

Company registration number: 3140903
Charity registration number: 1053246



CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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**CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021**

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ENHANCEABLE**OFFICERS, PROFESSIONAL ADVISERS AND BANKERS**

CHARITY REGISTRATION NUMBER 1053246

COMPANY REGISTRATION NUMBER 3140903

GROUP VAT REGISTRATION NUMBER 674 1426 34

TRUSTEES
Nicholas Ainley
Angeline Garvey
Jide Onabajo
Mark W Martin
Michael Parker
Hannah Piper
Stephen Norton
Megan Templeman

CHIEF EXECUTIVE OFFICER Julie Hagarty

REGISTERED OFFICE
13 Geneva Road
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KT1 2TW

AUDITOR
Haines Watts
Chartered Accountants and Statutory Auditors
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Surrey
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BANKERS
National Westminster Bank Plc
Market Place Branch
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Kingston upon Thames
Surrey KT1 1JX

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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.

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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.

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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 17th 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.

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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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YEAR ENDED 31 MARCH 2021

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).

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TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2021

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.

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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.

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YEAR ENDED 31 MARCH 2021

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.

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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.

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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 £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.

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TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT

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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 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.

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TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT

YEAR ENDED 31 MARCH 2021

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.

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YEAR ENDED 31 MARCH 2021

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

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CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
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
Total income and endowments		1,275,890	394,738	1,670,628	1,865,966
Expenditure on:					
Trading activities	7	52,852	-	52,852	64,543
Charitable activities	8	1,343,783	169,432	1,513,215	1,872,124
Total expenditure		1,396,636	169,432	1,566,067	1,936,667
Net (expenditure) / income before transfers		(120,746)	225,306	104,561	(70,701)
Transfers between funds	11	-	-	-	-
Net incoming resources before other recognised gains and losses		(120,746)	225,306	104,561	(70,701)
Other recognised gains:					
Gain on investment assets		25,370	-	25,370	(4,703)
Net movement in funds		(95,376)	225,306	129,931	(75,404)
Reconciliation of Funds					
Total funds brought forward		1,140,280	84,283	1,224,563	1,299,967
Total funds carried forward		1,044,904	309,589	1,354,494	1,224,563

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

ENHANCEABLE

CONSOLIDATED AND CHARITY BALANCE SHEET

YEAR ENDED 31 MARCH 2021

		Total funds Group	Total funds Charity	Total funds Group	Total funds Charity
	Notes	2021	2021	2020	2020
		£	£	£	£
FIXED ASSETS					
Tangible assets	12	997,014	997,014	1,041,568	1,041,568
Investments	13	173,989	174,089	148,619	148,719
TOTAL FIXED ASSETS		1,171,003	1,171,103	1,190,187	1,190,287
CURRENT ASSETS					
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
TOTAL CURRENT ASSETS		968,587	783,966	944,534	929,155
LIABILITIES					
Creditors: Amount falling due within one year	16	(361,805)	148,010	(478,297)	(468,803)
NET CURRENT ASSETS		606,782	931,976	466,237	460,352
Creditors: Amount falling due after one year					
Property mortgage	17	(396,540)	(396,540)	(400,162)	(400,162)
Retirement benefit obligations	25	(26,752)	(26,752)	(31,698)	(31,698)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,354,493	1,679,787	1,224,564	1,218,779
FUNDS					
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
TOTAL FUNDS		1,354,494	1,679,785	1,224,563	1,218,779

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

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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>
		£	£
Cash flows from operating activities	26	44,817	50,551
Cash flows from investing activities			
Purchase of property, plant and equipment		(2,424)	(40,900)
Purchase of investments		-	0
Interest from investments		505	8,779
Net cash used in investing activities		(1,919)	(32,121)
Cash flows from financing activities			
Cash inflows from new borrowing		-	-
Repayments of borrowing		(3,622)	(21,831)
Interest paid		(29,951)	(18,610)
Net cash provided by financing activities		(33,573)	- 40,441
Net decrease in cash and cash equivalents		9,325	(22,011)
Cash and cash equivalents at 1 April 2020		548,778	570,789
Cash and cash equivalents at 31 March 2021	27	558,103	548,778
Cash and cash equivalents consist of:			
Cash at bank and in hand		558,103	548,778
Cash and cash equivalents at 31 March 2021		558,103	548,778

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

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.

