£	£	£	£
Donations - Other	1,340	-	1,340	450	-	450

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2023</u>
	£	£	£	£	£	£
EnhanceAble Living Care Fees	296,052	-	296,052	238,347	-	238,347
EnhanceAble Space Fees	530,337	-	530,337	606,732	-	606,732
Geneva Road Centre Fees	724,411	-	724,411	515,300	-	515,300
Geneva Road Centre Sales	-	-	-	-	-	-
Kite, Ribbons and Flyers	-	36,497	36,497	-	43,760	43,760
Rainbow House	-	979,743	979,743	-	978,518	978,518
Croft Cottage	-	-	-	-	-	-
Click Café	-	24,055	24,055	-	8,382	8,382
	<u>1,550,800</u>	<u>1,040,295</u>	<u>2,591,096</u>	<u>1,360,379</u>	<u>1,030,661</u>	<u>2,391,040</u>

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2023</u>
	£	£	£	£	£	£
Shop income	36,465	-	36,465	64,923	-	64,923
Jumble and rag sales	-	-	-	-	-	-
	<u>36,465</u>	<u>-</u>	<u>36,465</u>	<u>64,923</u>	<u>-</u>	<u>64,923</u>

**5. INCOME FROM INVESTMENTS**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2023</u>
	£	£	£	£	£	£
Interest	8,675	-	8,675	1,235	-	1,235
	<u>8,675</u>	<u>-</u>	<u>8,675</u>	<u>1,235</u>	<u>-</u>	<u>1,235</u>

**6. OTHER INCOME**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2023</u>
	£	£	£	£	£	£
Sundry income	62,539	-	62,539	22,512	-	22,512
Government Grant	-	-	-	-	-	0
	<u>62,539</u>	<u>-</u>	<u>62,539</u>	<u>22,512</u>	<u>-</u>	<u>22,512</u>

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****7. ANALYSIS OF EXPENDITURE ON TRADING ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2024</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2023</u>
	£	£	£	£	£	£
Staff costs	19,836	-	19,836	38,329	-	38,329
Shop repairs	479	-	479	218	-	218
Other shop expenses	15,366	-	15,366	24,842	-	24,842
Jumble and rag sale expenses	-	-	-	-	-	-
<b>Total</b>	<b>35,681</b>	<b>-</b>	<b>35,681</b>	<b>63,389</b>	<b>-</b>	<b>63,389</b>

**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2024</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2023</u>
	£	£	£	£	£	£
Expenditure on each activity was as follows:						
EnhanceAble Living	322,423	-	322,423	265,261	-	265,261
EnhanceAble Space	474,346	-	474,346	423,652	-	423,652
Geneva Road Centre	584,023	-	584,023	503,184	-	503,184
Kite, Ribbons and Flyers	-	840	840	-	(763)	763
Rainbow House	-	658,594	658,594	-	562,370	562,370
Croft Cottage	-	-	-	-	433	433
Click Café	-	27,665	27,665	-	8,381	8,381
Central support costs not reallocated	463,721	-	463,721	432,348	-	432,348
	<b>1,844,514</b>	<b>687,099</b>	<b>2,531,614</b>	<b>1,624,444</b>	<b>570,421</b>	<b>2,194,865</b>

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2024</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2023</u>
	£	£	£	£	£	£
The expenditure on charitable activities can be further analysed as follows:						
Service costs	8,948	-	8,948	9,640	-	9,640
Payments to members	-	-	-	-	-	-
Staff costs	1,441,646	642,283	2,083,929	1,286,409	525,335	1,811,744
Transport and travel	49,385	1,002	50,387	48,727	362	49,089
Cost of meals	1,185	4,779	5,964	2,981	7,471	10,453
Rent and rates	15,400	15,400	-	15,400	15,400	-
Insurances	-	-	-	-	-	-
Utility costs	34,786	-	34,786	33,901	-	33,901
Printing, postage, stationery and telecommunications	19,192	1,064	20,256	18,709	1,143	19,852
Repairs and renewals	14,602	-	14,602	20,249	-	20,249
Cleaning and waste disposal	20,026	-	20,026	11,109	-	11,109
General expenses	87,454	38,118	125,572	74,596	29,033	103,629
Bad debts	20,080	-	20,080	55,342	-	55,342
Members' courses	25,950	-	25,950	18,939	-	18,939
Staff recruitment	7,058	15,253	22,311	8,718	22,476	31,194
Training costs	31,847	-	31,847	29,529	-	29,529
Depreciation	46,275	-	46,275	51,980	-	51,980
(Profit) / loss on disposal of fixed assets	-	-	-	-	-	-
Ofsted Inspection	-	-	-	-	-	-
Auditor's remuneration (see below)	21,000	-	21,000	20,000	-	20,000
Other professional fees	10,041	-	10,041	6,600	-	6,600
Bank Charges	13,659	-	13,659	4,519	-	4,519
Interest Expense	16,138	-	16,138	17,778	-	17,778
	<b>1,844,515</b>	<b>687,100</b>	<b>2,531,614</b>	<b>1,624,444</b>	<b>570,421</b>	<b>2,194,864</b>

Auditor's remuneration comprises fees payable to the Charity's auditor for the audit of the Charity's annual financial statements and that of its subsidiary, Geneva Road Limited.

**9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

The Key Management Personnel of EnhanceAble comprises the Trustees and the Chief Executive, Mrs Julie Hagarty. There were no donations from Trustees to the Charity during the year (2023: £nil).

Trustees neither received nor waived remuneration during the year (2023: £nil). No expenses were reimbursed to trustees during the year (2023: nil). Total employee benefits paid during the year to the Chief Executive amounted to £74,747 (2023: £64,988).

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2024**

**10. STAFF COSTS AND EMPLOYEE BENEFITS**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2024</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2023</u> £
Salaries and wages	1,338,397	575,030	1,913,427	1,220,346	468,665	1,689,011
Social security costs	86,619	50,156	136,775	70,773	40,395	111,168
Pensions	36,466	17,097	53,563	33,619	16,275	49,894
	<u>1,461,481</u>	<u>642,283</u>	<u>2,103,765</u>	<u>1,324,738</u>	<u>525,335</u>	<u>1,850,073</u>

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	<u>2024</u> <u>Number</u>	<u>2024</u> <u>FTE</u>	<u>2023</u> <u>Number</u>	<u>2023</u> <u>FTE</u>
Charitable activities	70	48	63	48
Central Support	10	6	7	6
Shops	1	1	1	1
<b>Total</b>	<u>81</u>	<u>55</u>	<u>71</u>	<u>55</u>

**11. TRANSFERS**

No transfer between restricted funds and unrestricted funds occurred during the year.

**12. TANGIBLE ASSETS**

<u>Group</u>	<u>Motor</u> <u>Vehicles</u>	<u>Computer</u> <u>Equipment</u>	<u>Office</u> <u>Equipment</u>	<u>Furniture</u> <u>Fixtures Plant</u> <u>&amp; Machinery</u>	<u>Leasehold</u> <u>Land &amp;</u> <u>Buildings</u>	<u>Freehold</u> <u>Property</u>	<u>2024</u> <u>Total</u>
<u>Cost or Valuation</u>	£	£	£	£	£	£	£
At 1 April 2023	125,567	48,785	5,707	152,086	712,152	838,608	1,882,905
Additions	-	4,164	-	2,785	20,581	930,387	957,917
Intra group transfers	-	-	-	-	-	-	-
Disposals	(6,350)	-	-	-	-	-	(6,350)
At 31 March 2024	<u>119,217</u>	<u>52,949</u>	<u>5,707</u>	<u>154,871</u>	<u>732,733</u>	<u>1,768,995</u>	<u>2,834,472</u>
<b>Depreciation</b>							
At 1 April 2023	125,567	44,904	5,707	138,915	539,040	50,172	904,305
Disposals	(6,350)	-	-	-	-	-	(6,350)
Intra group transfers	-	-	-	-	-	-	0
Charge for the year	-	2,649	0	10,650	27,469	5,575	46,342
At 31 March 2024	<u>119,217</u>	<u>47,553</u>	<u>5,707</u>	<u>149,565</u>	<u>566,509</u>	<u>55,747</u>	<u>944,298</u>
<b>Net Book Value</b>							
At 31 March 2024	<u>0</u>	<u>5,396</u>	<u>-</u>	<u>5,306</u>	<u>166,224</u>	<u>1,713,248</u>	<u>1,890,175</u>
At 31 March 2023	<u>0</u>	<u>3,881</u>	<u>-</u>	<u>13,171</u>	<u>173,112</u>	<u>788,436</u>	<u>978,600</u>
<b>Charity</b>							
<u>Cost or Valuation</u>	£	£	£	£	£	£	£
At 1 April 2023	125,567	48,785	5,707	152,086	712,152	838,608	1,882,905
Additions	-	4,164	-	2,785	20,581	930,387	957,917
Disposals	(6,350)	-	-	-	-	-	(6,350)
At 31 March 2024	<u>119,217</u>	<u>52,949</u>	<u>5,707</u>	<u>154,871</u>	<u>732,733</u>	<u>1,768,995</u>	<u>2,834,472</u>
<b>Depreciation</b>							
At 1 April 2023	125,567	44,904	5,707	138,915	539,040	50,172	904,305
Disposals	- 6,350.00	-	-	-	-	-	(6,350)
Charge for the year	0	2,649	0	10,650	27,469	5,575	46,342
At 31 March 2024	<u>119,217</u>	<u>47,553</u>	<u>5,707</u>	<u>149,565</u>	<u>566,509</u>	<u>55,747</u>	<u>944,298</u>
<b>Net Book Value</b>							
At 31 March 2024	<u>0</u>	<u>5,396</u>	<u>-</u>	<u>5,306</u>	<u>166,224</u>	<u>1,713,248</u>	<u>1,890,175</u>
At 31 March 2023	<u>0</u>	<u>3,881</u>	<u>-</u>	<u>13,171</u>	<u>173,112</u>	<u>788,436</u>	<u>978,600</u>

ENHANCEABLE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

13. FIXED ASSET INVESTMENTS	31/03/2024 Units (no.)	31/03/2024 Cost (£)	2024 Value (£)	2023 Value (£)
COIF Charities Property Fund	20,726	25,000	21,122	20,726
COIF Investment Fund	8,437	125,000	172,398	158,089
		<u>150,000</u>	<u>193,521</u>	<u>178,815</u>

£200,000 has been invested in the CCLA COIF Charities Deposit, Property and Investment Funds.

Shares in Subsidiary Undertaking	<u>100</u>	<u>100</u>
----------------------------------	------------	------------

Subsidiary	Class of shares held	% of shares held	Turnover	Profit for the Year	Aggregate Reserves
Geneva Road Limited	Ordinary £1	100	<u>£584,023</u>	<u>(£0)</u>	<u>£13,556</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	General £	2024 £	2023 £
Trade debtors	261,733	261,733	229,989
Prepayments	26,298	26,298	22,629
Other taxation and social security	-	-	16,389
Other debtors	14,336	14,336	9,546
	<u>302,366</u>	<u>302,366</u>	<u>278,554</u>

Charity	General £	2024 £	2023 £
Trade debtors	184,514	184,514	146,600
Prepayments	3,250	3,250	3,250
Other debtors	14,336	14,336	9,546
Amounts owed by group undertakings	174,695	174,695	610,066
	<u>376,795</u>	<u>376,795</u>	<u>769,461</u>

15. AMOUNTS OWED BY GROUP UNDERTAKINGS

Charity	2024 £	2023 £
Amounts owed by Geneva Road Limited	<u>(174,695)</u>	<u>(610,066)</u>

As explained in note 13 the charity owns 100% of the shares in the above-named company. The directors of Geneva Road Limited have given an undertaking to give a floating charge over the assets of the company to EnhanceAble. Interest is payable at a rate of 4.75% per annum (2023: 4.75% per annum) and the loan is repayable on demand.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2024 £	2023 £
Property mortgage	25,940	24,803
Trade creditors	396,649	276,045
Other taxation and social security	69,467	0
Other creditors and accruals	46,178	131,088
	<u>538,233</u>	<u>431,934</u>

Charity	2024 £	2023 £
Property mortgage	25,940	24,803
Trade creditors	188,670	129,425
Other taxation and social security	35,830	-
Other creditors and accruals	34,252	120,988
	<u>284,692</u>	<u>275,217</u>

17 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Group	2024 £	2023 £
Property mortgage		
Amounts due 2-5 years	89,078	85,174
Amounts due after 5 years	234,113	264,219
	<u>323,191</u>	<u>349,393</u>

Group	2024 £	2023 £
Bank Loan		
Amounts due > 1 year	0	0
Amounts due 2-5 years	117,000	0
Amounts due after 5 years	468,000	0
	<u>585,000</u>	<u>0</u>

Charity	2024 £	2023 £
Property mortgage		
Amounts due 2-5 years	89,078	85,174
Amounts due after 5 years	234,113	264,219
	<u>323,191</u>	<u>349,393</u>

Charity	2024 £	2023 £
Bank Loan		
Amounts due > 1 year	0	0
Amounts due 2-5 years	117,000	0
Amounts due after 5 years	468,000	0
	<u>585,000</u>	<u>0</u>

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2024**

**18. PROPERTY MORTGAGE**

Included in creditors falling due within one year and after more than one year is a Property Mortgage, secured with a fixed charge on the freehold property owned by EnhanceAble.

The loan is repayable in 180 months with 128 remaining as at 31 March 2024.

Interest is charged at a fixed rate of 4.49% for the first ten years and at the Bank of England Base Rate plus 2.4% thereafter.

**19. BANK LOAN**

Included in after more than one year is a Bank Loan this is as the loan is to be repaid starting 28 April 2025, secured with a fixed charge on the freehold property owned by EnhanceAble. The total for the loan is £785,000 drawdown in 2 separate instances with £585,000 drawdown within the year with the remaining £200,000 to be drawdown at the completion of the property.

The loan is repayable in 240 months with 240 remaining as at 31 March 2024.

Interest is charged at a fixed rate of 8.50% for the whole duration of the loan

**20. UNRESTRICTED FUNDS**

	<b>2024</b>	<b>2023</b>
<b>Group</b>	£	£
At 1 April 2023	422,622	672,654
Net incoming / (outgoing) resources	(220,376)	(238,333)
Transfer from/(to) restricted funds	-	-
Other recognised gains/(losses)	14,706	(11,699)
At 31 March 2024	<u>216,952</u>	<u>422,623</u>
<b>Charity</b>	£	£
At 1 April 2023	409,166	685,064
Net (outgoing) / incoming resources	(220,376)	(264,199)
Transfer to restricted funds	-	-
Other recognised gains/(losses)	14,706	(11,699)
At 31 March 2024	<u>203,496</u>	<u>409,166</u>

**21. RESTRICTED FUNDS**

EnhanceAble Children's Services (ECS) runs three 'after school' clubs, Kite, Ribbons and Flyers, for young people who have Asperger's Syndrome or high functioning Autism. It also manages a respite care and short break service known as Rainbow House for children and young people aged between 8 and 18. It also opened up a Click Café in which it provides refreshments in the afternoon at the Geneva Road Day Centre. The Covid grant relates to money received from the government during Covid to keep the charity running.

**Movements in funds - Year ending 31 March 2024**

<b>Group</b>	<b>Balance at 31.03.2023</b>	<b>Incoming Resources</b>	<b>Expenditure, Gains and Losses</b>	<b>Transfers</b>	<b>Balance at 31.03.2024</b>
	£	£	£	£	£
Kite, Ribbons and Flyers	160,480	36,497	840	-	196,136
Croft Cottage	101,246	-	-	-	101,246
Rainbow House	812,683	979,744	658,595	-	1,133,832
CLICK Café	-	24,054	27,665	-	(3,612)
Covid Grant	158,991	-	-	-	158,991
	<u>1,233,400</u>	<u>1,040,295</u>	<u>687,100</u>	<u>-</u>	<u>1,586,595</u>

**Charity**

Kite, Ribbons and Flyers	160,480	36,497	840	-	196,136
Croft Cottage	101,246	-	-	-	101,246
Rainbow House	812,683	979,744	658,595	-	1,133,832
CLICK Café	-	24,054	27,665	-	(3,612)
Covid Grant	158,991	-	-	-	158,991
	<u>1,233,400</u>	<u>1,040,295</u>	<u>687,100</u>	<u>-</u>	<u>1,586,595</u>

**Movements in funds - Year ending 31 March 2023**

<b>Group</b>	<b>Balance at 31.03.2022</b>	<b>Incoming Resources</b>	<b>Expenditure, Gains and Losses</b>	<b>Transfers</b>	<b>Balance at 31.03.2023</b>
	£	£	£	£	£
Kite, Ribbons and Flyers	115,956	43,760	(763)	-	160,480
Croft Cottage	101,679	-	433	-	101,246
Rainbow House	396,534	978,519	562,371	-	812,683
CLICK Café	-	8,381	8,381	-	-
Covid Grant	158,991	-	-	-	158,991
	<u>773,160</u>	<u>1,030,661</u>	<u>570,422</u>	<u>-</u>	<u>1,233,400</u>

**Charity**

Kite, Ribbons and Flyers	115,956	43,760	(763)	-	160,480
Croft Cottage	101,679	-	433	-	101,246
Rainbow House	396,534	978,519	562,371	-	812,683
CLICK Café	-	8,381	8,381	-	-
Covid Grant	158,991	-	-	-	158,991
	<u>773,160</u>	<u>1,030,661</u>	<u>570,422</u>	<u>-</u>	<u>1,233,400</u>

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****22. CAPITAL**

The parent company is limited by guarantee. Every member of the company undertakes to contribute to the company in the event of it being wound up whilst she / he is a member or within one year afterwards, for the payment of debts and liabilities of the company contracted before she / he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of contributories among themselves such amount as may be required not exceeding one pound.

**23. CONNECTED CHARITIES**

The company is affiliated to the national charity for people with cerebral palsy and associated disabilities, SCOPE.

**24. FINANCIAL COMMITMENTS**

a) The parent company had the following minimum payments under operating lease commitments:

<b><u>Office Equipment</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	£	£
Operating leases which expire:		
(a) within one year	7,333	7,333
(b) in the second to fifth year	7,333	14,667
(c) after five years	-	-
	<u>14,667</u>	<u>22,000</u>

**25. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	<b><u>Total</u></b> <b><u>2024</u></b>	<b><u>Total</u></b> <b><u>2023</u></b>
	£	£	£	£
Fund Balances at 31 March 2024 are represented by:				
Fixed Assets	2,083,695	-	2,083,695	1,157,415
Current Assets	(418,356)	1,586,595	1,168,239	1,284,140
Liabilities	(1,448,386)	-	(1,448,386)	(785,531)
Total Net Assets	<u>216,954</u>	<u>1,586,595</u>	<u>1,803,549</u>	<u>1,656,024</u>

**26. RETIREMENT BENEFIT OBLIGATIONS**

The company participates in the Pension Trust's Growth Plan and its Flexible Retirement Plan. It also makes contributions to employees' personal pension plans. The Pension Trust's Growth Plan provides benefits to some 638 non-associated participating employers.

The Flexible Retirement Plan is a wholly a money purchase (i.e. defined contribution) scheme. The Growth Plan is a defined benefit scheme in the UK but because it is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

#### YEAR ENDED 31 MARCH 2024

#### 26. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED

The Growth Plan is classified as a 'last-man standing arrangement', which means that the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2022 to 31 January 2025:

£3,312,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 30 September 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2019 to 30 September 2025:

£11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	<u>2024</u>	<u>2023</u>
	£	£
Present value of pension deficit provision	<u>1,964</u>	<u>4,205</u>
<b>Reconciliation of opening and closing provisions</b>		
Provision at start of period	4,205	6,596
Unwinding of the discount factor (interest expense)	161	124
Deficit contribution paid	(2,403)	(2,403)
Remeasurements - impact of any change in assumptions	1	(112)
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	<u>1,964</u>	<u>4,205</u>
<b>Income and expenditure impact</b>		
Interest expense	161	124
Remeasurements – impact of any change in assumptions	1	(112)
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	<u>162</u>	<u>12</u>

\*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****26. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED**

<b>Assumptions</b>	<u>2024</u> per annum	<u>2023</u> per annum	<u>2022</u> per annum
Rate of discount	<u>5.31%</u>	<u>5.52%</u>	<u>2.35%</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

<b>Deficit contributions schedule</b>	31 March 2024 £	31 March 2023 £	31 March 2022 £
Year 1	2,003	2,403	2,403
Year 2		2,003	2,403
Year 3			2,003
Year 4			
Year 5			
Year 6			
Year 7			
Year 8			

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

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

	<u>2024</u> £	<u>2023</u> £
<b>Net income / (expenditure) for the year (as per the statement of financial activities)</b>	<b>147,526</b>	<b>210,209</b>
<b>Adjustments for:</b>		
Interest receivable	(8,675)	(1,235)
Interest paid	16,138	17,778
(Loss) / Gain on investment assets	(14,706)	11,699
Depreciation and impairment of tangible fixed assets	46,274	51,979
(Increase) in debtors	(23,813)	(23,336)
Increase in creditors	102,918	70,683
Net cash flow from operating activities	<u>265,664</u>	<u>337,777</u>

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

	<u>At 1 April 2023</u>	<u>Cash flow</u>	<u>at 31 March</u> £
<b>Net Cash</b>			
Cash at bank and in hand	<u>1,005,586</u>	<u>- 139,713</u>	<u>865,873</u>
<b>Borrowings</b>			
Debt due within one year	<u>(24,803)</u>	<u>(1,137)</u>	<u>(25,940)</u>
Debt due after one year	<u>(349,393)</u>	<u>(558,797)</u>	<u>(908,190)</u>
	<u>(374,196)</u>	<u>(559,934)</u>	<u>(934,130)</u>
<b>TOTAL</b>	<u>631,390</u>	<u>- 699,647</u>	<u>- 68,257</u>

**29. RELATED PARTY TRANSACTIONS**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with staff and Trustees are disclosed in note 9.

**30. CONTINGENT LIABILITIES**

During the financial year, Geneva Road took out a new bank loan with Natwest Bank.

As continuing security for this bank loan, Geneva Road gives to the bank

- A fixed charge over the following property of the Owner, owned now or in the future.
- All land vested in or charged to the Owner, all fixtures and fittings attached to that land and all rents receivable from any lease granted out of that land.
- All plant and machinery.
- All the goodwill of the Owner's business.
- Any uncalled capital.
- All stock, shares and other securities held by the Owner at any time in any Subsidiary and all income and rights relating to those stocks, shares and securities.
- All intellectual property, licences, claims, insurance policies, proceeds of any insurance and any other legal rights.
- The benefit of any hedging arrangements, futures transactions or treasury instruments.
- A floating charge over all of the other property, assets and rights of the Owner owned now or in the future which are not subject to an effective fixed charge under this deed or under any other security held by then Bank.

**ENHANCEABLE**

England & Wales - Charity number 1053246

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# Accounts

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Company registration number: 3140903  
Charity registration number: 1053246



**CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**ENHANCEABLE**

**CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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**ENHANCEABLE**

**OFFICERS, PROFESSIONAL ADVISERS AND BANKERS**

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**CHARITY REGISTRATION NUMBER** 1053246

**COMPANY REGISTRATION NUMBER** 3140903

**GROUP VAT REGISTRATION NUMBER** 674 1426 34

**TRUSTEES**

Stephen Norton (Chair)  
Angeline Garvey  
Mark Martin  
Hannah Piper  
Rachael Reid  
Julian Rice  
Megan Templeman

**CHIEF EXECUTIVE OFFICER** Julie Hagarty

**REGISTERED OFFICE** 13 Geneva Road  
Kingston upon Thames  
Surrey  
KT1 2TW

**AUDITOR** Cooper Parry Group Limited  
Statutory Auditors  
46 High Street  
Esher  
Surrey  
KT10 9QY

**BANKERS** National Westminster Bank Plc  
Market Place Branch  
5 Market Place  
Kingston upon Thames  
Surrey KT1 1JX

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

#### **YEAR ENDED 31 MARCH 2023**

The Trustees present their report and the audited and consolidated financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing their annual report and consolidated financial statements of the charity.

These financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's governing document the Charities Act 2011 and the 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the financial year and since the financial year end were as follows:

Stephen Norton  
Angeline Garvey  
Mark Martin  
Michael Parker (resigned 19 January 2023)  
Hannah Piper  
Rachael Reid (appointed 19 July 2022)  
Julian Rice  
Megan Templeman

#### **Objectives of the charity**

EnhanceAble ('the Group') exists to promote the care and support, welfare, treatment, education, training, employment and advancement of people who have cerebral palsy, acquired brain injury or another disability.

EnhanceAble is a local charity supporting people with disabilities in and around the Royal Borough of Kingston and the London Borough of Richmond. We have been making a difference to lives for over 60 years and as a charity, we are driven not by the need to make a profit, but by our commitment to be responsive to each of our service users' unique needs.

Our objectives are to help people with disabilities and their parents or carers to truly enhance and improve their lives; hence our name. We support service users of all ages; children, teenagers, young adults and adults and in a variety of different ways and settings; in their homes and in the community, through individual one to one support, our day centre, regular after- school clubs, short breaks and respite care facilities.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2023**

#### **Principal activities of the charity**

##### **Geneva Road**

The Group's day centre in Geneva Road, Kingston offers education, work and leisure activities designed to encourage service users to lead as independent a life as possible as valued members of the community. Courses offered include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities. On 14 February we launched Click Café, a community café and resource designed and run by and for disabled people.

##### **EnhanceAble Living**

We provide care and support services to people in their own homes on an individual basis and also provide outreach services, e.g. helping them gain access to local amenities, and remain living independently. This service is registered with the Care Quality Commission.

##### **EnhanceAble Children's Service**

We run three after-school clubs at Geneva Road;

- KITES- for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism,
- RIBBONS- for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism.
- FLYERS- for children with more complex health and/ or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

##### **EnhanceAble Space**

Launched in May 2014, 'Space' provides a high-quality respite care service for adults with disabilities that was delivered during the year from an owned property in Ewell. The service is registered with the Care Quality Commission for the delivery of accommodation with personal care.

##### **EnhanceAble Children's Respite Service**

Rainbow House launched in the summer of 2021, this high-quality new purpose-built respite care facility serves the needs of children aged 8-17 with multiple disabilities and complex medical needs referred by Achieving for Children ('AfC') who have appointed us as its commissioned provider to deliver services. Rainbow House is owned and funded by AfC with Kingston Council and regulated by OFSTED.

#### **Fund-raising standards information**

Whilst less than 10% of the Group's income comes from fund-raising activities, looking to the future, we plan to expand this. We will therefore ensure that employees, volunteers and third parties working with us to help raise funds comply with the law as it applies to charities and fundraising.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2023**

**Public benefit statement**

The trustees confirm that they have complied with the duty in Section 4 (4) of the Charities Act 2011 by referring to the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the Group and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. Our services are not restricted by gender but because the services we provide are outside the funding capacity of all but a few people and their families, our fees are primarily funded, directly or indirectly, by local authorities.

## ENHANCEABLE

### TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT

YEAR ENDED 31 MARCH 2023

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#### Financial review (including reserves policy)

##### Income:

- Group total income in the year increased by £359,687 (17%) to £2,480,160
- Charity shop sales decreased by £1,964 (3%) to £64,923

##### Expenditure:

- Group total expenditure in the year increased by £212,575 (10%) to £2,258,254
- Expenditure on charity shops and related trading activities decreased by £3,690 (5%) to £63,389

##### Net result in the year

The net movement in funds was a surplus of £210,209 compared with a surplus of £91,320 in the previous year.

##### Geneva Road Ltd - Day Centre Service

Income from charitable activities increased by £98,204 (24%) to £515,300. This resulted in a net deficit of £13,071 for the year ended March 2023.

##### EnhanceAble Living - Domiciliary and Outreach Care Service

Income from charitable activities increased by £5,172 (2%) to £238,347. This resulted in a net deficit of £26,914 for the year ended March 2023.

##### EnhanceAble Space - Adult Respite Care Service

Income from charitable activities decreased by £81,514 (15%) to £606,732. This resulted in a net surplus of £83,788 for the year ended March 2023.

##### EnhanceAble Children 's Services - Kite, Ribbons and Flyers

Income from charitable activities decreased by £6,240 (12%) to £43,760. This resulted in a net surplus of £11,886 for the year ended March 2023.

##### EnhanceAble Children's Services- Rainbow House

Income from charitable activities increased by £122,682 (14%) to £978,518. This resulted in a surplus of £415,045 for the year ended March 2023.

## ENHANCEABLE

### TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT

YEAR ENDED 31 MARCH 2023

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#### Reserves Policy

At 31 March 2023, unrestricted funds were £422,622. and the free reserves available for general charitable purposes (unrestricted reserves less the book value of tangible fixed assets net of mortgage borrowings repayable after more than one year) were £1,233,399.

The Group's reserves policy aims to balance several financial aims and objectives which are to:

- Invest in fixed assets and resources used for charitable purposes,
- Fund debtors arising in the ordinary course of the charity' s affairs,
- address difficult or unforeseen circumstances,
- Fund losses arising from new charitable activities, investments and other activities, and
- Fund the amount by which the actuarial deficit exceeds pension liabilities reported in the balance sheet.

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2023**

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Throughout the year the Charity has continued to develop and to deliver high quality services in a challenging environment, delivering in excess of 100,800 support hours and reaching in excess of 200 people with disabilities.

We have continued to invest in developing our services and have invested in our professional workforce, notably in training and developing people to deliver the highest quality care and support to the people who use our services.

Throughout our work in all areas, EnhanceAble has continued to be an organisation driven by its values:

- We recognise that each person is unique,
- We are a not-for-profit organisation,

We value inclusion,

- We are innovative
- We are responsive to the needs of the people using our services, and
- We strive for excellence in everything we do.

As an organisation, we are passionate about the way we approach and carry out our work, which can be summarised as follows:

- We aim to be flexible and agile in all our responses, we include people and consult widely,
- We acknowledge our mistakes and having identified them, strive to learn from them, we put people first, treating everyone with dignity, respect and kindness,
- We don't put people 'in boxes', and
- We aim to build relationships of trust and loyalty.

All of our strategic planning is underpinned by these values.

We have continued to explore other routes to raising funds and will continue to develop these in future years. We have sought to find ways of broadening our catchment area and raising our profile within neighbouring boroughs, whilst continuing to focus on the communities we presently serve.

We aim to continue upgrading our day centre facilities, extending this service to provide more 'drop-in' facilities for individual service users, their carers and support workers. We also aim to continue investing in our staff and digital infrastructure to ensure that we communicate effectively with supporters, volunteers, service users, their families, friends, and carers.

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 23**

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#### **Strategic Report**

##### **Geneva Road**

Our aim will be to continue providing a range of high-quality educational, therapeutic and social events using trained, skilled and well-managed staff and to provide an environment at Geneva Road that is stimulating, safe and appropriate for the people we support. In the last financial year we supplied 5190 1:1 support hours and 6042 day placements at the service.

##### **EnhanceAble Living**

In 2022/23, the service delivered 10,274 (2021/2022 10,404) hours of chargeable support; an average of 197 (2021/22 200) client hours per week.

EnhanceAble Living was inspected by the Care Quality Commission in February 2022 and deemed to be good across all domains.

EnhanceAble Living exists to provide peripatetic support for local people with disabilities . This support may take place in a service user's home, an educational facility or local amenities. The strategic aim of this service is to provide individuals with high-level individualised care that can meet the needs particularly of those with more complex requirements; for example, people who have more challenging behaviour or people with specialised physical needs.

All support provided is at least on a one-to-one basis and staff are selected for their ability to work without direct supervision. Activities include skills development, promoting independence, looking after service users' homes and supporting their leisure and social activities. A recent strategic move has been to enable service users to access activities at Geneva Road free-of-charge, which recognises that many of our service users have very low disposable incomes.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

#### **YEAR ENDED 31 MARCH 2023**

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##### **EnhanceAble Space**

During 2022/2023 chargeable occupancy rates increased to 73%. from 60% in 2021/22.

Surveys and feedback about our adult respite care service have all been very positive, and we were inspected by CQC in May 2022 and were deemed to be overall “good” across and “outstanding” in relation to the Responsive domain .

##### **Kite, Ribbons and Flyers**

For the past 10 years, we have provided after-school clubs (groups) for children with Asperger's Syndrome and for children with complex needs. In 2022/23, and following an open tender exercise we were awarded the contract to continue supplying these services for at least a further three years. The new contract began in September 2022.

These groups now continue to be enjoyed by children and young people and provided by EnhanceAble with Achieving for Children grant funding.

##### **Rainbow House**

Rainbow House is a 7 bedroom, purpose built short breaks service for children with disabilities that opened in August 2021. The property is owned by Kingston Council and the care / support service is commissioned via contract by Achieving for Children (AfC).

Rainbow House provided 1041 short breaks for disabled children in 2022/23

The service received its first inspection from Ofsted in February 2023 and was deemed to be “Good” across all domains.

## ENHANCEABLE

### TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT

YEAR ENDED 31 MARCH 2023

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#### **Fundraising**

We closed one of our two charity shops at the end of its lease. The shops and related activities generated a break even position during the year. The financial performance of the remaining shop remains under continuous review by EnhanceAble's Senior Management Team and Board of Trustees.

#### **Plans and objectives for future periods**

We are working with our funders to jointly determine future plans and funding in all areas. We remain committed to continuing to provide only high quality, user centred services and are ambitious to grow and develop the services we provide. Operation of the Geneva Road Centre without a significant deficit has enabled us to plan a number of important developments in the life of EnhanceAble. Our plans for the future mean that we will;

- Ensure that EnhanceAble has high quality personalised care, kindness, respect and dignity at its heart.
- Ensure financial stability and long-term viability by investing in our capacity to raise funds. We will support our fundraising in a range of ways, including investing in the growth of our community fundraising groups.
- Value our professional workforce and support them in doing their jobs well. Continue to train and develop people to deliver the highest quality care and explore how we can share our experience with other organisations, carers and support workers.
- Continue to upgrade the facilities at our Geneva Road Centre; extending this service to provide 'drop-in' facilities for individual service users, their carers and support workers. This will involve developing systems for people with disabilities to spot-purchase individual activities and courses that enable them to enjoy the benefits of a staffed and structured service whilst also pursuing other activities.
- Provide respite care for children with disabilities at Rainbow House, Chessington..
- Invest in our staff and digital infrastructure to ensure we can communicate effectively with everyone we want to reach - from supporters and volunteers through to service users, their families, friends and carers.
- Promote our brand, raise our profile and broaden our service offering to existing and new users both within existing catchment areas and by extending to neighbouring boroughs.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2023**

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#### **Structure, Governance and Charitable Status**

The Group's origins stretch-back 60 years as a local branch of what was then called The Spastics' Society and subsequently as North Surrey Group Scope, an unincorporated charity.

EnhanceAble was incorporated in England and Wales as a company limited by guarantee on 22 December 1995 (Registered Company No. 3140903) and registered as a charity on 28 March 1996 (Registered Charity No. 1053246). On 1 April 1996 the Group took over all the assets and activities of North Surrey Group Scope (Registered Charity No 209741) and the name was changed from North Surrey Group Scope to EnhanceAble on 30 November 2005.

The Group's Day Centre services in Kingston are supplied through its wholly owned subsidiary, Geneva Road Limited (Registered No. 3048810) a company limited by shares.

#### **Recruitment and appointment of new trustees**

New trustees are recruited and appointed from two sources. Firstly, clients of the group are encouraged to nominate potential directors from among the client group, so as to ensure good client representation on the trustee board. The people nominated are then eligible for election at the Annual General Meeting. Secondly, a Nominations sub-Committee of the board identifies the type of expertise required to ensure that the board as a whole can properly fulfil its responsibilities and then seeks to recruit suitable trustees by consulting other voluntary organisations, professional bodies and / or by advertising. Potential trustees are interviewed and are then nominated for election at the Annual General Meeting. The board may co-opt such individuals in the first instance.

#### **Induction and training of trustees**

The induction programme for new trustees includes briefings from the Chair and the Chief Executive and the provision of copies of basic information including the constitutional documents, the latest accounts and business plan and Charity Commission documents on the duties of trustees.

#### **Organisational structure and decision- making process**

The Group is controlled by the Board of Trustees, which meets regularly and at least four times each year. Day to day management is delegated to the Chief Executive Officer, who reports to the Chair of the Trustees. The activities of the Geneva Road Centre are managed by our subsidiary company Geneva Road Limited. The managers of the Geneva Road Centre, EnhanceAble Children's Service, EnhanceAble Living, EnhanceAble Space, Rainbow House and the Volunteer Support manager report to the Chief Executive.

The board is further supported by finance and investment, nominations and HR sub-Committees, which have terms of reference and a dedicated chair.

## ENHANCEABLE

### TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT

YEAR ENDED 31 MARCH 2023

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#### Related parties and wider networks

The Group is an independent charity that receives in excess of 90% of its funding, directly or indirectly, from local authorities. Approximately 40% of service users are funded by the Royal Borough of Kingston upon Thames, 30% by Surrey and the remainder by the London Borough of Richmond upon Thames, Hounslow and other local boroughs.

#### Risk Management

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated below, combined with our annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks that we face and confirm that they have established systems to mitigate the significant risks.

#### Trustees' responsibilities

The Trustees who are also Directors of EnhanceAble (a charitable company - 'the Charity') for the purposes of Company Law are responsible for preparing the Trustees' Annual Report 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 10 2);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and the group and 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2023**

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**Disclosure of information to the auditors**

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

there is no relevant audit information of which the charitable company's auditors are unaware; and

we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

**Auditors**

The audit business of Haines Watts Kingston LLP was acquired by Cooper Parry Group Limited on 14 November 2023. Haines Watts Kingston LLP has resigned as auditor and Cooper Parry Group Limited has been appointed in its place.

Cooper Parry Group Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

On behalf of the board

Signed

Date

## Independent Auditor's Report to the Trustees of Enhanceable

### **Opinion**

We have audited the financial statements of EnhanceAble (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise a Statement of Financial Activities, a Balance Sheet, a Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Independent Auditor's Report to the Trustees of Enhanceable**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 2.12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## Independent Auditor's Report to the Trustees of Enhanceable

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material
- misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We discussed with the Treasurer the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Jane Wills FCA MA (Senior Statutory Auditor)**

for and on behalf of

### **Cooper Parry Group Limited**

Statutory Auditor

Aissela, 46 High Street

Esher

Surrey

KT10 9QY

## ENHANCEABLE

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	450	-	450	2,984
Charitable activities	3	1,360,379	1,030,660	2,391,039	1,994,662
Other trading activities	4	64,923	-	64,923	66,887
Investments	5	1,235	-	1,235	32
Other	6	22,513	-	22,513	55,908
<b>Total income and endowments</b>		<b>1,449,500</b>	<b>1,030,660</b>	<b>2,480,160</b>	<b>2,120,473</b>
<b>Expenditure on:</b>					
Trading activities	7	63,389	-	63,389	67,078
Charitable activities	8	1,624,444	570,421	2,194,865	1,978,600
<b>Total expenditure</b>		<b>1,687,833</b>	<b>570,421</b>	<b>2,258,254</b>	<b>2,045,678</b>
<b>Net (expenditure) / income before transfers</b>		<b>(238,333)</b>	<b>460,239</b>	<b>221,908</b>	<b>74,795</b>
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net incoming resources before other recognised gains and losses</b>		<b>(238,333)</b>	<b>460,239</b>	<b>221,908</b>	<b>74,795</b>
<b>Other recognised gains:</b>					
Gain on investment assets		(11,699)	-	(11,699)	16,525
<b>Net movement in funds</b>		<b>(250,032)</b>	<b>460,239</b>	<b>210,209</b>	<b>91,320</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		672,654	773,160	1,445,814	1,354,494
<b>Total funds carried forward</b>		<b>422,622</b>	<b>1,233,399</b>	<b>1,656,023</b>	<b>1,445,814</b>

The notes on pages 7a to 7k form part of these financial statements.

# ENHANCEABLE

## CONSOLIDATED AND CHARITY BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	<u>Notes</u>	<u>Total funds Group 2023</u>	<u>Total funds Charity 2023</u>	<u>Total funds Group 2022</u>	<u>Total funds Charity 2022</u>
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	978,600	978,600	1,001,439	1,001,439
Investments	13	178,815	178,915	190,513	190,613
<b>TOTAL FIXED ASSETS</b>		<b>1,157,415</b>	<b>1,157,515</b>	<b>1,191,953</b>	<b>1,192,053</b>
<b>CURRENT ASSETS</b>					
Debtors	14	278,554	769,463	255,219	371,586
Amounts owed by group undertakings	15	-	-	-	-
Cash at bank and in hand		1,005,586	344,401	737,473	572,951
<b>TOTAL CURRENT ASSETS</b>		<b>1,284,140</b>	<b>1,113,865</b>	<b>992,692</b>	<b>944,538</b>
<b>LIABILITIES</b>					
Creditors: Amount falling due within one year	16	(431,934)	(275,217)	(356,734)	(296,273)
<b>NET CURRENT ASSETS</b>		<b>852,207</b>	<b>838,649</b>	<b>635,957</b>	<b>648,266</b>
<b>Creditors: Amount falling due after one year</b>					
Property mortgage	17	(349,393)	(349,393)	(375,499)	(375,499)
Retirement benefit obligations	25	(4,205)	(4,205)	(6,596)	(6,596)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,656,023</b>	<b>1,642,566</b>	<b>1,445,814</b>	<b>1,458,224</b>
<b>FUNDS</b>					
Unrestricted income funds	19	422,623	409,166	672,654	685,064
Restricted income funds	20	1,233,400	1,233,399	773,160	773,160
<b>TOTAL FUNDS</b>		<b>1,656,023</b>	<b>1,642,566</b>	<b>1,445,814</b>	<b>1,458,224</b>

These accounts have been prepared in accordance with the provisions applicable to companies that are subject to the small companies' regime.

Approved by the board on ..... 2023

.....

Director

Company Registration Number: 3140903

The notes on pages 7a to 7k form part of these financial statements.

**ENHANCEABLE****CONSOLIDATED STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2023**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		£	£
<b>Cash flows from operating activities</b>	26	337,777	270,764
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(29,140)	(54,634)
Purchase of investments		-	-
Interest from investments		1,235	32
<b>Net cash used in investing activities</b>		(27,905)	(54,602)
<b>Cash flows from financing activities</b>			
Cash inflows from new borrowing		-	-
Repayments of borrowing		(23,980)	(21,041)
Interest paid		(17,778)	(15,752)
<b>Net cash provided by financing activities</b>		(41,758)	36,793
<b>Net decrease in cash and cash equivalents</b>		268,114	179,369
<b>Cash and cash equivalents at 1 April 2022</b>		737,472	558,103
<b>Cash and cash equivalents at 31 March 2023</b>	27	1,005,586	737,472
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		1,005,586	737,472
<b>Cash and cash equivalents at 31 March 2023</b>		1,005,586	737,472

The notes on pages 7a to 7k form part of these financial statements.

# ENHANCEABLE

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### a. General information and basis of preparation

EnhanceAble ('the Charity') is a company limited by guarantee and was incorporated in England and Wales on 22 December 1995 with the registered number 3140903. It was registered as a charity on 28 March 1996 with the registered number 1053246 and on 1 April 1996 the Charity took over all the assets and activities of North Surrey Group Scope, an unincorporated charity with the registered number 209741.

The Charity's day centre services in Geneva Road, Kingston are supplied through a wholly owned subsidiary, Geneva Road Limited, a company limited by shares and incorporated in England and Wales with the registered number 3048810.

The address of the registered office is given in the charity information on page 3 of these financial statements.

The Charity exists to serve people with cerebral palsy and other disabilities. The nature of its operations and principal activities are as follows:

Geneva Road Day Centre offers education, work and leisure activities designed to encourage its service users to lead as independent a life as possible as valued members of the community. Courses include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities.

EnhanceAble Living provides care and support services to disabled people in their own homes on an individual basis and provides outreach services, e.g. helping them gain access to local amenities, such as the local swimming pool, or to go shopping, etc. This service is registered with the Care Quality Commission.

EnhanceAble Space was launched in 2014 to provide a high quality respite care service for disabled adults and is delivered from a large detached house located at 221A Malden Road, Worcester Park, Surrey KT3 6AG.

EnhanceAble Children's Service runs three after school clubs and a respite care service for disabled children;

1. KITES - for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism,
2. RIBBONS - for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism and
3. FLYERS - for children with more complex health and / or physical disabilities

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

Rainbow House was launched in 2021 to provide a high quality respite care service for disabled children aged 8-18 referred by the Richmond Disabled Children's Service. Rainbow House is owned by Richmond Council and the Charity is funded to run and manage the service, which is registered with and regularly inspected by Ofsted.

Click Café was launched in 2022 to provide refreshments in the afternoons at the Geneva Road Day Centre. The refreshment service runs five days a week and is open to the public.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in Sterling, which is the functional currency of the Charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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#### b. Consolidated Financial Statements

These financial statements consolidate the results of the charity and its wholly-owned subsidiary company Geneva Road Limited. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by the Companies Act 2006 and

#### c. Incoming Resources

##### i) Legacies

Legacies are brought into the accounts when they become capable of financial measurement.

##### ii) Donations

Donations are accounted for on a receipts basis.

##### iii) Gifts in Kind

Assets donated for use by the group are recognised as incoming resources when received.

##### iv) Grants

Grants are recognised when the conditions for receipts have been met.

Grants restricted to future accounting periods are deferred and recognised in those future accounting periods. Otherwise, grants are recognised in the Statement of Financial Activities in a similar manner to other incoming resources. Grants received for specific purposes are accounted for as restricted funds.

##### v) Shops

Incoming resources from the charity's shops are included when receivable.

#### d. Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which can not be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

#### e. Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property Improvements	between 3 and 10 years straight line
Long Leasehold Property	between 5 and 25 years straight line
Short Leasehold - Shop	3 years straight line
Motor Vehicles	5 years straight line
Equipment, Fixtures and Fittings	between 3 and 7 years straight line
Computer Equipment	4 years straight line

#### f. Investments

The Charity's unlisted investments are stated at cost. Provision for any diminution in the value of investments is only made when the diminution is considered to be permanent.

The Charity's investment portfolio is stated at fair value with changes in fair value being recognised in the Statement of Financial Activities.

#### g. Pension Costs

The company participates in the Pension Trust's Growth and Flexible Retirement Plans.

The Growth Plan is a multi-employer plan which is in most respects a money purchase plan but it has some guarantees. The Flexible Retirement Plan is also a multi-employer plan and is wholly a money purchase plan. pension cost charge represents contributions payable by the company to the Growth Plan and to the Flexible Retirement Plan.

#### h. Restricted Funds

which have been raised for specific purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### i. Unrestricted Funds

Unrestricted Funds are available for use at the discretion of the trustees in furthering the general objectives of the charity and have not been designated for other purposes.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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**j. Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

**k. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**l. Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**m. Financial instruments**

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability.

**n. Going concern**

The Trustees, having considered the financial position of the Charity as well as its future aims and forecast cash flows, have concluded that the Charity will continue to operate for the foreseeable future and at least until 12 months from the signing of these financial statements.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

#### 2. INCOME FROM DONATIONS AND LEGACIES

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £
Donations - Other	450	-	450	2,984	-	2,984

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £
EnhanceAble Living Care Fees	238,347	-	238,347	233,175	-	233,175
EnhanceAble Space Fees	606,732	-	606,732	400,352	-	400,352
Geneva Road Centre Fees	515,300	-	515,300	417,096	-	417,096
Geneva Road Centre Sales	-	-	-	-	-	-
Kite, Ribbons and Flyers	-	43,760	43,760	-	50,000	50,000
Rainbow House	-	978,518	978,518	-	855,836	855,836
Croft Cottage	-	-	-	-	38,202	38,202
Click Café	-	8,382	8,382	-	-	-
	<u>1,360,379</u>	<u>1,030,661</u>	<u>2,391,040</u>	<u>1,050,624</u>	<u>944,038</u>	<u>1,994,662</u>

#### 4. INCOME FROM OTHER TRADING ACTIVITIES

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £
Shop income	64,923	-	64,923	66,887	-	66,887
Jumble and rag sales	-	-	-	-	-	-
	<u>64,923</u>	<u>-</u>	<u>64,923</u>	<u>66,887</u>	<u>-</u>	<u>66,887</u>

#### 5. INCOME FROM INVESTMENTS

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £
Interest	1,235	-	1,235	32	-	32
	<u>1,235</u>	<u>-</u>	<u>1,235</u>	<u>32</u>	<u>-</u>	<u>32</u>

#### 6. OTHER INCOME

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2023</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £
Sundry income	22,512	-	22,512	41,655	-	41,655
Government Grant	-	-	-	-	14,253	14,253
	<u>22,512</u>	<u>-</u>	<u>22,512</u>	<u>41,655</u>	<u>14,253</u>	<u>55,908</u>

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

#### 7. ANALYSIS OF EXPENDITURE ON TRADING ACTIVITIES

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2023</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2022</u>
	£	£	£	£	£	£
Staff costs	38,329	-	38,329	36,222	-	36,222
Shop repairs	218	-	218	250	-	250
Other shop expenses	24,842	-	24,842	30,606	-	30,606
Jumble and rag sale expenses	-	-	-	-	-	-
<b>Total</b>	<b>63,389</b>	<b>-</b>	<b>63,389</b>	<b>67,078</b>	<b>-</b>	<b>67,078</b>

#### 8. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2023</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2022</u>
	£	£	£	£	£	£
Expenditure on each activity was as follows:						
EnhanceAble Living	265,261	-	265,261	264,968	-	264,968
EnhanceAble Space	423,652	-	423,652	624,673	-	624,673
Geneva Road Centre	503,184	-	503,184	437,273	-	437,273
Kite, Ribbons and Flyers	-	(763)	763	-	965	965
Rainbow House	-	562,370	562,370	-	459,301	459,301
Croft Cottage	-	433	433	-	34,454	34,454
Click Café	-	8,381	8,381	-	-	-
Central support costs not reallocated	432,348	-	432,348	156,966	-	156,966
<b>Total</b>	<b>1,624,444</b>	<b>570,421</b>	<b>2,194,865</b>	<b>1,483,880</b>	<b>494,720</b>	<b>1,978,600</b>

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2023</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2022</u>
	£	£	£	£	£	£
The expenditure on charitable activities can be further analysed as follows:						
Service costs	9,640	-	9,640	11,694	1,080	12,774
Payments to members	-	-	-	-	-	-
Staff costs	1,286,409	525,335	1,811,744	1,058,837	484,875	1,543,712
Transport and travel	48,727	362	49,089	30,337	2,869	33,206
Cost of meals	2,981	7,471	10,453	4,590	4,060	8,649
Rent and rates	15,400	15,400	-	15,400	15,400	-
Insurances	-	-	-	1,434	-	1,434
Utility costs	33,901	-	33,901	20,761	-	20,761
Printing, postage, stationery and telecommunications	18,709	1,143	19,852	8,097	627	8,724
Repairs and renewals	20,249	-	20,249	8,035	40	8,075
Cleaning and waste disposal	11,109	-	11,109	7,618	-	7,618
General expenses	74,596	29,033	103,629	87,818	11,774	99,592
Bad debts	55,342	-	55,342	102,855	-	102,855
Members' courses	18,939	-	18,939	7,768	-	7,768
Staff recruitment	8,718	22,476	31,194	6,452	4,750	11,202
Training costs	29,529	-	29,529	7,162	-	7,162
Depreciation	51,980	-	51,980	50,209	-	50,209
(Profit) / loss on disposal of fixed assets	-	-	-	-	-	-
Ofsted Inspection	-	-	-	-	45	45
Auditor's remuneration (see below)	20,000	-	20,000	12,000	-	12,000
Other professional fees	6,600	-	6,600	14,173	-	14,173
Bank Charges	4,519	-	4,519	12,888	-	12,888
Interest Expense	17,778	-	17,778	15,752	-	15,752
<b>Total</b>	<b>1,624,444</b>	<b>570,421</b>	<b>2,194,864</b>	<b>1,483,880</b>	<b>494,720</b>	<b>1,978,600</b>

Auditor's remuneration comprises fees payable to the Charity's auditor for the audit of the Charity's annual financial statements and that of its subsidiary, Geneva Road Limited.

#### 9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Key Management Personnel of EnhanceAble comprises the Trustees and the Chief Executive, Mrs Julie Hagarty. There were no donations from Trustees to the Charity during the year (2022: £nil).

Trustees neither received nor waived remuneration during the year (2022: £nil). No expenses were reimbursed to trustees during the year (2022: nil). Total employee benefits paid during the year to the Chief Executive amounted to £64,988 (2022: £64,988).

ENHANCEABLE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

10. STAFF COSTS AND EMPLOYEE BENEFITS

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2023</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2022</u> £
Salaries and wages	1,220,346	468,665	1,689,011	958,864	433,206	1,392,070
Social security costs	70,773	40,395	111,168	82,085	33,850	115,935
Pensions	33,619	16,275	49,894	53,219	17,819	71,039
	<u>1,324,738</u>	<u>525,335</u>	<u>1,850,073</u>	<u>1,094,169</u>	<u>484,875</u>	<u>1,579,044</u>

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	<u>2023</u> <u>Number</u>	<u>2023</u> <u>FTE</u>	<u>2022</u> <u>Number</u>	<u>2022</u> <u>FTE</u>
Charitable activities	63	48	72	54
Central Support	7	6	8	8
Shops	1	1	2	1
<b>Total</b>	<u>71</u>	<u>55</u>	<u>82</u>	<u>63</u>

11. TRANSFERS

No transfer between restricted funds and unrestricted funds occurred during the year.

12. TANGIBLE ASSETS

	<u>Motor</u> <u>Vehicles</u>	<u>Computer</u> <u>Equipment</u>	<u>Office</u> <u>Equipment</u>	<u>Furniture</u> <u>Fixtures Plant</u> <u>&amp; Machinery</u>	<u>Leasehold</u> <u>Land &amp;</u> <u>Buildings</u>	<u>Freehold</u> <u>Property</u>	<u>2023</u> <u>Total</u>
<b>Group</b>							
<b>Cost or Valuation</b>	£	£	£	£	£	£	£
At 1 April 2022	125,567	45,373	6,505	150,122	688,388	838,608	1,854,563
Additions	-	3,412	-	1,964	23,764	-	29,140
Intra group transfers	-	-	0	-	-	-	-
Disposals	-	-	(798)	-	-	-	(798)
At 31 March 2023	<u>125,567</u>	<u>48,785</u>	<u>5,707</u>	<u>152,086</u>	<u>712,152</u>	<u>838,608</u>	<u>1,882,905</u>
<b>Depreciation</b>							
At 1 April 2022	116,457	43,296	6,505	128,639	513,629	44,597	853,123
Disposals	-	-	(798)	-	-	-	(798)
Intra group transfers	-	-	-	-	-	-	0
Charge for the year	9,110	1,608	0	10,276	25,411	5,575	51,980
At 31 March 2023	<u>125,567</u>	<u>44,904</u>	<u>5,707</u>	<u>138,915</u>	<u>539,040</u>	<u>50,172</u>	<u>904,305</u>
<b>Net Book Value</b>							
At 31 March 2023	<u>0</u>	<u>3,881</u>	<u>-</u>	<u>13,171</u>	<u>173,112</u>	<u>788,436</u>	<u>978,600</u>
At 31 March 2022	<u>9,110</u>	<u>2,077</u>	<u>-</u>	<u>21,483</u>	<u>174,759</u>	<u>794,011</u>	<u>1,001,440</u>
<b>Charity</b>							
<b>Cost or Valuation</b>	£	£	£	£	£	£	£
At 1 April 2022	125,567	45,373	6,505	150,122	688,388	838,608	1,854,563
Additions	-	3,412	-	1,964	23,764	-	29,140
Disposals	-	-	(798)	-	-	-	(798)
At 31 March 2023	<u>125,567</u>	<u>48,785</u>	<u>5,707</u>	<u>152,086</u>	<u>712,152</u>	<u>838,608</u>	<u>1,882,905</u>
<b>Depreciation</b>							
At 1 April 2022	116,457	43,296	6,505	128,639	513,629	44,597	853,123
Disposals	-	-	(798)	-	-	-	(798)
Charge for the year	9,110	1,608	0	10,276	25,411	5,575	51,980
At 31 March 2023	<u>125,567</u>	<u>44,904</u>	<u>5,707</u>	<u>138,915</u>	<u>539,040</u>	<u>50,172</u>	<u>904,305</u>
<b>Net Book Value</b>							
At 31 March 2023	<u>0</u>	<u>3,881</u>	<u>-</u>	<u>13,171</u>	<u>173,112</u>	<u>788,436</u>	<u>978,600</u>
At 31 March 2022	<u>9,110</u>	<u>2,077</u>	<u>-</u>	<u>21,483</u>	<u>174,759</u>	<u>794,011</u>	<u>1,001,440</u>

ENHANCEABLE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

13. FIXED ASSET INVESTMENTS	31/03/2023	31/03/2023	2023	2022
	Units (no.)	Cost (£)	Value (£)	Value (£)
COIF Charities Property Fund	20,726	25,000	20,726	26,469
COIF Investment Fund	8,437	125,000	158,089	164,044
		<u>150,000</u>	<u>178,815</u>	<u>190,513</u>

£200,000 has been invested in the CCLA COIF Charities Deposit, Property and Investment Funds.

Shares in Subsidiary Undertaking 100 100

Subsidiary	Class of shares held	% of shares held	Turnover	Profit for the Year	Aggregate Reserves
Geneva Road Limited	Ordinary £1	100	<u>£529,050</u>	<u>£25,866</u>	<u>£13,556</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	General		
	£	2023	2022
Trade debtors	229,989	229,989	226,035
Prepayments	22,629	22,629	19,256
Other taxation and social security	16,389	16,389	-
Other debtors	9,548	9,548	9,929
	<u>278,554</u>	<u>278,554</u>	<u>255,219</u>
<b>Charity</b>			
Trade debtors	146,600	146,600	71,265
Prepayments	3,250	3,250	10,222
Other debtors	9,546	9,546	9,927
Amounts owed by group undertakings	610,066	610,066	280,173
	<u>769,461</u>	<u>769,461</u>	<u>371,586</u>

15. AMOUNTS OWED BY GROUP UNDERTAKINGS

Charity	2023	2022
	£	£
Amounts owed by Geneva Road Limited	<u>(610,066)</u>	<u>(280,173)</u>

As explained in note 13 the charity owns 100% of the shares in the above-named company. The directors of Geneva Road Limited have given an undertaking to give a floating charge over the assets of the company to EnhanceAble. Interest is payable at a rate of 4.75% per annum (2022: 4.75% per annum) and the loan is repayable on demand.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2023			2022		
		£	£		£	£
Property mortgage	Note 18	24,803	22,677			
Trade creditors		276,045	185,951			
Other taxation and social security		-	45,540			
Other creditors and accruals		131,088	102,566			
		<u>431,934</u>	<u>356,734</u>			
<b>Charity</b>						
Property mortgage	Note 18	24,803	22,677			
Trade creditors		129,425	185,951			
Other taxation and social security		-	28,445			
Other creditors and accruals		120,988	59,200			
		<u>275,217</u>	<u>296,273</u>			

17 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Group	2023			2022		
		£	£		£	£
<b>Property mortgage</b>						
Amounts due 2-5 years		85,174	77,871			
Amounts due after 5 years		264,219	297,628			
	Note 18	<u>349,393</u>	<u>375,499</u>			
<b>Charity</b>						
<b>Property mortgage</b>						
Amounts due 2-5 years		85,174	77,871			
Amounts due after 5 years		264,219	297,628			
	Note 18	<u>349,393</u>	<u>375,499</u>			

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

#### 18. PROPERTY MORTGAGE

Included in creditors falling due within one year and after more than one year is a Property Mortgage, secured with a fixed charge on the freehold property owned by EnhanceAble.

The loan is repayable in 180 months with 140 remaining as at 31 March 2023.

Interest is charged at a fixed rate of 4.49% for the first ten years and at the Bank of England Base Rate plus 2.4% thereafter.

#### 19. UNRESTRICTED FUNDS

	<u>2023</u>	<u>2022</u>
<u>Group</u>	£	£
At 1 April 2022	672,654	1,044,905
Net incoming / (outgoing) resources	(238,333)	(388,776)
Transfer from/(to) restricted funds	-	-
Other recognised gains/(losses)	(11,699)	16,525
At 31 March 2023	<u>422,623</u>	<u>672,654</u>
<u>Charity</u>	£	£
At 1 April 2022	685,064	1,046,303
Net (outgoing) / incoming resources	(264,199)	(377,764)
Transfer to restricted funds	-	-
Other recognised gains/(losses)	(11,699)	16,525
At 31 March 2023	<u>409,166</u>	<u>685,064</u>

#### 20. RESTRICTED FUNDS

EnhanceAble Children's Services (ECS) runs three 'after school' clubs, Kite, Ribbons and Flyers, for young people who have Asperger's Syndrome or high functioning Autism. It also manages a respite care and short break service known as Croft Cottage for children and young people aged between 8 and 18.

##### Movements in funds - Year ending 31 March 2023

	<u>Balance at</u>	<u>Incoming</u>	<u>Expenditure,</u>	<u>Transfers</u>	<u>Balance at</u>
<u>Group</u>	£	Resources	Gains and	£	31.03.2023
		£	Losses		£
Kite, Ribbons and Flyers	115,956	43,760	(763)	-	160,480
Croft Cottage	101,679	-	433	-	101,246
Rainbow House	396,534	978,519	562,371	-	812,683
CLICK Café	-	8,381	8,381	-	-
Covid Grant	158,991	-	-	-	158,991
	<u>773,160</u>	<u>1,030,661</u>	<u>570,422</u>	<u>-</u>	<u>1,233,400</u>

##### Charity

Kite, Ribbons and Flyers	115,956	43,760	(763)	-	160,480
Croft Cottage	101,679	-	433	-	101,246
Rainbow House	396,534	978,519	562,371	-	812,683
CLICK Café	-	8,381	8,381	-	-
Covid Grant	158,991	-	-	-	158,991
	<u>773,160</u>	<u>1,030,661</u>	<u>570,422</u>	<u>-</u>	<u>1,233,400</u>

##### Movements in funds - Year ending 31 March 2022

	<u>Balance at</u>	<u>Incoming</u>	<u>Expenditure,</u>	<u>Transfers</u>	<u>Balance at</u>
<u>Group</u>	£	Resources	Gains and	£	31.03.2022
		£	Losses		£
Kite, Ribbons and Flyers	66,921	50,000	965	-	115,956
Croft Cottage	97,930	38,203	34,454	-	101,679
Rainbow House	-	855,836	459,302	-	396,534
Covid Grant	144,738	14,253	-	-	158,991
	<u>309,589</u>	<u>958,293</u>	<u>494,721</u>	<u>-</u>	<u>773,160</u>

##### Charity

Kite, Ribbons and Flyers	66,921	50,000	965	-	115,956
Croft Cottage	97,930	38,203	34,454	-	101,679
Rainbow House	-	855,836	459,302	-	396,534
Covid Grant	144,738	14,253	-	-	158,991
	<u>309,589</u>	<u>958,293</u>	<u>494,721</u>	<u>-</u>	<u>773,160</u>

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

#### 21. CAPITAL

The parent company is limited by guarantee. Every member of the company undertakes to contribute to the company in the event of it being wound up whilst she / he is a member or within one year afterwards, for the payment of debts and liabilities of the company contracted before she / he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of contributories among themselves such amount as may be required not exceeding one pound.

#### 22. CONNECTED CHARITIES

The company is affiliated to the national charity for people with cerebral palsy and associated disabilities, SCOPE.

#### 23. FINANCIAL COMMITMENTS

a) The parent company had the following minimum payments under operating lease commitments:

	<u>2023</u>	<u>2022</u>
	£	£
<b>Land and Buildings</b>		
Operating leases which expire:		
(a) within one year	-	7,254
(b) in the second to fifth year	-	-
(c) after five years	-	-
	<u>-</u>	<u>7,254</u>

b) **Office Equipment**

	£	£
Operating leases which expire:		
(a) within one year	7,333	7,333
(b) in the second to fifth year	14,667	22,000
(c) after five years	-	-
	<u>22,000</u>	<u>29,333</u>

#### 24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	<u>Total 2023</u>	<u>Total 2022</u>
	£	£	£	£
Fund Balances at 31 March 2022 are represented by:				
Fixed Assets	1,157,415	-	1,157,415	1,191,953
Current Assets	50,741	1,233,400	1,284,140	992,692
Liabilities	(785,531)	-	(785,531)	(738,832)
Total Net Assets	<u>422,625</u>	<u>1,233,400</u>	<u>1,656,024</u>	<u>1,445,814</u>

#### 25. RETIREMENT BENEFIT OBLIGATIONS

The company participates in the Pension Trust's Growth Plan and its Flexible Retirement Plan. It also makes contributions to employees' personal pension plans. The Pension Trust's Growth Plan provides benefits to some 638 non-associated participating employers.

The Flexible Retirement Plan is a wholly a money purchase (i.e. defined contribution) scheme. The Growth Plan is a defined benefit scheme in the UK but because it is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

#### 25. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED

The Growth Plan is classified as a 'last-man standing arrangement', which means that the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2022 to 31 January 2025:

£3,312,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 30 September 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2019 to 30 September 2025:

£11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	<u>2023</u>	<u>2022</u>
	£	£
Present value of pension deficit provision	<u>4,205</u>	<u>6,596</u>
<b>Reconciliation of opening and closing provisions</b>		
Provision at start of period	6,596	26,752
Unwinding of the discount factor (interest expense)	124	154
Deficit contribution paid	(2,403)	(6,770)
Remeasurements - impact of any change in assumptions	(112)	(152)
Remeasurements - amendments to the contribution schedule	-	(13,388)
Provision at end of period	<u>4,205</u>	<u>6,596</u>
<b>Income and expenditure impact</b>		
Interest expense	124	154
Remeasurements – impact of any change in assumptions	(112)	(152)
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	<u>12</u>	<u>48,728</u>

\*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**25. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED**

<b>Assumptions</b>	<u>2023</u> per annum	<u>2022</u> per annum	<u>2021</u> per annum
Rate of discount	<u>5.52%</u>	<u>2.35%</u>	<u>0.66%</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

<b>Deficit contributions schedule</b>	31 March 2023 £	31 March 2022 £	31 March 2021 £
Year 1	2,403	2,403	6,770
Year 2	2,003	2,403	6,973
Year 3		2,003	7,182
Year 4			6,165
Year 5			
Year 6			
Year 7			
Year 8			

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

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

	<u>2023</u> £	<u>2022</u> £
<b>Net income / (expenditure) for the year (as per the statement of financial activities)</b>	<b>210,209</b>	<b>91,320</b>
<b>Adjustments for:</b>		
Interest receivable	(1,235)	(32)
Interest paid	17,778	15,752
Gain on investment assets	11,699	(16,525)
Depreciation and impairment of tangible fixed assets	51,979	50,209
Decrease / (increase) in debtors	(23,336)	155,264
(Decrease) / increase in creditors	70,683	(25,225)
Net cash flow from operating activities	<u>337,777</u>	<u>270,764</u>

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

	<u>At 1 April 2022</u>	<u>Cash flow</u>	<u>at 31 March 2023</u> £
<b>Net Cash</b>			
Cash at bank and in hand	<u>737,472</u>	<u>268,114</u>	<u>1,005,586</u>
<b>Borrowings</b>			
Debt due within one year	(22,677)	(2,126)	(24,803)
Debt due after one year	(375,499)	26,106	(349,393)
	<u>(398,176)</u>	<u>23,980</u>	<u>(374,196)</u>
<b>TOTAL</b>	<u>339,296</u>	<u>292,094</u>	<u>631,390</u>

**28. RELATED PARTY TRANSACTIONS**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with staff and Trustees are disclosed in note 9.

**ENHANCEABLE**

England & Wales - Charity number 1053246

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# Accounts

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Company registration number: 3140903  
Charity registration number: 1053246



**CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**ENHANCEABLE**

**CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**

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**ENHANCEABLE**

**OFFICERS, PROFESSIONAL ADVISERS AND BANKERS**

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**CHARITY REGISTRATION NUMBER** 1053246

**COMPANY REGISTRATION NUMBER** 3140903

**GROUP VAT REGISTRATION NUMBER** 674 1426 34

**TRUSTEES**

Angeline Garvey  
Stephen Norton  
Mark Martin  
Julian Rice  
Jide Onabajo  
Michael Parker  
Hannah Piper  
Megan Templeman  
Nicholas Ainley

**CHIEF EXECUTIVE OFFICER**

Julie Hagarty

**REGISTERED OFFICE**

13 Geneva Road  
Kingston upon Thames  
Surrey  
KT1 2TW

**AUDITOR**

Haines Watts  
Chartered Accountants and Statutory Auditors  
46 High Street  
Esher  
Surrey  
KT10 9QY

**BANKERS**

National Westminster Bank Plc  
Market Place Branch  
5 Market Place  
Kingston upon Thames  
Surrey KT1 1JX

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

#### **YEAR ENDED 31 MARCH 2022**

The Trustees present their report and the audited and consolidated financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing their annual report and consolidated financial statements of the charity.

These financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's governing document the Charities Act 2011 and the 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the financial year and since the financial year end were as follows:

Nicholas Ainley (resigned 14 December 2021)  
Mark W Martin  
Michael Parker  
Hannah Piper  
Julian Rice (appointed 26 May 2021)  
Megan Templeman  
Stephen Norton  
Jide Onabajo  
Angeline Garvey

#### **Objectives of the charity**

EnhanceAble ('the Group') exists to promote the care and support, welfare, treatment, education, training, employment and advancement of people who have cerebral palsy, acquired brain injury or another disability.

EnhanceAble is a local charity supporting people with disabilities in and around the Royal Borough of Kingston and the London Borough of Richmond. We have been making a difference to lives for over 60 years and as a charity, we are driven not by the need to make a profit, but by our commitment to be responsive to each of our service users' unique needs.

Our objectives are to help people with disabilities and their parents or carers to truly enhance and improve their lives; hence our name. We support service users of all ages; children, teenagers, young adults and adults and in a variety of different ways and settings; in their homes and in the community, through individual one to one support, our day centre, regular after- school clubs, short breaks and respite care facilities.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT  
YEAR ENDED 31 MARCH 2022**

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and the group and 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

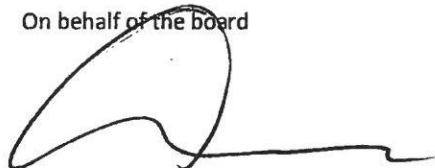
**Disclosure of information to the auditors**

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board



Signed

Date 20.12.22

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2022**

#### **Principal activities of the charity**

##### **Geneva Road**

The Group's day centre in Geneva Road, Kingston offers education, work and leisure activities designed to encourage service users to lead as independent a life as possible as valued members of the community. Courses offered include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities.

##### **EnhanceAble Living**

We provide care and support services to people in their own homes on an individual basis and also provide outreach services, e.g. helping them gain access to local amenities, and remain living independently. This service is registered with the Care Quality Commission.

##### **EnhanceAble Children's Service**

We run three after-school clubs at Geneva Road;

- KITES- for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism,
- RIBBONS- for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism.
- FLYERS- for children with more complex health and/ or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

##### **EnhanceAble Space**

Launched in May 2014, 'Space' provides a high-quality respite care service for adults with disabilities that was delivered during the year from an owned property in Ewell. The service is registered with the Care Quality Commission for the delivery of accommodation with personal care.

##### **EnhanceAble Children's Respite Service**

Croft Cottage provided respite care for children with disabilities and the service remained open until April 2022.

Rainbow House launched in the summer of 2021, this high-quality new purpose-built respite care facility serves the needs of children aged 8-17 with multiple disabilities and complex medical needs referred by Achieving for Children ('Afc') who have appointed us as its commissioned provider to deliver services. Rainbow House is owned and funded by Afc with Kingston Council and regulated by OFSTED.

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**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2022**

**Fund-raising standards information**

Whilst less than 10% of the Group's income comes from fund-raising activities, looking to the future, we plan to expand this. We will therefore ensure that employees, volunteers and third parties working with us to help raise funds comply with the law as it applies to charities and fundraising.

**Public benefit statement**

The trustees confirm that they have complied with the duty in Section 4 (4) of the Charities Act 2011 by referring to the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the Group and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. Our services are not restricted by gender but because the services we provide are outside the funding capacity of all but a few people and their families, our fees are primarily funded, directly or indirectly, by local authorities.

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**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT  
YEAR ENDED 31 MARCH 2022**

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**Financial review (including reserves policy)**

**Income:**

- Group total income in the year increased by £449,845 (27%) to £2,120,473
- Charity shop sales increased by £32511 (95%) to £66,887

**Expenditure:**

- Group total expenditure in the year increased by £476,611 (31%) to £2,045,678
- Expenditure on charity shops and related trading activities increased by £ 13992 (27%) to £67,078

**Net result in the year**

The net movement in funds was a surplus of £91,320 compared with a surplus of £129,931 in the previous year.

**Geneva Road Ltd - Day Centre Service**

Income from charitable activities increased by £8,388 (2%) to £417,096. This resulted in a net deficit of £11,065 for the year ended March 2022.

**Enhance Able Living - Domiciliary and Outreach Care Service**

Income from charitable activities decreased by £27,224 (10%) to £233,175. This resulted in a net surplus of £11,084 for the year ended March 2022.

**EnhanceAble Space - Adult Respite Care Service**

Income from charitable activities decreased by £81,514 (17%) to £400,352. This resulted in a net £132,055 for the year ended March 2022.

**EnhanceAble Children's Services - Kite, Ribbons and Flyers**

Income from charitable activities remained static at £50,000. This resulted in a net surplus of £20,175 for the year ended March 2022.

**EnhanceAble Children's Services-**

Rainbow House opened in August 2021 replacing Croft cottage.

Income from charitable activities increased by £694,038 (347%) to £894,038. This resulted in a surplus of ££371,890 for the year ended March 2022.

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### TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT

YEAR ENDED 31 MARCH 2022

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#### Reserves Policy

At 31 March 2022, unrestricted funds were £672,654 and the free reserves available for general charitable purposes (unrestricted reserves less the book value of tangible fixed assets net of mortgage borrowings repayable after more than one year) were £297,155 (2019: £648,365).

The Group's reserves policy aims to balance several financial aims and objectives which are to:

- Invest in fixed assets and resources used for charitable purposes,
- Fund debtors arising in the ordinary course of the charity's affairs,
- address difficult or unforeseen circumstances,
- Fund losses arising from new charitable activities, investments and other activities, and
- Fund the amount by which the actuarial deficit exceeds pension liabilities reported in the balance sheet.

It should be noted that in the financial year 2021/22 we have been significantly affected by the COVID19 pandemic and while our strategic objectives remain the same (below) we have had to spend most considerable time and resources responding to this situation.

Throughout the year the Charity has continued to deliver high quality services in a challenging environment, delivering in excess of 100,800 support hours and reaching in excess of 200 people with disabilities.

We have continued to invest in developing our services and have invested in our professional workforce, notably in training and developing people to deliver the highest quality care and support to the people who use our services.

Throughout our work in all areas, EnhanceAble has continued to be an organisation driven by its values:

- We recognise that each person is unique,
- We are a not-for-profit organisation,

We value inclusion,

- We are innovative
- We are responsive to the needs of the people using our services, and
- We strive for excellence in everything we do.

As an organisation, we are passionate about the way we approach and carry out our work, which can be summarised as follows:

- We aim to be flexible and agile in all our responses, we include people and consult widely,
- We acknowledge our mistakes and having identified them, strive to learn from them, we put people first, treating everyone with dignity, respect and kindness,
- We don't put people 'in boxes', and
- We aim to build relationships of trust and loyalty.

All of our strategic planning is underpinned by these values.

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**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT  
YEAR ENDED 31 MARCH 2022**

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We have continued to explore other routes to raising funds and will continue to develop these in future years. We also sought to find ways of broadening our catchment area and raising our profile within neighbouring boroughs. The COVID19 pandemic has affected these issues and impacted significantly..

We aim to continue upgrading our day centre facilities, extending this service to provide more 'drop-in' facilities for individual service users, their carers and support workers. We also aim to continue investing in our staff and digital infrastructure to ensure that we communicate effectively with supporters, volunteers, service users, their families, friends, and carers.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2022**

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#### **Strategic Report**

##### **Geneva Road**

Attendance at the day centre was significantly impacted by Covid-19 in 2020/21 but recovered well in 2021/22.

Our aim will be to continue providing a range of high-quality educational, therapeutic and social events using trained, skilled and well-managed staff and to provide an environment at Geneva Road that is stimulating, safe and appropriate for the people we support.

##### **EnhanceAble Living**

In 2021/22, the service delivered 10,404 (2020/21 11,887) hours of chargeable support and 81 (126) sleep-in nights for 19 clients; an average of 200 (2020/21 228) client hours per week.

EnhanceAble Living exists to provide peripatetic support for local people with disabilities. This support may take place in a service user's home, an educational facility or local amenities. The strategic aim of this service is to provide individuals with high-level individualised care that can meet the needs particularly of those with more complex requirements; for example, people who have more challenging behaviour or people with specialised physical needs.

All support provided is at least on a one-to-one basis and staff are selected for their ability to work without direct supervision. Activities include skills development, promoting independence, looking after service users' homes and supporting their leisure and social activities. A recent strategic move has been to enable service users to access activities at Geneva Road free-of-charge, which recognises that many of our service users have very low disposable incomes.

##### **EnhanceAble Space**

During 2021/22 chargeable occupancy rates decreased to 60% from 73% in 2020/21.

Surveys and feedback about our adult respite care service have all been very positive, and we were inspected by CQC in May 2022 and were deemed to be overall "good" across and "outstanding" in relation to the Responsive domain. In 2020/21 we provided 888 overnight stays, which compared with 1046 overnight stays in 2019/20.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2022**

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#### **Kite, Ribbons and Flyers**

For the past 8 years, we have provided after-school clubs (groups) for children with Asperger's Syndrome and for children with complex needs. The service was adversely affected by Covid-19 but opened whenever our risk assessment deemed it safe to do so and retained its contractual income for the period.

These groups now continue to be enjoyed by children and young people and provided by EnhanceAble with Achieving for Children grant funding.

#### **Croft Cottage**

Croft Cottage provided respite care for children with disabilities and the service remained open, albeit with reduced occupancy throughout the pandemic. Towards the end of the 2021 financial year Enhanceable were able to negotiate the award of a far larger contract to provide a similar service in Chessington, Kingston. Croft Cottage was subject to planned closure in April 2021.

#### **Rainbow House**

Rainbow House is a 7 bedroom, purpose built short breaks service for children with disabilities that opened in August 2021. The property is owned by Kingston Council and the care / support service is commissioned via contract by Achieving for Children (AfC).

The service received its first inspection from Ofsted in February 2022 and was deemed to be "Good" across all domains.

#### **Fundraising**

Our two charity shops and related activities generated a break even position during the year, which compared with a deficit of £3,866 in 2020/21. The financial performance of the shops remains under continuous review by EnhanceAble's Senior Management Team and Board of Trustees.

#### **Plans and objectives for future periods**

Our future plans have continued to be significantly affected by the pandemic in delivery terms. We are working with our funders to jointly determine future plans and funding in all areas. We remain committed to continuing to provide only high quality, user centred services. Operation of the Geneva Road Centre without a significant deficit has enabled us to plan a number of important developments in the life of EnhanceAble. Our plans for the future mean that we will;

- Ensure that EnhanceAble has high quality personalised care, kindness, respect and dignity at its heart.
- Ensure financial stability and long-term viability by investing in our capacity to raise funds.  
We will support our fundraising in a range of ways, including investing in the growth of our community fundraising groups.
- Value our professional workforce and support them in doing their jobs well. Continue to train and develop people to deliver the highest quality care and explore how we can share our

## ENHANCEABLE

### TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2022

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- Continue to upgrade the facilities at our Geneva Road Centre; extending this service to provide 'drop-in' facilities for individual service users, their carers and support workers. This will involve developing systems for people with disabilities to spot-purchase individual activities and courses that enable them to enjoy the benefits of a staffed and structured service whilst also pursuing other activities.
- Provide respite care for children with disabilities at Rainbow House, Chessington..
- Invest in our staff and digital infrastructure to ensure we can communicate effectively with everyone we want to reach - from supporters and volunteers through to service users, their families, friends and carers.
- Promote our brand, raise our profile and broaden our service offering to existing and new users both within existing catchment areas and by extending to neighbouring boroughs.

#### **Structure, Governance and Charitable Status**

The Group's origins stretch-back 60 years as a local branch of what was then called The Spastics' Society and subsequently as North Surrey Group Scope, an unincorporated charity.

EnhanceAble was incorporated in England and Wales as a company limited by guarantee on 22 December 1995 (Registered Company No. 3140903) and registered as a charity on 28 March 1996 (Registered Charity No. 1053246). On 1 April 1996 the Group took over all the assets and activities of North Surrey Group Scope (Registered Charity No 209741) and the name was changed from North Surrey Group Scope to EnhanceAble on 30 November 2005.

The Group's Day Centre services in Kingston are supplied through its wholly owned subsidiary, Geneva Road Limited (Registered No. 3048810) a company limited by shares.

#### **Recruitment and appointment of new trustees**

New trustees are recruited and appointed from two sources. Firstly, clients of the group are encouraged to nominate potential directors from among the client group, so as to ensure good client representation on the trustee board. The people nominated are then eligible for election at the Annual General Meeting. Secondly, a Nominations sub-Committee of the board identifies the type of expertise required to ensure that the board as a whole can properly fulfil its responsibilities and then seeks to recruit suitable trustees by consulting other voluntary organisations, professional bodies and / or by advertising. Potential trustees are interviewed and are then nominated for election at the Annual General Meeting. The board may co-opt such individuals in the first instance.

#### **Induction and training of trustees**

The induction programme for new trustees includes briefings from the Chair and the Chief Executive and the provision of copies of basic information including the constitutional documents, the latest accounts and business plan and Charity Commission documents on the duties of trustees.

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### TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2022

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#### **Organisational structure and decision-making process**

The Group is controlled by the Board of Trustees, which meets regularly and at least four times each year. Day to day management is delegated to the Chief Executive Officer, who reports to the Chair of the Trustees. The activities of the Geneva Road Centre are managed by our subsidiary company Geneva Road Limited. The managers of the Geneva Road Centre, EnhanceAble Children's Service, EnhanceAble Living, EnhanceAble Space, Rainbow House and the Volunteer Support manager report to the Chief Executive.

The board is further supported by finance and investment, nominations and HR sub-Committees, which have terms of reference and a dedicated chair.

#### **Related parties and wider networks**

The Group is an independent charity that receives in excess of 90% of its funding, directly or indirectly, from local authorities. Approximately 40% of service users are funded by the Royal Borough of Kingston upon Thames, 30% by Surrey and the remainder by the London Borough of Richmond upon Thames, Hounslow and other local boroughs.

#### **Risk Management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated below, combined with our annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks that we face and confirm that they have established systems to mitigate the significant risks.

#### **Trustees' responsibilities**

The Trustees who are also Directors of EnhanceAble (a charitable company - 'the Charity') for the purposes of Company Law are responsible for preparing the Trustees' Annual Report 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 10 2);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

## **Independent Auditor's Report to the Trustees of Enhanceable**

### **Opinion**

We have audited the financial statements of EnhanceAble (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise a Statement of Financial Activities, a Balance Sheet, a Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Independent Auditor's Report to the Trustees of Enhanceable**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees'.

We have nothing to report in respect of the following matters where Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 2.12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under section 145 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

### Independent Auditor's Report to the Trustees of Enhanceable

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We discussed with the Trustees the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

During the audit we focused on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

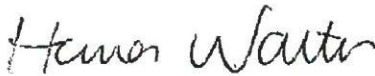
Our procedures in relation to fraud included but were not limited to: inquiries of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

#### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



James Wills FCA MA – Senior Statutory Auditor  
For and on behalf of Haines Watts  
Alssela  
46 High Street  
Esher  
Surrey  
KT10 9QY

Date: 22/12/22

Haines Watts Kingston LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## ENHANCEABLE

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	2,984	-	2,984	15,056
Charitable activities	3	1,050,624	944,038	1,994,662	1,400,973
Other trading activities	4	66,887	-	66,887	34,376
Investments	5	32	-	32	505
Other	6	41,655	14,253	55,908	219,718
<b>Total income and endowments</b>		<b>1,162,182</b>	<b>958,291</b>	<b>2,120,473</b>	<b>1,670,628</b>
<b>Expenditure on:</b>					
Trading activities	7	67,078	-	67,078	52,852
Charitable activities	8	1,483,880	494,720	1,978,600	1,513,215
<b>Total expenditure</b>		<b>1,550,958</b>	<b>494,720</b>	<b>2,045,678</b>	<b>1,566,067</b>
<b>Net (expenditure) / income before transfers</b>		<b>(388,776)</b>	<b>463,571</b>	<b>74,795</b>	<b>104,561</b>
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net incoming resources before other recognised gains and losses</b>		<b>(388,776)</b>	<b>463,571</b>	<b>74,795</b>	<b>104,561</b>
<b>Other recognised gains:</b>					
Gain on investment assets		16,525	-	16,525	25,370
<b>Net movement in funds</b>		<b>(372,251)</b>	<b>463,571</b>	<b>91,320</b>	<b>129,931</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		1,044,905	309,589	1,354,494	1,224,563
<b>Total funds carried forward</b>		<b>672,654</b>	<b>773,160</b>	<b>1,445,814</b>	<b>1,354,494</b>

The notes on pages 7a to 7k form part of these financial statements.

**ENHANCEABLE**

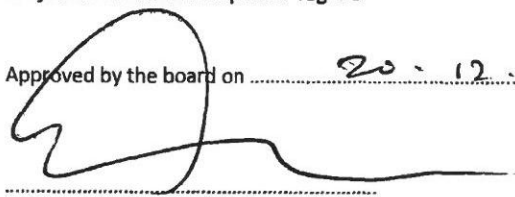
**CONSOLIDATED AND CHARITY BALANCE SHEET**

**YEAR ENDED 31 MARCH 2022**

	Notes	Total funds Group 2022 £	Total funds Charity 2022 £	Total funds Group 2021 £	RESTATED Total funds Charity 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	12	1,001,439	1,001,439	997,014	997,015
Investments	13	190,513	190,613	173,989	174,089
<b>TOTAL FIXED ASSETS</b>		<b>1,191,953</b>	<b>1,192,053</b>	<b>1,171,003</b>	<b>1,171,104</b>
<b>CURRENT ASSETS</b>					
Debtors	14	255,219	371,586	410,484	311,682
Amounts owed by group undertakings	15	-	-	-	-
Cash at bank and in hand		737,473	572,951	558,103	472,283
<b>TOTAL CURRENT ASSETS</b>		<b>992,692</b>	<b>944,538</b>	<b>968,587</b>	<b>783,966</b>
<b>LIABILITIES</b>					
Creditors: Amount falling due within one year	16	(356,734)	(296,273)	(361,805)	(175,883)
<b>NET CURRENT ASSETS</b>		<b>635,957</b>	<b>648,266</b>	<b>606,782</b>	<b>608,083</b>
<b>Creditors: Amount falling due after one year</b>					
Property mortgage	17	(375,499)	(375,499)	(396,540)	(396,540)
Retirement benefit obligations	25	(6,596)	(6,596)	(26,752)	(26,752)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,445,815</b>	<b>1,458,224</b>	<b>1,354,494</b>	<b>1,355,893</b>
<b>FUNDS</b>					
Unrestricted income funds	19	672,654	685,064	1,044,905	1,046,303
Restricted income funds	20	773,160	773,160	309,589	309,589
<b>TOTAL FUNDS</b>		<b>1,445,815</b>	<b>1,458,224</b>	<b>1,354,494</b>	<b>1,355,893</b>

These accounts have been prepared in accordance with the provisions applicable to companies that are subject to the small companies' regime.

Approved by the board on 20.12.2022



Director

Company Registration Number: 3140903

The notes on pages 7a to 7k form part of these financial statements.

**ENHANCEABLE****CONSOLIDATED STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2022**

	Note	<u>2022</u>	<u>2021</u>
		£	£
<b>Cash flows from operating activities</b>	26	270,764	44,817
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(54,634)	(2,424)
Purchase of investments		-	-
Interest from investments		32	505
<b>Net cash used in investing activities</b>		(54,602)	(1,919)
<b>Cash flows from financing activities</b>			
Cash inflows from new borrowing		-	-
Repayments of borrowing		(21,041)	(3,622)
Interest paid		(15,752)	(29,951)
<b>Net cash provided by financing activities</b>		(36,793)	33,573
<b>Net decrease in cash and cash equivalents</b>		179,369	9,325
<b>Cash and cash equivalents at 1 April 2021</b>		558,103	548,778
<b>Cash and cash equivalents at 31 March 2022</b>	27	737,473	558,103
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		737,473	558,103
<b>Cash and cash equivalents at 31 March 2022</b>		737,473	558,103

The notes on pages 7a to 7k form part of these financial statements.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### a. General information and basis of preparation

EnhanceAble ('the Charity') is a company limited by guarantee and was incorporated in England and Wales on 22 December 1995 with the registered number 3140903. It was registered as a charity on 28 March 1996 with the registered number 1053246 and on 1 April 1996 the Charity took over all the assets and activities of North Surrey Group Scope, an unincorporated charity with the registered number 209741.

The Charity's day centre services in Geneva Road, Kingston are supplied through a wholly owned subsidiary, Geneva Road Limited, a company limited by shares and incorporated in England and Wales with the registered number 3048810.

The address of the registered office is given in the charity information on page 3 of these financial statements.

The Charity exists to serve people with cerebral palsy and other disabilities. The nature of its operations and principal activities are as follows:

Geneva Road Day Centre offers education, work and leisure activities designed to encourage its service users to lead as independent a life as possible as valued members of the community. Courses include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities.

EnhanceAble Living provides care and support services to disabled people in their own homes on an individual basis and provides outreach services, e.g. helping them gain access to local amenities, such as the local swimming pool, or to go shopping, etc. This service is registered with the Care Quality Commission.

EnhanceAble Space was launched in 2014 to provide a high quality respite care service for disabled adults and is delivered from a large detached house located at 221A Malden Road, Worcester Park, Surrey KT3 6AG.

EnhanceAble Children's Service runs three after school clubs and a respite care service for disabled children;

1. KITES - for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism,
2. RIBBONS - for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism
3. FLYERS - for children with more complex health and / or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

Croft Cottage was launched in 2015 to provide a high quality respite care service for disabled children aged 8-18 referred by the Richmond Disabled Children's Service. Croft Cottage is owned by Richmond Council and the Charity is funded to run and manage the service, which is registered with and regularly inspected by Ofsted.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in Sterling, which is the functional currency of the Charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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#### b. Consolidated Financial Statements

These financial statements consolidate the results of the charity and its wholly-owned subsidiary company Geneva Road Limited. A separate Statement of Financial Activities, or Income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by the Companies Act 2006

#### c. Incoming Resources

##### i) Legacies

Legacies are brought into the accounts when they become capable of financial measurement.

##### ii) Donations

Donations are accounted for on a receipts basis.

##### iii) Gifts in Kind

Assets donated for use by the group are recognised as incoming resources when received.

##### iv) Grants

Grants are recognised when the conditions for receipts have been met.

Grants restricted to future accounting periods are deferred and recognised in those future accounting periods. Otherwise, grants are recognised in the Statement of Financial Activities in a similar manner to other incoming resources. Grants received for specific purposes are accounted for as restricted funds.

##### v) Shops

Incoming resources from the charity's shops are included when receivable.

#### d. Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which can not be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

#### e. Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property Improvements	between 3 and 10 years straight line
Long Leasehold Property	between 5 and 25 years straight line
Short Leasehold - Shop	3 years straight line
Motor Vehicles	5 years straight line
Equipment, Fixtures and Fittings	between 3 and 7 years straight line
Computer Equipment	4 years straight line

#### f. Investments

The Charity's unlisted investments are stated at cost. Provision for any diminution in the value of investments is only made when the diminution is considered to be permanent.

The Charity's investment portfolio is stated at fair value with changes in fair value being recognised in the Statement of Financial Activities.

#### g. Pension Costs

The company participates in the Pension Trust's Growth and Flexible Retirement Plans.

The Growth Plan is a multi-employer plan which is in most respects a money purchase plan but it has some guarantees. The Flexible Retirement Plan is also a multi-employer plan and is wholly a money purchase plan.

The assets of the plans are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the Growth Plan and to the Flexible

#### h. Restricted Funds

Restricted Funds are funds, which are to be used in accordance with specific restrictions imposed by the donors or which have been raised for specific purposes. The aim and use of each restricted fund is set out in the notes to the

#### i. Unrestricted Funds

Unrestricted Funds are available for use at the discretion of the trustees in furthering the general objectives of the charity and have not been designated for other purposes.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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**j. Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the circumstances.

**k. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**l. Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**m. Financial instruments**

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the

**n. Going concern**

The Trustees, having considered the financial position of the Charity as well as its future aims and forecast cash flows, have concluded that the Charity will continue to operate for the foreseeable future and at least until 12 months from the signing of these financial statements.

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**2. INCOME FROM DONATIONS AND LEGACIES**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2021</u> £
Donations - Other	2,984	-	2,984	15,056	-	15,056

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2021</u> £
EnhanceAble Living Care Fees	233,175	-	233,175	260,399	-	260,399
EnhanceAble Space Fees	400,352	-	400,352	481,866	-	481,866
Geneva Road Centre Fees	417,096	-	417,096	408,708	-	408,708
Geneva Road Centre Sales	-	-	-	-	-	-
Kite, Ribbons and Flyers	-	50,000	50,000	-	50,000	50,000
Rainbow House	-	855,836	855,836	-	-	-
Croft Cottage	-	38,202	38,202	-	200,000	200,000
	<u>1,050,624</u>	<u>944,038</u>	<u>1,994,662</u>	<u>1,150,973</u>	<u>250,000</u>	<u>1,400,973</u>

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2021</u> £
Shop income	66,887	-	66,887	34,376	-	34,376
Jumble and rag sales	-	-	-	-	-	-
	<u>66,887</u>	<u>-</u>	<u>66,887</u>	<u>34,376</u>	<u>-</u>	<u>34,376</u>

**5. INCOME FROM INVESTMENTS**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2021</u> £
Interest	32	-	32	505	-	505
	<u>32</u>	<u>-</u>	<u>32</u>	<u>505</u>	<u>-</u>	<u>505</u>

**6. OTHER INCOME**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2021</u> £
Sundry income	41,655	-	41,655	74,980	-	74,980
Government Grant	-	14,253	14,253	-	144,738	144,738
	<u>41,655</u>	<u>14,253</u>	<u>55,908</u>	<u>74,980</u>	<u>144,738</u>	<u>219,718</u>

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**7. ANALYSIS OF EXPENDITURE ON TRADING ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2022</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2021</u>
	£	£	£	£	£	£
Staff costs	36,222	-	36,222	22,068	-	22,068
Shop repairs	250	-	250	-	-	-
Other shop expenses	30,606	-	30,606	29,443	-	29,443
Jumble and rag sale expenses	-	-	-	1,342	-	1,342
<b>Total</b>	<b>67,078</b>	<b>-</b>	<b>67,078</b>	<b>52,853</b>	<b>-</b>	<b>52,853</b>

**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2022</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2021</u>
	£	£	£	£	£	£
Expenditure on each activity was as follows:						
EnhanceAble Living	264,968	-	264,968	326,686	-	326,686
EnhanceAble Space	624,673	-	624,673	356,573	-	356,573
Geneva Road Centre	437,273	-	437,273	774,620	-	774,620
Kite, Ribbons and Flyers	-	965	965	-	6,687	6,687
Rainbow House	-	459,301	459,301	-	-	-
Croft Cottage	-	34,454	34,454	-	162,745	162,745
Central support costs not reallocated	156,966	-	156,966	(114,095)	-	114,095
	<b>1,483,880</b>	<b>494,720</b>	<b>1,978,600</b>	<b>1,343,783</b>	<b>169,432</b>	<b>1,513,215</b>

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2022</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2021</u>
	£	£	£	£	£	£
The expenditure on charitable activities can be further analysed as follows:						
Service costs	11,694	1,080	12,774	14,429	6,538	20,967
Payments to members	-	-	-	1,000	-	1,000
Staff costs	1,058,837	484,875	1,543,712	1,103,982	138,325	1,242,306
Transport and travel	30,337	2,869	33,206	17,564	15,600	33,164
Cost of meals	4,590	4,060	8,649	4,011	7,044	11,054
Rent and rates	15,400	15,400	-	2,427	-	2,427
Insurances	1,434	-	1,434	11,739	-	11,739
Utility costs	20,761	-	20,761	20,161	-	20,161
Printing, postage, stationery and telecommunications	8,097	627	8,724	10,019	254	10,273
Repairs and renewals	8,035	40	8,075	14,246	-	14,246
Cleaning and waste disposal	7,618	-	7,618	16,360	-	16,360
General expenses	87,818	11,774	99,592	24,321	1,073	25,394
Bad debts	102,855	-	102,855	41,607	-	41,607
Members' courses	7,768	-	7,768	14,504	-	14,504
Staff recruitment	6,452	4,750	11,202	7,729	471	8,200
Training costs	7,162	-	7,162	5,232	128	5,360
Depreciation	50,209	-	50,209	46,977	-	46,977
(Profit) / loss on disposal of fixed assets	-	-	-	-	-	-
Ofsted Inspection	-	45	45	-	-	-
Auditor's remuneration (see below)	12,000	-	12,000	19,500	-	19,500
Other professional fees	14,173	-	14,173	17,093	-	17,093
Bank Charges	12,888	-	12,888	4,146	-	4,146
Interest Expense	15,752	-	15,752	29,951	-	29,951
	<b>1,483,880</b>	<b>494,720</b>	<b>1,978,600</b>	<b>1,343,784</b>	<b>169,432</b>	<b>1,513,216</b>

Auditor's remuneration comprises fees payable to the Charity's auditor for the audit of the Charity's annual financial statements and that of its subsidiary, Geneva Road Limited.

**9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

The Key Management Personnel of EnhanceAble comprises the Trustees and the Chief Executive, Mrs Julie Hagarty. There were no donations from Trustees to the Charity during the year (2020: £nil).

Trustees neither received nor waived remuneration during the year (2020: £nil). No expenses were reimbursed to trustees during the year (2020: nil). Total employee benefits paid during the year to the Chief Executive amounted to £63,835 (2020: £64,988).

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022

#### 10. STAFF COSTS AND EMPLOYEE BENEFITS

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2022</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2021</u> £
Salaries and wages	958,864	433,206	1,392,070	1,027,099	125,612	1,152,711
Social security costs	82,085	33,850	115,935	54,863	8,072	62,935
Pensions	53,219	17,819	71,039	44,087	4,641	48,728
	<u>1,094,169</u>	<u>484,875</u>	<u>1,579,044</u>	<u>1,126,049</u>	<u>138,325</u>	<u>1,264,374</u>

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	<u>2022</u> <u>Number</u>	<u>2022</u> <u>FTE</u>	<u>2021</u> <u>Number</u>	<u>2021</u> <u>FTE</u>
Charitable activities	72	54	72	54
Central Support	8	8	8	8
Shops	2	1	2	1
<b>Total</b>	<u>82</u>	<u>63</u>	<u>82</u>	<u>63</u>

#### 11. TRANSFERS

No transfer between restricted funds and unrestricted funds occurred during the year.

#### 12. TANGIBLE ASSETS

	<u>Motor</u> <u>Vehicles</u>	<u>Computer</u> <u>Equipment</u>	<u>Office</u> <u>Equipment</u>	<u>Furniture</u> <u>Fixtures Plant</u> <u>&amp; Machinery</u>	<u>Leasehold</u> <u>Land &amp;</u> <u>Buildings</u>	<u>Freehold</u> <u>Property</u>	<u>2022</u> <u>Total</u>
<u>Group</u>	£	£	£	£	£	£	£
<b>Cost or Valuation</b>							
At 1 April 2021	125,567	44,239	5,707	150,123	634,888	838,608	1,799,132
Additions	-	1,134	-	-	53,500.00	-	54,634
Intra group transfers	-	-	-	-	-	-	-
Disposals	-	-	0	-	-	-	0
At 31 March 2022	<u>125,567</u>	<u>45,373</u>	<u>5,707</u>	<u>150,123</u>	<u>688,388</u>	<u>838,608</u>	<u>1,853,766</u>
<b>Depreciation</b>							
At 1 April 2021	105,616	42,436	5,707	118,742	490,594	39,023	802,118
Disposals	-	-	0	-	-	-	0
Intra group transfers	-	-	-	-	-	-	0
Charge for the year	10,840	862	-	9,897	23,035	5,575	50,209
At 31 March 2022	<u>116,456</u>	<u>43,298</u>	<u>5,707</u>	<u>128,639</u>	<u>513,629</u>	<u>44,598</u>	<u>852,327</u>
<b>Net Book Value</b>							
At 31 March 2022	<u>9,111</u>	<u>2,075</u>	<u>-</u>	<u>21,484</u>	<u>174,759</u>	<u>794,010</u>	<u>1,001,439</u>
At 31 March 2021	<u>19,951</u>	<u>1,803</u>	<u>-</u>	<u>31,381</u>	<u>144,294</u>	<u>799,585</u>	<u>997,014</u>
<b>Charity</b>							
<b>Cost or Valuation</b>	£	£	£	£	£	£	£
At 1 April 2021	125,567	44,239	5,707	150,123	634,888	838,608	1,799,132
Additions	-	1,134	-	1	53,500	-	54,634
Disposals	-	-	0	-	-	-	0
At 31 March 2022	<u>125,567</u>	<u>45,373</u>	<u>5,707</u>	<u>150,124</u>	<u>688,388</u>	<u>838,608</u>	<u>1,853,766</u>
<b>Depreciation</b>							
At 1 April 2021	105,616	42,436	5,706	118,742	490,594	39,023	802,117
Disposals	-	-	0	-	-	-	0
Charge for the year	10,840	862	1	9,897	23,035	5,575	50,210
At 31 March 2022	<u>116,456</u>	<u>43,298</u>	<u>5,707</u>	<u>128,639</u>	<u>513,629</u>	<u>44,598</u>	<u>852,327</u>
<b>Net Book Value</b>							
At 31 March 2022	<u>9,111</u>	<u>2,075</u>	<u>-</u>	<u>21,485</u>	<u>174,759</u>	<u>794,010</u>	<u>1,001,439</u>
At 31 March 2021	<u>19,951</u>	<u>1,803</u>	<u>1</u>	<u>31,381</u>	<u>144,294</u>	<u>799,585</u>	<u>997,015</u>

ENHANCEABLE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

13. FIXED ASSET INVESTMENTS	31/03/2022 Units (no.)	31/03/2022 Cost (£)	2022 Value (£)	2021 Value (£)
COIF Charities Property Fund	20,726	25,000	26,469	23,031
COIF Investment Fund	8,437	125,000	164,044	150,958
		<u>150,000</u>	<u>190,513</u>	<u>173,989</u>

£200,000 has been invested in the CCLA COIF Charities Deposit, Property and Investment Funds.

Shares in Subsidiary Undertaking 100 100

Subsidiary	Class of shares held	% of shares held	Turnover	Profit for the Year	Aggregate Reserves
Geneva Road Limited	Ordinary £1	100	<u>£426,208</u>	<u>(£11,065)</u>	<u>(£12,310)</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	General £	2022 £	2021 £
Trade debtors	226,035	226,035	425,365
Prepayments	19,256	19,256	178,461
Other debtors	9,929	9,929	(193,341)
	<u>255,219</u>	<u>255,219</u>	<u>410,484</u>
<b>Charity</b>			<b>RESTATED</b>
Trade debtors	71,265	71,265	216,323
Prepayments	10,222	10,222	167,640
Other debtors	290,100	290,100	(72,282)
	<u>371,586</u>	<u>371,586</u>	<u>311,682</u>

15. AMOUNTS OWED BY GROUP UNDERTAKINGS

Charity	2022 £	2021 £
Amounts owed by Geneva Road Limited	(280,173)	-
Amounts owed to Geneva Road Limited		<u>23,513</u>

As explained in note 13 the charity owns 100% of the shares in the above-named company. The directors of Geneva Road Limited have given an undertaking to give a floating charge over the assets of the company to EnhanceAble. Interest is payable at a rate of 4.75% per annum (2021: 4.75% per annum) and the loan is repayable on demand.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2022 £	2021 £
Property mortgage	Note 18 22,677	22,677
Other taxation and social security	45,540	36,187
Other creditors and accruals	288,518	302,941
	<u>356,734</u>	<u>361,805</u>
<b>Charity</b>		<b>RESTATED</b>
Property mortgage	Note 18 22,677	22,677
Other taxation and social security	28,445	-
Other creditors and accruals	245,151	153,206
	<u>296,273</u>	<u>175,883</u>

17 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Group	2022 £	2021 £
<b>Property mortgage</b>		
Amounts due 2-5 years	77,871	77,871
Amounts due after 5 years	297,628	318,669
	Note 18 <u>375,499</u>	<u>396,540</u>
<b>Charity</b>		<b>RESTATED</b>
<b>Property mortgage</b>		
Amounts due 2-5 years	77,871	77,871
Amounts due after 5 years	297,628	318,669
	Note 18 <u>375,499</u>	<u>396,540</u>

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**18. PROPERTY MORTGAGE**

Included in creditors falling due within one year and after more than one year is a Property Mortgage, secured with a fixed charge on the freehold property owned by EnhanceAble.

The loan is repayable in 180 months with 152 remaining as at 31 March 2022.

Interest is charged at a fixed rate of 4.49% for the first ten years and at the Bank of England Base Rate plus 2.4% thereafter.

**19. UNRESTRICTED FUNDS**

	<u>2022</u>	<u>2021</u>
	£	£
<b>Group</b>		
At 1 April 2021	1,044,905	1,140,280
Net incoming / (outgoing) resources	(388,776)	(120,745)
Transfer from/(to) restricted funds	-	-
Other recognised gains/(losses)	16,525	25,370
At 31 March 2022	<u>672,654</u>	<u>1,044,905</u>
		<b>RESTATED</b>
	£	£
At 1 April 2021	1,046,303	1,134,496
Net (outgoing) / incoming resources	(377,764)	(113,563)
Transfer to restricted funds	-	-
Other recognised gains/(losses)	16,525	25,370
At 31 March 2022	<u>685,064</u>	<u>1,046,303</u>

**20. RESTRICTED FUNDS**

EnhanceAble Children's Services (ECS) runs three 'after school' clubs, Kite, Ribbons and Flyers, for young people who have Asperger's Syndrome or high functioning Autism. It also manages a respite care and short break service known as Croft Cottage for children and young people aged between 8 and 18.

**Movements in funds - Year ending 31 March 2022**

	<u>Balance at</u> <u>31.03.2021</u>	<u>Incoming</u> <u>Resources</u>	<u>Expenditure,</u> <u>Gains and</u> <u>Losses</u>	<u>Transfers</u>	<u>Balance at</u> <u>31.03.2022</u>
	£	£	£	£	£
<b>Group</b>					
Kite, Ribbons and Flyers	66,921	50,000	965	-	115,956
Croft Cottage	97,930	38,203	34,454	-	101,679
Rainbow House	-	855,836	459,302	-	396,534
Covid Grant	144,738	14,253	-	-	158,991
	<u>309,589</u>	<u>958,293</u>	<u>494,721</u>	<u>-</u>	<u>773,160</u>

**Charity**

Kite, Ribbons and Flyers	66,921	50,000	965	-	115,956
Croft Cottage	97,930	38,203	34,454	-	101,679
Rainbow House	-	855,836	459,302	-	396,534
Covid Grant	144,738	14,253	-	-	158,991
	<u>309,589</u>	<u>958,293</u>	<u>494,721</u>	<u>-</u>	<u>773,160</u>

**Movements in funds - Year ending 31 March 2021**

	<u>Balance at</u> <u>31.03.2020</u>	<u>Incoming</u> <u>Resources</u>	<u>Expenditure,</u> <u>Gains and</u> <u>Losses</u>	<u>Transfers</u>	<u>Balance at</u> <u>31.03.2021</u>
	£	£	£	£	£
<b>Group</b>					
Kite, Ribbons and Flyers	23,608	50,000	6,687	-	66,921
Croft Cottage	60,675	200,000	162,745	-	97,930
Covid Grant	-	144,738	-	-	144,738
	<u>84,283</u>	<u>250,000</u>	<u>169,432</u>	<u>-</u>	<u>309,589</u>

**Charity**

Kite, Ribbons and Flyers	23,608	50,000	6,687	-	66,921
Croft Cottage	60,675	200,000	162,745	-	97,930
Covid Grant	-	144,738	-	-	144,738
	<u>84,283</u>	<u>250,000</u>	<u>169,432</u>	<u>-</u>	<u>309,589</u>

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

#### 21. CAPITAL

The parent company is limited by guarantee. Every member of the company undertakes to contribute to the company in the event of it being wound up whilst she / he is a member or within one year afterwards, for the payment of debts and liabilities of the company contracted before she / he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of contributories among themselves such amount as may be required not exceeding one pound.

#### 22. CONNECTED CHARITIES

The company is affiliated to the national charity for people with cerebral palsy and associated disabilities, SCOPE.

#### 23. FINANCIAL COMMITMENTS

a) The parent company had the following minimum payments under operating lease commitments:

	<u>2022</u>	<u>2021</u>
	£	£
<b>Land and Buildings</b>		
Operating leases which expire:		
(a) within one year	7,254	14,508
(b) in the second to fifth year	-	7,254
(c) after five years	-	-
	<u>7,254</u>	<u>21,762</u>

b) **Office Equipment**

	£	£
Operating leases which expire:		
(a) within one year	7,333	7,333
(b) in the second to fifth year	29,333	29,333
(c) after five years	-	-
	<u>36,666</u>	<u>36,666</u>

#### 24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	<u>Total</u> <u>2022</u>	<u>Total</u> <u>2021</u>
	£	£	£	£
Fund Balances at 31 March 2022 are represented				
Fixed Assets	1,191,953	-	1,191,953	1,171,003
Current Assets	219,532	773,160	992,692	968,587
Liabilities	(738,831)	-	(738,831)	(785,096)
Total Net Assets	<u>672,654</u>	<u>773,160</u>	<u>1,445,815</u>	<u>1,354,494</u>

#### 25. RETIREMENT BENEFIT OBLIGATIONS

The company participates in the Pension Trust's Growth Plan and its Flexible Retirement Plan. It also makes contributions to employees' personal pension plans. The Pension Trust's Growth Plan provides benefits to some 638 non-associated participating employers.

The Flexible Retirement Plan is a wholly a money purchase (i.e. defined contribution) scheme. The Growth Plan is a defined benefit scheme in the UK but because it is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

#### 25. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED

The Growth Plan is classified as a 'last-man standing arrangement', which means that the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2022 to 31 January 2025:

£3,312,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 30 September 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2019 to 30 September 2025:

£11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	<u>2022</u>	<u>2021</u>
	£	£
Present value of pension deficit provision	<u>6,596</u>	<u>26,752</u>
<b>Reconciliation of opening and closing provisions</b>		
Provision at start of period	26,752	31,698
Unwinding of the discount factor (interest expense)	154	712
Deficit contribution paid	(6,770)	(6,573)
Remeasurements - impact of any change in assumptions	(152)	915
Remeasurements - amendments to the contribution schedule	(13,388)	-
Provision at end of period	<u>6,596</u>	<u>26,752</u>
<b>Income and expenditure impact</b>		
Interest expense	712	712
Remeasurements - impact of any change in assumptions	915	915
Remeasurements - amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	47,101	36,315
Costs recognised in income and expenditure account	<u>48,728</u>	<u>37,942</u>

\*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

#### 25. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED

Assumptions	<u>2022</u> per annum	<u>2021</u> per annum	<u>2020</u> per annum
Rate of discount	<u>2.35%</u>	<u>0.66%</u>	<u>2.53%</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit contributions schedule	31 March 2022 £	31 March 2021 £	31 March 2020 £
Year 1	2,403	6,770	6,573
Year 2	2,403	6,973	6,770
Year 3	2,003	7,182	6,973
Year 4		6,165	7,182
Year 5			6,165
Year 6			
Year 7			
Year 8			

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

#### 26. RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2022</u> £	<u>2021</u> £
Net income / (expenditure) for the year (as per the statement of financial activities)	91,320	129,931
Adjustments for:		
Interest receivable	(32)	(505)
Interest paid	15,752	29,951
Gain on investment assets	(16,525)	(25,370)
Depreciation and impairment of tangible fixed assets	50,209	46,977
Decrease / (increase) in debtors	155,264	(14,729)
(Decrease) / Increase in creditors	(25,225)	(121,438)
Net cash flow from operating activities	<u>270,764</u>	<u>44,817</u>

#### 27 ANALYSIS OF CHANGES IN NET FUNDS

	<u>At 1 April 2021</u>	<u>Cash flow</u>	<u>at 31 March</u> £
Net Cash			
Cash at bank and in hand	<u>558,103</u>	<u>179,370</u>	<u>737,473</u>
Borrowings			
Debt due within one year	(22,677)		(22,677)
Debt due after one year	(400,162)	21,041	(375,499)
	<u>(422,839)</u>	<u>21,041</u>	<u>(398,176)</u>
TOTAL	<u>135,264</u>	<u>200,411</u>	<u>339,297</u>

#### 27 RELATED PARTY TRANSACTIONS

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with staff and Trustees are disclosed in note 9.

**ENHANCEABLE**

England & Wales - Charity number 1053246

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# Accounts

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Company registration number: 3140903  
Charity registration number: 1053246



**CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

ENHANCEABLE

**CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021**

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**ENHANCEABLE**

**OFFICERS, PROFESSIONAL ADVISERS AND BANKERS**

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<b>CHARITY REGISTRATION NUMBER</b>	1053246
<b>COMPANY REGISTRATION NUMBER</b>	3140903
<b>GROUP VAT REGISTRATION NUMBER</b>	674 1426 34
<b>TRUSTEES</b>	Nicholas Ainley Angeline Garvey Jide Onabajo Mark W Martin Michael Parker Hannah Piper Stephen Norton Megan Templeman
<b>CHIEF EXECUTIVE OFFICER</b>	Julie Hagarty
<b>REGISTERED OFFICE</b>	13 Geneva Road Kingston upon Thames Surrey KT1 2TW
<b>AUDITOR</b>	Haines Watts Chartered Accountants and Statutory Auditors 46 High Street Esher Surrey KT10 9QY
<b>BANKERS</b>	National Westminster Bank Plc Market Place Branch 5 Market Place Kingston upon Thames Surrey KT1 1JX

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

#### **YEAR ENDED 31 MARCH 2021**

The Trustees present their report and the audited and consolidated financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing their annual report and consolidated financial statements of the charity.

These financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's governing document the Charities Act 2011 and the 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 published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### **Trustees of the charity**

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the financial year and since the financial year end were as follows:

Nicholas Ainley  
Brian Garcia (resigned on 30 November 2020)  
Michael Kemsley (resigned on 31 July 2020)  
Gael A MacIver  
Mark W Martin  
Michael Parker  
Hannah Piper  
Julian Rice (appointed on 26 May 2021)  
Byron Turner (resigned on 30 November 2020)  
Megan Templeman (appointed on 22 May 2020)  
Stephen Norton (appointed on 17 April 2020)  
Jide Onabajo (appointed on 30 November 2020)  
Angeline Garvey (appointed 30 November 2020)

#### **Objectives of the charity**

EnhanceAble ('the Group') exists to promote the care and support, welfare, treatment, education, training, employment and advancement of people who have cerebral palsy, acquired brain injury or another disability.

EnhanceAble is a local charity supporting people with disabilities in and around the Royal Borough of Kingston and the London Borough of Richmond. We have been making a difference to lives for over 60 years and as a charity, we are driven not by the need to make a profit, but by our commitment to be responsive to each of our service users' unique needs.

Our objectives are to help people with disabilities and their parents or carers to truly enhance and improve their lives; hence our name. We support service users of all ages; children, teenagers, young adults and adults and in a variety of different ways and settings; in their homes and in the community, through individual one to one support, our day centre, regular after- school clubs, short breaks and respite care facilities.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

#### **Principal activities of the charity**

##### **Geneva Road**

The Group's day centre in Geneva Road, Kingston offers education, work and leisure activities designed to encourage service users to lead as independent a life as possible as valued members of the community. Courses offered include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities.

##### **EnhanceAble Living**

We provide care and support services to people in their own homes on an individual basis and also provide outreach services, e.g. helping them gain access to local amenities, and remain living independently. This service is registered with the Care Quality Commission.

##### **EnhanceAble Children's Service**

We run three after-school clubs at Geneva Road;

KITES for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism, RIBBONS for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism and FLYERS for children with more complex health and/or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

##### **EnhanceAble Space**

Launched in May 2014, 'Space' provides a high-quality respite care service for adults with disabilities. The service is registered with the Care Quality Commission for the delivery of accommodation with personal care.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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### **Croft Cottage**

Launched in the Summer of 2015, this high quality respite care facility serves the needs of children with disabilities aged 8- 18 referred by the Richmond Disabled Children's Service. Croft Cottage is owned by the London Borough of Richmond. The service is funded by Achieving for Children (' AfC') and regulated by OFSTED. The current contract expired in June 2021 and on 17<sup>th</sup> August 2021 we contracted with AfC to provide an enhanced respite service for children with disabilities resident in the Royal Borough of Kingston and the London Borough of Richmond at a new purpose built centre at Moor Lane.

### **Fund-raising standards information**

Whilst less than 10% of the Group's income comes from fund-raising activities, looking to the future, we plan to expand this. We will therefore ensure that employees, volunteers and third parties working with us to help raise funds comply with the law as it applies to charities and fundraising.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

**Public benefit statement**

The trustees confirm that they have complied with the duty in Section 4 (4) of the Charities Act 2011 by referring to the Charity Commission's general guidance on public benefit when reviewing the aim and objectives of the Group and in planning its future activities.

The opportunity to benefit is not restricted by any constraint other than our capacity to provide an activity or service in a particular geographical location. Our services are not restricted by gender but because the services we provide are outside the funding capacity of all but a few people and their families, our fees are primarily funded, directly or indirectly, by local authorities.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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#### **Financial review (including reserves policy)**

##### **Income:**

- Group total income in the year decreased by £169,967 (9.1%) to £1,695,999
- Income from charitable activities decreased by £359,549 (20.4%) to £1,400,973
- Charity shop sales decreased by £47,010 (57.8%) to £34,376
- Other income including charitable donations increased by £244,863 to £260,145
- Investment income decreased by £8,274 to £505

##### **Expenditure:**

- Group total expenditure in the year decreased by £397,659 (20.5%) to £1,565,074
- Expenditure on charitable activities decreased by £385,968 (20.6%) to £1,512,222
- Expenditure on charity shops and related trading activities decreased by £11,681 (18%) to £52,852

##### **Net result in the year**

The net movement in funds was a surplus of £129,931 and compared with a deficit of £75,404 in the previous year.

##### **Geneva Road Ltd - Day Centre Service**

Income from charitable activities decreased by £219,186 (34.9%) to £408,708 and the company achieved a loss on ordinary activities before tax of £331,075 (2019/20: £275 profit).

##### **EnhanceAble Living - Domiciliary and Outreach Care Service**

Income from charitable activities decreased by £135,219 to £260,399 and the service achieved an operating deficit of £39,372 (2019/20: £32,383 deficit).

##### **EnhanceAble Space - Adult Respite Care Service**

Income from charitable activities decreased by £5,141 (1%) to £481,866 and the service achieved an operating surplus of £120,026 (2019/20: £55,211 surplus).

##### **EnhanceAble Children 's Services - Kite , Ribbons and Flyers**

Income from charitable activities remained static at £50,000 and the service achieved an operating surplus of £30,432 (2019/20: £22,126).

##### **EnhanceAble Children's Services- Croft Cottage**

Income from charitable activities remained static at £200,000 and the service achieved an operating surplus of £36,599 (2019/20: £49,544).

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2021**

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#### **Reserves Policy**

At 31 March 2021, unrestricted funds were £1,091,984 and the free reserves available for general charitable purposes (unrestricted reserves less the book value of tangible fixed assets net of mortgage borrowings repayable after more than one year) were £444,431 (2020: £498,874).

The Group's reserves policy aims to balance several financial aims and objectives which are to:

- Invest in fixed assets and resources used for charitable purposes,
- Fund debtors arising in the ordinary course of the charity' s affairs,
- address difficult or unforeseen circumstances,
- Fund losses arising from new charitable activities, investments and other activities, and
- Fund the amount by which the actuarial deficit exceeds pension liabilities reported in the balance sheet.

## ENHANCEABLE

### TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2021

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It should be noted that in the financial year 21/22 we have been significantly affected by the COVID19 pandemic and while our strategic objectives remain the same (below) we have had to spend most of our time and resources responding to this situation.

Throughout the year the Charity has continued to deliver high quality services in a challenging environment; delivering in excess of 100,000 support hours and reaching in excess of 200 people with disabilities.

We have continued to invest in developing our services and have invested in our professional workforce, notably in training and developing people to deliver the highest quality care and support to the people who use our services.

Throughout all our work in all areas, EnhanceAble has continued to be an organisation driven by its values:

- We recognise that each person is unique,
- We are a not-for-profit organisation, We value inclusion,
- We are innovative
- We are responsive to the needs of the people using our services, and
- We strive for excellence in everything we do.

As an organisation, we are passionate about the way we approach and carry out our work, which can be summarised as follows:

- We aim to be flexible and agile in all our responses, we include people and consult widely,
- We acknowledge our mistakes and having identified them, strive to learn from them, we put people first, treating everyone with dignity, respect and kindness,
- We don't put people 'in boxes', and
- We aim to build relationships of trust and loyalty.

All of our strategic planning is underpinned by these values.

Services have come under increasing financial pressure during the year, as costs have risen whilst service users' and funders budgets have remained stretched. We have had only modest success with increasing fees and this will remain an issue for 2020/21 following a difficult year.

We have continued to explore other routes to raising funds and will continue to develop these in future years. We also sought to find ways of broadening our catchment area and raising our profile within neighbouring boroughs. (NB The COVID19 pandemic has affected these issues and will impact on the 2021/22 year significantly).

We aim to continue upgrading our day centre facilities, extending this service to provide more 'drop-in' facilities for individual service users, their carers and support workers. We also aim to continue investing in our staff and digital infrastructure to ensure that we communicate effectively with supporters, volunteers, service users, their families , friends and carers.

## **ENHANCEABLE**

### **TRUSTEES ' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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#### **Strategic Report**

##### **Geneva Road**

In 2020/1 our day-centre delivered 2200 days (8,056 2019/20). One-to-one support averaged 73 hours per week (2019/20 170 hours).

Attendance at the day centre was significantly impacted by Covid-19.

In recent years, local authorities have emphasised the need for people with disabilities to receive a less structured package, spending more time in their own homes or with Personal Assistants pursuing "ordinary day-to-day activities"; e.g. going out for coffee, joining a local adult education class and shopping. Our experience leads us to believe that a structured day service still provides very good value to local people with disabilities and their funders. The "ordinary life" option presents known difficulties for many of our service users, the majority of whom have very low disposable income and cannot afford to shop and use cafes frequently. Also, in our experience Personal Assistants often lack training and support and consequently direction and skill in carrying out their roles.

Our aim will be to continue providing a range of high-quality educational, therapeutic and social events using trained, skilled and well-managed staff and to provide an environment at Geneva Road that is stimulating, safe and appropriate for the people we support.

##### **EnhanceAble Living**

In 2020/21, the service delivered 11887 (2019/20 17060) hours of chargeable support and 81 (126) sleep-in nights for 19 clients; an average of 228 (2019/20 328) client hours per week.

EnhanceAble Living exists to provide peripatetic support for local people with disabilities . This support may take place in a service user's home, an educational facility or local amenities. The strategic aim of this service is to provide individuals with high-level individualised care that can meet the needs particularly of those with more complex requirements; for example, people who have more challenging behaviour or people with specialised physical needs.

The service is strategically priced at the higher-end of the market; EnhanceAble Living does not seek to be a low-cost provider, but to be the best and local users have continued to show a high degree of trust and engagement with the service.

All support provided is at least on a one-to-one basis and staff are selected for their ability to work without direct supervision. Activities include skills development, promoting independence, looking after service users' homes and supporting their leisure and social activities. A recent strategic move has been to enable service users to access activities at Geneva Road free-of-charge, which recognises that many of our service users have very low disposable incomes.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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#### **EnhanceAble Space**

During 2020/21 chargeable occupancy rates decreased to 73%. from 77% in 2019/20. Actual occupancy was far lower than this but we were able to charge our principal funders (RBK) for planned stays for the majority of the financial year. We incurred a surplus of £120,026 compared to a surplus of £55,211 in 2019/20.

Surveys and feedback on our adult respite care service have all been very positive. We have not yet had an inspection by CQC at our new location. Parents and service users expressing high satisfaction based on their experience of the service. In 2020/21 we provided 1046 overnight stays, which compared with 909 overnight stays in 2019/20.

#### **Kite, Ribbons and Flyers**

For the past 8 years, we have provided after-school clubs (groups) for children with Asperger's Syndrome and for children with complex needs. The service was adversely affected by Covid-19 but opened whenever our risk assessment deemed it safe to do so and retained its contractual income for the period.

These groups now continue to be enjoyed by children and young people and provided by EnhanceAble with Achieving for Children grant funding.

#### **Croft Cottage**

Croft Cottage provides respite care for children with disabilities and the service remained open, albeit with reduced occupancy throughout the pandemic. Towards the end of the financial year Enhanceable were able to negotiate the award of a far larger contract to provide a similar service in Chessington, Kingston.

## ENHANCEABLE

### TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT

YEAR ENDED 31 MARCH 2021

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#### Fundraising

Our two charity shops and related activities generated a deficit of £3,876 during the year, which compared with a surplus of £16,843 in 2019/20. Apart from declining sales due to Covid 19 closures, the shops also faced challenges in the short and medium term concerning leases which we were able to resolve. We are in the process of evolving strategies (including online sales) and evaluating options in order to improve performance.

#### Plans and objectives for future periods

Our future plans have continued to be significantly affected by the pandemic in delivery terms. We are working with our funders to jointly determine future plans and funding in all areas. We remain committed to continuing to provide only high quality, user centered services. Our plans for the future mean that we will;

- Ensure that EnhanceAble has high quality personalised care, kindness, respect and dignity at its heart.
- Ensure financial stability and long-term viability by investing in our capacity to raise funds. We will support our fundraising in a range of ways, including investing in the growth of our community fundraising groups.
- Value our professional workforce and support them in doing their jobs well. Continue to train and develop people to deliver the highest quality care and explore how we can share our experience with other organisations, carers and support workers.
- Continue to upgrade the facilities at our Geneva Road Centre; extending this service to provide 'drop-in' facilities for individual service users, their carers and support workers. This will involve developing systems for people with disabilities to spot-purchase individual activities and courses that enable them to enjoy the benefits of a staffed and structured service whilst also pursuing other activities.
- We have eliminated the deficit at Space and will manage costs while continuing to provide respite services that remain a highly valued local resource.
- Provide a respite care for children with disabilities at Rainbow House, Chessington..
- Invest in our staff and digital infrastructure to ensure we can communicate effectively with everyone we want to reach - from supporters and volunteers through to service users, their families, friends and carers.
- Promote our brand, raise our profile and broaden our service offering to existing and new users both within existing catchment areas and by extending to neighbouring boroughs.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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#### **Structure, Governance and Charitable Status**

The Group's origins stretch-back 60 years as a local branch of what was then called The Spastics' Society and subsequently as North SurreyGroup Scope, an unincorporated charity.

EnhanceAble was incorporated in England and Wales as a company limited by guarantee on 22 December 1995 (Registered Company No. 3140903) and registered as a charity on 28 March 1996 (Registered Charity No. 1053246). On 1 April 1996 the Group took over all the assets and activities of North Surrey Group Scope (Registered Charity No 209741) and the name was changed from North Surrey Group Scope to EnhanceAble on 30 November 2005.

The Group's Day Centre services in Kingston are supplied through its wholly owned subsidiary, Geneva Road Limited (Registered No. 3048810) a company limited by shares.

#### **Recruitment and appointment of new trustees**

New trustees are recruited and appointed from two sources. Firstly, clients of the group are encouraged to nominate potential directors from among the client group, so as to ensure good client representation on the trustee board. The people nominated are then eligible for election at the Annual General Meeting. Secondly, a Nominations sub-Committee of the board identifies the type of expertise required to ensure that the board as a whole can properly fulfil its responsibilities and then seeks to recruit suitable trustees by consulting other voluntary organizations, professional bodies and / or by advertising. Potential trustees are interviewed and are then nominated for election at the Annual General Meeting. The board may co-opt such individuals in the first instance.

#### **Induction and training of trustees**

The induction programme for new trustees includes briefings from the Chair and the Chief Executive and the provision of copies of basic information including the constitutional documents, the latest accounts and business plan and Charity Commission documents on the duties of trustees.

#### **Organisational structure and decision- making process**

The Group is controlled by the Board of Trustees, which meets regularly and at least four times each year. Day to day management is delegated to the Chief Executive Officer, who reports to the Chair of the Trustees. The activities of the Geneva Road Centre are managed by our subsidiary company Geneva Road Limited. The managers of the Geneva Road Centre, EnhanceAble Children's Service, EnhanceAble Living, EnhanceAble Space, Croft Cottage and the Volunteer Support manager report to the Chief Executive.

The board is further supported by finance and investment, nominations and HR sub-Committees, which have terms of reference and a dedicated chair.

## ENHANCEABLE

### TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT

YEAR ENDED 31 MARCH 2021

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#### **Related parties and wider networks**

The Group is an independent charity that receives in excess of 90% of its funding, directly or indirectly, from local authorities. Approximately 40% of service users are funded by the Royal Borough of Kingston upon Thames, 30% by Surrey and the remainder by the London Borough of Richmond upon Thames, Hounslow and other local boroughs.

#### **Risk Management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated below, combined with our annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks that we face and confirm that they have established systems to mitigate the significant risks.

#### **Trustees' responsibilities**

The Trustees who are also Directors of Enhanceable (a charitable company - 'the Charity') for the purposes of Company Law are responsible for preparing the Trustees' Annual Report 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 these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 10 2);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that disclose with reasonable accuracy at any time the financial position of the charitable company and the group and 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

**ENHANCEABLE**

**TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT**

**YEAR ENDED 31 MARCH 2021**

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**Disclosure of information to the auditors**

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

there is no relevant audit information of which the charitable company's auditors are unaware; and

we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

Signed

Date

## **Independent Auditor's Report to the Trustees of Enhanceable**

### **Opinion**

We have audited the financial statements of EnhanceAble (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise a Statement of Financial Activities, a Balance Sheet, a Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the group's trade, customers, suppliers and wider economy. The Trustees' view on the impact of COVID-19 is disclosed within note 1n to the financial statements.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Independent Auditor's Report to the Trustees of Enhanceable**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 2.12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## **Independent Auditor's Report to the Trustees of Enhanceable**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We discussed with the Treasurer the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Independent Auditor's Report to the Trustees of Enhanceable

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Haines Watts – Statutory Auditor**

Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

**ENHANCEABLE****CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	2	15,056	-	15,056	10,547
Charitable activities	3	1,150,973	250,000	1,400,973	1,760,519
Other trading activities	4	34,376	-	34,376	81,386
Investments	5	505	-	505	8,779
Other	6	74,980	144,738	219,718	4,735
<b>Total income and endowments</b>		<b>1,275,890</b>	<b>394,738</b>	<b>1,670,628</b>	<b>1,865,966</b>
<b>Expenditure on:</b>					
Trading activities	7	52,852	-	52,852	64,543
Charitable activities	8	1,343,783	169,432	1,513,215	1,872,124
<b>Total expenditure</b>		<b>1,396,636</b>	<b>169,432</b>	<b>1,566,067</b>	<b>1,936,667</b>
<b>Net (expenditure) / income before transfers</b>		<b>(120,746)</b>	<b>225,306</b>	<b>104,561</b>	<b>(70,701)</b>
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net incoming resources before other recognised gains and losses</b>		<b>(120,746)</b>	<b>225,306</b>	<b>104,561</b>	<b>(70,701)</b>
<b>Other recognised gains:</b>					
Gain on investment assets		25,370	-	25,370	(4,703)
<b>Net movement in funds</b>		<b>(95,376)</b>	<b>225,306</b>	<b>129,931</b>	<b>(75,404)</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		1,140,280	84,283	1,224,563	1,299,967
<b>Total funds carried forward</b>		<b>1,044,904</b>	<b>309,589</b>	<b>1,354,494</b>	<b>1,224,563</b>

The notes on pages 7a to 7k form part of these financial statements.

**ENHANCEABLE**  
**CONSOLIDATED AND CHARITY BALANCE SHEET**  
**YEAR ENDED 31 MARCH 2021**

	<u>Notes</u>	<u>Total funds</u> <u>Group</u> <u>2021</u>	<u>Total funds</u> <u>Charity</u> <u>2021</u>	<u>Total funds</u> <u>Group</u> <u>2020</u>	<u>Total funds</u> <u>Charity</u> <u>2020</u>
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	997,014	997,014	1,041,568	1,041,568
Investments	13	173,989	174,089	148,619	148,719
<b>TOTAL FIXED ASSETS</b>		<u>1,171,003</u>	<u>1,171,103</u>	<u>1,190,187</u>	<u>1,190,287</u>
<b>CURRENT ASSETS</b>					
Debtors	14	410,484	311,682	395,756	381,867
Amounts owed by group undertakings	15	-	-	-	-
Cash at bank and in hand		558,103	472,283	548,778	547,288
<b>TOTAL CURRENT ASSETS</b>		<u>968,587</u>	<u>783,966</u>	<u>944,534</u>	<u>929,155</u>
<b>LIABILITIES</b>					
Creditors: Amount falling due within one year	16	(361,805)	148,010	(478,297)	(468,803)
<b>NET CURRENT ASSETS</b>		<u>606,782</u>	<u>931,976</u>	<u>466,237</u>	<u>460,352</u>
<b>Creditors: Amount falling due after one year</b>					
Property mortgage	17	(396,540)	(396,540)	(400,162)	(400,162)
Retirement benefit obligations	25	(26,752)	(26,752)	(31,698)	(31,698)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,354,493</u>	<u>1,679,787</u>	<u>1,224,564</u>	<u>1,218,779</u>
<b>FUNDS</b>					
Unrestricted income funds	19	1,044,905	1,370,196	1,140,280	1,134,496
Restricted income funds	20	309,589	309,589	84,283	84,283
<b>TOTAL FUNDS</b>		<u>1,354,494</u>	<u>1,679,785</u>	<u>1,224,563</u>	<u>1,218,779</u>

These accounts have been prepared in accordance with the provisions applicable to companies that are subject to the small companies' regime.

Approved by the board on ..... 2021

.....

Director

Company Registration Number: 3140903

The notes on pages 7a to 7k form part of these financial statements.

**ENHANCEABLE****CONSOLIDATED STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2021**

	Note	<u>2021</u>	<u>2020</u>
		£	£
<b>Cash flows from operating activities</b>	26	44,817	50,551
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(2,424)	(40,900)
Purchase of investments		-	0
Interest from investments		505	8,779
<b>Net cash used in investing activities</b>		(1,919)	(32,121)
<b>Cash flows from financing activities</b>			
Cash inflows from new borrowing		-	-
Repayments of borrowing		(3,622)	(21,831)
Interest paid		(29,951)	(18,610)
<b>Net cash provided by financing activities</b>		(33,573)	- 40,441
<b>Net decrease in cash and cash equivalents</b>		9,325	(22,011)
<b>Cash and cash equivalents at 1 April 2020</b>		548,778	570,789
<b>Cash and cash equivalents at 31 March 2021</b>	27	558,103	548,778
<b>Cash and cash equivalents consist of:</b>			
Cash at bank and in hand		558,103	548,778
<b>Cash and cash equivalents at 31 March 2021</b>		558,103	548,778

The notes on pages 7a to 7k form part of these financial statements.

# ENHANCEABLE

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### a. General information and basis of preparation

EnhanceAble ('the Charity') is a company limited by guarantee and was incorporated in England and Wales on 22 December 1995 with the registered number 3140903. It was registered as a charity on 28 March 1996 with the registered number 1053246 and on 1 April 1996 the Charity took over all the assets and activities of North Surrey Group Scope, an unincorporated charity with the registered number 209741.

The Charity's day centre services in Geneva Road, Kingston are supplied through a wholly owned subsidiary, Geneva Road Limited, a company limited by shares and incorporated in England and Wales with the registered number 3048810.

The address of the registered office is given in the charity information on page 3 of these financial statements.

The Charity exists to serve people with cerebral palsy and other disabilities. The nature of its operations and principal activities are as follows:

Geneva Road Day Centre offers education, work and leisure activities designed to encourage its service users to lead as independent a life as possible as valued members of the community. Courses include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities.

EnhanceAble Living provides care and support services to disabled people in their own homes on an individual basis and provides outreach services, e.g. helping them gain access to local amenities, such as the local swimming pool, or to go shopping, etc. This service is registered with the Care Quality Commission.

EnhanceAble Space was launched in 2014 to provide a high quality respite care service for disabled adults and is delivered from a large detached house located at 221A Malden Road, Worcester Park, Surrey KT3 6AG.

EnhanceAble Children's Service runs three after school clubs and a respite care service for disabled children;

1. KITES - for older children aged 11-18 with Asperger's Syndrome or high-functioning Autism,
2. RIBBONS - for younger children aged 5-11 with Asperger's Syndrome or high-functioning Autism
3. FLYERS - for children with more complex health and / or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

Croft Cottage was launched in 2015 to provide a high quality respite care service for disabled children aged 8-18 referred by the Richmond Disabled Children's Service. Croft Cottage is owned by Richmond Council and the Charity is funded to run and manage the service, which is registered with and regularly inspected by Ofsted.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in Sterling, which is the functional currency of the Charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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#### b. Consolidated Financial Statements

These financial statements consolidate the results of the charity and its wholly-owned subsidiary company Geneva Road Limited. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by the Companies Act 2006

#### c. Incoming Resources

##### i) Legacies

Legacies are brought into the accounts when they become capable of financial measurement.

##### ii) Donations

Donations are accounted for on a receipts basis.

##### iii) Gifts in Kind

Assets donated for use by the group are recognised as incoming resources when received.

##### iv) Grants

Grants are recognised when the conditions for receipts have been met.

Grants restricted to future accounting periods are deferred and recognised in those future accounting periods. Otherwise, grants are recognised in the Statement of Financial Activities in a similar manner to other incoming resources. Grants received for specific purposes are accounted for as restricted funds.

##### v) Shops

Incoming resources from the charity's shops are included when receivable.

#### d. Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which can not be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

#### e. Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold Property Improvements	between 3 and 10 years straight line
Long Leasehold Property	between 5 and 25 years straight line
Short Leasehold - Shop	3 years straight line
Motor Vehicles	5 years straight line
Equipment, Fixtures and Fittings	between 3 and 7 years straight line
Computer Equipment	4 years straight line

#### f. Investments

The Charity's unlisted investments are stated at cost. Provision for any diminution in the value of investments is only made when the diminution is considered to be permanent.

The Charity's investment portfolio is stated at fair value with changes in fair value being recognised in the Statement of Financial Activities.

#### g. Pension Costs

The company participates in the Pension Trust's Growth and Flexible Retirement Plans.

The Growth Plan is a multi-employer plan which is in most respects a money purchase plan but it has some guarantees. The Flexible Retirement Plan is also a multi-employer plan and is wholly a money purchase plan. The assets of the plans are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the Growth Plan and to the Flexible

#### h. Restricted Funds

Restricted Funds are funds, which are to be used in accordance with specific restrictions imposed by the donors or which have been raised for specific purposes. The aim and use of each restricted fund is set out in the notes to the

#### i. Unrestricted Funds

Unrestricted Funds are available for use at the discretion of the trustees in furthering the general objectives of the charity and have not been designated for other purposes.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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**j. Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable in the

**k. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**l. Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**m. Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

**n. Going concern**

The Trustees, having considered the financial position of the Charity as well as its future aims and forecast cash flows, have concluded that the Charity will continue to operate for the foreseeable future and at least until 12 months from the signing of these financial statements.

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

**2. INCOME FROM DONATIONS AND LEGACIES**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2021</b> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2020</b> £
Donations - Other	15,056	-	15,056	10,547	-	10,547

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2021</b> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2020</b> £
EnhanceAble Living Care Fees	260,399	-	260,399	395,618	-	395,618
EnhanceAble Space Fees	481,866	-	481,866	487,007	-	487,007
Geneva Road Centre Fees	408,708	-	408,708	627,894	-	627,894
Geneva Road Centre Sales	-	-	-	-	-	0
Kite, Ribbons and Flyers	-	50,000	50,000	-	50,000	50,000
Croft Cottage	-	200,000	200,000	-	200,000	200,000
	<u>1,150,973</u>	<u>250,000</u>	<u>1,400,973</u>	<u>1,510,519</u>	<u>250,000</u>	<u>1,760,519</u>

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2021</b> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2020</b> £
Shop income	34,376	-	34,376	75,270	-	75,270
Jumble and rag sales	-	-	-	6,116	-	6,116
	<u>34,376</u>	<u>-</u>	<u>34,376</u>	<u>81,386</u>	<u>-</u>	<u>81,386</u>

**5. INCOME FROM INVESTMENTS**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2021</b> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2020</b> £
Interest	505	-	505	8,779	-	8,779
	<u>505</u>	<u>-</u>	<u>505</u>	<u>8,779</u>	<u>-</u>	<u>8,779</u>

**6. OTHER INCOME**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2021</b> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<b>2020</b> £
Sundry income	74,980	-	74,980	4,735	-	4,735
Government Grant	-	144,738	144,738	-	-	-
	<u>74,980</u>	<u>144,738</u>	<u>219,718</u>	<u>4,735</u>	<u>-</u>	<u>4,735</u>

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

**7. ANALYSIS OF EXPENDITURE ON TRADING ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2021</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2020</u> £
Staff costs	22,068	-	22,068	27,151	-	27,151
Shop repairs	-	-	-	985	-	985
Other shop expenses	29,443	-	29,443	36,203	-	36,203
Jumble and rag sale expenses	1,342	-	1,342	204	-	204
<b>Total</b>	<b>52,852</b>	<b>-</b>	<b>52,852</b>	<b>64,543</b>	<b>-</b>	<b>64,543</b>

**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2021</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2020</u> £
Expenditure on each activity was as follows:						
EnhanceAble Living	326,686	-	326,686	363,235	-	363,235
EnhanceAble Space	356,573	-	356,573	431,796	-	431,796
Geneva Road Centre	774,620	-	774,620	540,196	-	540,196
Kite, Ribbons and Flyers	-	6,687	6,687	-	27,874	27,874
Croft Cottage	-	162,745	162,745	-	150,456	150,456
Central support costs not reallocated	(114,095)	-	114,095	358,567	-	358,567
	<b>1,343,783</b>	<b>169,432</b>	<b>1,513,215</b>	<b>1,693,794</b>	<b>178,330</b>	<b>1,872,124</b>

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2021</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2020</u> £
The expenditure on charitable activities can be further analysed as follows:						
Service costs	14,429	6,538	20,967	18,783	3,945	22,728
Payments to members	1,000	-	1,000	760	-	760
Staff costs	1,103,982	138,325	1,242,306	1,294,070	137,596	1,431,666
Transport and travel	17,564	15,600	33,164	35,656	15,869	51,525
Cost of meals	4,011	7,044	11,054	25,282	3,386	28,668
Rent and rates	2,427	-	2,427	6,289	-	6,289
Insurances	11,739	-	11,739	18,927	1,200	20,127
Utility costs	20,161	-	20,161	17,102	-	17,102
Printing, postage, stationery and telecommunications	10,019	254	10,273	26,299	1,593	27,892
Repairs and renewals	14,246	-	14,246	37,795	136	37,931
Cleaning and waste disposal	16,360	-	16,360	16,307	114	16,421
General expenses	24,321	1,073	25,394	14,018	11,413	25,431
Bad debts	-	41,607	41,607	-	-	-
Members' courses	14,504	-	14,504	28,477	-	28,477
Staff recruitment	7,729	471	8,200	14,660	-	14,660
Training costs	5,232	128	5,360	9,327	128	9,455
Depreciation	46,977	-	46,977	63,021	372	63,393
(Profit) / loss on disposal of fixed assets	-	-	-	-	-	-
Ofsted Inspection	-	-	-	-	2,578	2,578
Auditor's remuneration (see below)	19,500	-	19,500	13,500	-	13,500
Other professional fees	17,093	-	17,093	28,176	-	28,176
Bank Charges	4,146	-	4,146	6,735	-	6,735
Interest Expense	29,951	-	29,951	18,610	-	18,610
	<b>1,343,784</b>	<b>169,432</b>	<b>1,513,216</b>	<b>1,693,794</b>	<b>178,330</b>	<b>1,872,124</b>

Auditor's remuneration comprises fees payable to the Charity's auditor for the audit of the Charity's annual financial statements and that of its subsidiary, Geneva Road Limited.

**9. TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES**

The Key Management Personnel of EnhanceAble comprises the Trustees and the Chief Executive, Mrs Julie Hagarty. There were no donations from Trustees to the Charity during the year (2020: £nil).

Trustees neither received nor waived remuneration during the year (2020: £nil). No expenses were reimbursed to trustees during the year (2020: nil). Total employee benefits paid during the year to the Chief Executive amounted to £63,835 (2020: £64,988).

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

**10. STAFF COSTS AND EMPLOYEE BENEFITS**

	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2021</u> £	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2020</u> £
Salaries and wages	1,027,099	125,612	1,152,711	1,238,244	128,782	1,367,026
Social security costs	54,863	8,072	62,935	50,018	5,831	55,849
Pensions	44,087	4,641	48,728	32,959	2,983	35,942
	<u>1,126,049</u>	<u>138,325</u>	<u>1,264,374</u>	<u>1,321,221</u>	<u>137,596</u>	<u>1,458,817</u>

The average monthly number of employees and full time equivalent (FTE) during the year was as follows:

	<u>2021 Number</u>	<u>2021 FTE</u>	<u>2020 Number</u>	<u>2020 FTE</u>
Charitable activities	50	38	72	54
Central Support	8	8	8	8
Shops	3	1	2	1
<b>Total</b>	<u>61</u>	<u>47</u>	<u>82</u>	<u>63</u>

**11. TRANSFERS**

No transfer between restricted funds and unrestricted funds occurred during the year.

**12. TANGIBLE ASSETS**

<u>Group</u>	<u>Motor Vehicles</u>	<u>Computer Equipment</u>	<u>Office Equipment</u>	<u>Furniture Fixtures Plant &amp; Machinery</u>	<u>Leasehold Land &amp; Buildings</u>	<u>Freehold Property</u>	<u>2021 Total</u>
<u>Cost or Valuation</u>	£	£	£	£	£	£	£
At 1 April 2020	125,567	42,353	5,707	149,585	634,888	838,608	1,796,708
Additions	-	1,886	-	538	-	-	2,424
Intra group transfers	-	-	-	-	-	-	-
Disposals	-	-	0	-	-	-	0
At 31 March 2021	<u>125,567</u>	<u>44,239</u>	<u>5,707</u>	<u>150,123</u>	<u>634,888</u>	<u>838,608</u>	<u>1,799,132</u>
<b>Depreciation</b>							
At 1 April 2020	94,776	40,172	5,707	108,129	472,908	33,448	755,140
Disposals	-	-	0	-	-	-	0
Intra group transfers	-	-	-	-	-	-	0
Charge for the year	10,840	2,264	0	10,613	17,686	5,575	46,978
At 31 March 2021	<u>105,616</u>	<u>42,436</u>	<u>5,707</u>	<u>118,742</u>	<u>490,594</u>	<u>39,023</u>	<u>802,118</u>
<b>Net Book Value</b>							
At 31 March 2021	<u>19,951</u>	<u>1,803</u>	<u>-</u>	<u>31,381</u>	<u>144,294</u>	<u>799,585</u>	<u>997,014</u>
At 31 March 2020	<u>30,791</u>	<u>2,181</u>	<u>-</u>	<u>41,456</u>	<u>161,980</u>	<u>805,160</u>	<u>1,041,568</u>
<b>Charity</b>							
<b>Cost or Valuation</b>	£	£	£	£	£	£	£
At 1 April 2020	125,567	42,353	5,707	149,585	634,888	838,608	1,796,708
Additions	-	1,886	-	538	-	-	2,424
Disposals	-	-	0	-	-	-	0
At 31 March 2021	<u>125,567</u>	<u>44,239</u>	<u>5,707</u>	<u>150,123</u>	<u>634,888</u>	<u>838,608</u>	<u>1,799,132</u>
<b>Depreciation</b>							
At 1 April 2020	94,776	40,172	5,706	108,129	472,908	33,448	755,139
Disposals	-	-	0	-	-	-	0
Charge for the year	10,840	2,264	0	10,613	17,686	5,575	46,978
At 31 March 2021	<u>105,616</u>	<u>42,436</u>	<u>5,706</u>	<u>118,742</u>	<u>490,594</u>	<u>39,023</u>	<u>802,117</u>
<b>Net Book Value</b>							
At 31 March 2021	<u>19,951</u>	<u>1,803</u>	<u>1</u>	<u>31,381</u>	<u>144,294</u>	<u>799,585</u>	<u>997,015</u>
At 31 March 2020	<u>30,791</u>	<u>2,181</u>	<u>-</u>	<u>41,456</u>	<u>161,980</u>	<u>805,160</u>	<u>1,041,568</u>

**ENHANCEABLE**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

<b>13. FIXED ASSET INVESTMENTS</b>	31/03/2021 Units (no.)	31/03/2021 Cost (£)	<b>2021</b> Value (£)	<b>2020</b> Value (£)
COIF Charities Property Fund	20,726	25,000	23,031	23,551
COIF Investment Fund	8,437	125,000	150,958	125,068
		<u>150,000</u>	<u>173,989</u>	<u>148,619</u>

£150,000 has been invested in the CCLA COIF Charities Property and Investment Funds.  
£50,000 has been invested CCLA COIF Charities Deposit and is reflected in the cash at bank and in hand.  
At 31st March 2021 the (bid) market value of these investments was £173,989.

**Shares in Subsidiary Undertaking**

<b>Subsidiary</b>	<b>Class of shares held</b>	<b>% of shares held</b>	<b>Turnover</b>	<b>Profit for the Year</b>	<b>Aggregate Reserves</b>
Geneva Road Limited	Ordinary £1	100	<u>£443,544</u>	<u>(£331,075)</u>	<u>(£325,191)</u>

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

<b>Group</b>	<b>General £</b>	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	425,365	425,365	388,179
Prepayments	178,461	178,461	6,198
Other debtors	(193,341)	(193,341)	1,379
	<u>410,484</u>	<u>410,484</u>	<u>395,756</u>
<b>Charity</b>			
Trade debtors	216,323	216,323	243,575
Prepayments	167,640	167,640	136,915
Other debtors	(72,282)	(72,282)	1,377
	<u>311,682</u>	<u>311,682</u>	<u>381,867</u>

**15. AMOUNTS OWED BY GROUP UNDERTAKINGS**

<b>Charity</b>	<b>2021 £</b>	<b>2020 £</b>
Amounts owed by Geneva Road Limited	<u>(300,380)</u>	-
Amounts owed to Geneva Road Limited		<u>30,685</u>

As explained in note 13 the charity owns 100% of the shares in the above-named company. The directors of Geneva Road Limited have given an undertaking to give a floating charge over the assets of the company to EnhanceAble. Interest is payable at a rate of 4.75% per annum (2020: 4.75% per annum) and the loan is repayable on demand.

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

<b>Group</b>		<b>2021 £</b>	<b>2020 £</b>
Property mortgage	Note 18	22,677	22,677
Other taxation and social security		36,187	86,364
Other creditors and accruals		302,941	369,256
		<u>361,805</u>	<u>478,297</u>
<b>Charity</b>		£	£
Property mortgage	Note 18	22,677	22,677
Other taxation and social security		-	58,312
Other creditors and accruals		(170,687)	387,814
		<u>(148,010)</u>	<u>468,803</u>

**17 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

<b>Group</b>		<b>2021 £</b>	<b>2020 £</b>
Property mortgage			
Amounts due 2-5 years		77,871	77,871
Amounts due after 5 years		318,669	322,291
	Note 18	<u>396,540</u>	<u>400,162</u>
<b>Charity</b>		£	£
Property mortgage			
Amounts due 2-5 years		77,871	77,871
Amounts due after 5 years		318,669	322,291
	Note 18	<u>396,540</u>	<u>400,162</u>

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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

**18. PROPERTY MORTGAGE**

Included in creditors falling due within one year and after more than one year is a Property Mortgage, secured with a fixed charge on the freehold property owned by EnhanceAble.

The loan is repayable in 180 months with 164 remaining as at 31 March 2021.

Interest is charged at a fixed rate of 4.49% for the first ten years and at the Bank of England Base Rate plus 2.4% thereafter.

**19. UNRESTRICTED FUNDS**

	<b>2021</b>	<b>2020</b>
<u>Group</u>	£	£
At 1 April 2020	1,140,280	1,287,354
Net incoming / (outgoing) resources	(120,745)	(142,371)
Transfer from/(to) restricted funds	-	-
Other recognised gains/(losses)	25,370	(4,703)
At 31 March 2021	<u>1,044,905</u>	<u>1,140,280</u>
	£	£
At 1 April 2020	1,134,496	1,281,845
Net (outgoing) / incoming resources	210,331	(142,646)
Transfer to restricted funds	-	-
Other recognised gains/(losses)	25,370	(4,703)
At 31 March 2021	<u>1,370,196</u>	<u>1,134,496</u>

**20. RESTRICTED FUNDS**

EnhanceAble Children's Services (ECS) runs three 'after school' clubs, Kite, Ribbons and Flyers, for young people who have Asperger's Syndrome or high functioning Autism. It also manages a respite care and short break service known as Croft Cottage for children and young people aged between 8 and 18.

**Movements in funds - Year ending 31 March 2021**

	<b>Balance at 31.03.2020</b>	<b>Incoming Resources</b>	<b>Expenditure, Gains and Losses</b>	<b>Transfers</b>	<b>Balance at 31.03.2021</b>
<u>Group</u>	£	£	£	£	£
Kite, Ribbons and Flyers	23,608	50,000	6,687	-	66,921
Croft Cottage	60,675	200,000	162,745	-	97,930
Covid Grant	-	144,738	-	-	144,738
	<u>84,283</u>	<u>394,738</u>	<u>169,432</u>	<u>-</u>	<u>309,589</u>
	£	£	£	£	£
Kite, Ribbons and Flyers	23,608	50,000	6,687	-	66,921
Croft Cottage	60,675	200,000	162,745	-	97,930
Covid Grant	-	144,738	-	-	144,738
	<u>84,283</u>	<u>394,738</u>	<u>169,432</u>	<u>-</u>	<u>309,589</u>

**Movements in funds - Year ending 31 March 2020**

	<b>Balance at 31.03.2019</b>	<b>Incoming Resources</b>	<b>Expenditure, Gains and Losses</b>	<b>Transfers</b>	<b>Balance at 31.03.2020</b>
<u>Group</u>	£	£	£	£	£
Kite, Ribbons and Flyers	1,482	50,000	27,874	-	23,608
Croft Cottage	11,131	200,000	150,456	-	60,675
	<u>12,613</u>	<u>250,000</u>	<u>178,330</u>	<u>-</u>	<u>84,283</u>
	£	£	£	£	£
Kite, Ribbons and Flyers	1,482	50,000	27,874	-	23,608
Croft Cottage	11,131	200,000	150,456	-	60,675
	<u>12,613</u>	<u>250,000</u>	<u>178,330</u>	<u>-</u>	<u>84,283</u>

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

#### YEAR ENDED 31 MARCH 2021

#### 21. CAPITAL

The parent company is limited by guarantee. Every member of the company undertakes to contribute to the company in the event of it being wound up whilst she / he is a member or within one year afterwards, for the payment of debts and liabilities of the company contracted before she / he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of contributories among themselves such amount as may be required not exceeding one pound.

#### 22. CONNECTED CHARITIES

The company is affiliated to the national charity for people with cerebral palsy and associated disabilities, Northern Su

#### 23. FINANCIAL COMMITMENTS

a) The parent company had the following minimum payments under operating lease commitments:

	<u>2021</u>	<u>2020</u>
	£	£
<b>Land and Buildings</b>		
Operating leases which expire:		
(a) within one year	14,508	27,133
(b) in the second to fifth year	7,254	21,762
(c) after five years	-	-
	<u>21,762</u>	<u>48,895</u>

b) **Office Equipment**

	£	£
Operating leases which expire:		
(a) within one year	7,333	9,048
(b) in the second to fifth year	29,333	12,568
(c) after five years	-	-
	<u>36,666</u>	<u>21,616</u>

#### 24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	<u>Total</u> <u>2021</u>	<u>Total</u> <u>2020</u>
	£	£	£	£
Fund Balances at 31 March 2020 are represented				
Fixed Assets	1,171,003	-	1,171,003	1,190,187
Current Assets	658,998	309,589	968,587	944,534
Liabilities	(785,098)	-	(785,098)	(910,158)
Total Net Assets	<u>1,044,904</u>	<u>309,589</u>	<u>1,354,493</u>	<u>1,224,563</u>

#### 25. RETIREMENT BENEFIT OBLIGATIONS

The company participates in the Pension Trust's Growth Plan and its Flexible Retirement Plan. It also makes contributions to employees' personal pension plans. The Pension Trust's Growth Plan provides benefits to some 950 non-associated participating employers.

The Flexible Retirement Plan is a wholly a money purchase (i.e. defined contribution) scheme. The Growth Plan is a defined benefit scheme in the UK but because it is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

#### 25. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED

The Growth Plan is classified as a 'last-man standing arrangement', which means that the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2019 to 31 January 2025:	£11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)
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Unless a concession has been agreed with the Trustee the term to 30 September 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £793.4m, liabilities of £969.9m and a deficit of £176.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

##### Deficit contributions

From 1 April 2016 to 30 September 2025:	£12,945,440 per annum (payable monthly and increasing by 3% each on 1st April)
From 1 April 2016 to 30 September 2028:	£54,560 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	<u>2021</u>	<u>2020</u>
	£	£
Present value of pension deficit provision	<u>26,752</u>	<u>31,698</u>
<b>Reconciliation of opening and closing provisions</b>		
Provision at start of period	31,698	38,452
Unwinding of the discount factor (interest expense)	712	487
Deficit contribution paid	(6,573)	(6,381)
Remeasurements - impact of any change in assumptions	915	(860)
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	<u>26,752</u>	<u>31,698</u>
<b>Income and expenditure impact</b>		
Interest expense	712	487
Remeasurements – impact of any change in assumptions	915	(860)
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	47,101	36,315
Costs recognised in income and expenditure account	<u>48,728</u>	<u>35,942</u>

\*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

#### 25. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED

<b>Assumptions</b>	<u>2021</u> per annum	<u>2020</u> per annum	<u>2019</u> per annum
Rate of discount	<u>0.66%</u>	<u>2.53%</u>	<u>1.39%</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

<b>Deficit contributions schedule</b>	31 March 2021 £	31 March 2020 £	31 March 2019 £
Year 1	6,770	6,573	6,381
Year 2	6,973	6,770	6,573
Year 3	7,182	6,973	6,770
Year 4	6,165	7,182	6,973
Year 5		6,165	7,182
Year 6			6,165
Year 7			-
Year 8			

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.

#### 26. RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2021</u> £	<u>2020</u> £
<b>Net income / (expenditure) for the year (as per the statement of financial activities)</b>	<b>129,931</b>	<b>(75,404)</b>
<b>Adjustments for:</b>		
Interest receivable	(505)	(8,779)
Interest paid	29,951	18,610
Gain on investment assets	(25,370)	4,703
Depreciation and impairment of tangible fixed assets	46,977	63,393
Decrease / (increase) in debtors	(14,729)	(271,046)
(Decrease) / increase in creditors	(121,438)	319,074
Net cash flow from operating activities	<u>44,817</u>	<u>50,551</u>

#### 27 ANALYSIS OF CHANGES IN NET FUNDS

	<u>At 1 April 2020</u>	<u>Cash flow</u>	<u>at 31 March</u> £
<b>Net Cash</b>			
Cash at bank and in hand	<u>548,778</u>	<u>9,325</u>	<u>558,103</u>
<b>Borrowings</b>			
Debt due within one year	(22,677)	3,622	(19,055)
Debt due after one year	(400,162)		(400,162)
	<u>(422,839)</u>	<u>3,622</u>	<u>(419,217)</u>
<b>TOTAL</b>	<u>125,939</u>	<u>12,947</u>	<u>138,886</u>

#### 27 RELATED PARTY TRANSACTIONS

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Transactions with staff and Trustees are disclosed in note 9.