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.

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> £	<u>2021</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2020</u> £
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> £	<u>2021</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2020</u> £
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
	1,150,973	250,000	1,400,973	1,510,519	250,000	1,760,519

4. INCOME FROM OTHER 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> £
Shop income	34,376	-	34,376	75,270	-	75,270
Jumble and rag sales	-	-	-	6,116	-	6,116
	34,376	-	34,376	81,386	-	81,386

5. INCOME FROM INVESTMENTS

	<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> £
Interest	505	-	505	8,779	-	8,779
	505	-	505	8,779	-	8,779

6. OTHER INCOME

	<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> £
Sundry income	74,980	-	74,980	4,735	-	4,735
Government Grant	-	144,738	144,738	-	-	-
	74,980	144,738	219,718	4,735	-	4,735

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
Total	<u>52,852</u>	<u>-</u>	<u>52,852</u>	<u>64,543</u>	<u>-</u>	<u>64,543</u>

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
	<u>1,343,783</u>	<u>169,432</u>	<u>1,513,215</u>	<u>1,693,794</u>	<u>178,330</u>	<u>1,872,124</u>

	<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
	<u>1,343,784</u>	<u>169,432</u>	<u>1,513,216</u>	<u>1,693,794</u>	<u>178,330</u>	<u>1,872,124</u>

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
Total	<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>Motor Vehicles</u>	<u>Computer Equipment</u>	<u>Office Equipment</u>	<u>Furniture Fixtures Plant & Machinery</u>	<u>Leasehold Land & Buildings</u>	<u>Freehold Property</u>	<u>2021 Total</u>
Group							
Cost or Valuation	£	£	£	£	£	£	£
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>
Depreciation							
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>
Net Book Value							
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>
Charity							
Cost or Valuation	£	£	£	£	£	£	£
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>
Depreciation							
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>
Net Book Value							
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

13. FIXED ASSET INVESTMENTS	31/03/2021 Units (no.)	31/03/2021 Cost (£)	<u>2021</u> Value (£)	<u>2020</u> 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			<u>100</u>	<u>100</u>
<u>Subsidiary</u>	<u>Class of shares held</u>	<u>% of shares held</u>	<u>Profit for the Year</u>	<u>Aggregate Reserves</u>
Geneva Road Limited	Ordinary £1	100	<u>£443,544</u> (£331,075)	<u>(£325,191)</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		<u>General</u> £	<u>2021</u> £	<u>2020</u> £
<u>Group</u>				
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>
<u>Charity</u>				
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		<u>2021</u> £	<u>2020</u> £
<u>Charity</u>			
Amounts owed by Geneva Road Limited		(300,380)	-
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		<u>2021</u> £	<u>2020</u> £
<u>Group</u>			
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>
<u>Charity</u>			
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		<u>2021</u> £	<u>2020</u> £
<u>Group</u>			
<u>Property mortgage</u>			
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>
<u>Charity</u>			
<u>Property mortgage</u>			
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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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

	<u>2021</u>	<u>2020</u>
<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>
<u>Charity</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

	<u>Balance at 31.03.2020</u>	<u>Incoming Resources</u>	<u>Expenditure, Gains and Losses</u>	<u>Transfers</u>	<u>Balance at 31.03.2021</u>
<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>
<u>Charity</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

	<u>Balance at 31.03.2019</u>	<u>Incoming Resources</u>	<u>Expenditure, Gains and Losses</u>	<u>Transfers</u>	<u>Balance at 31.03.2020</u>
<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>
<u>Charity</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>

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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>
	£	£
Land and Buildings		
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.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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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)
---------------------------------------	--

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>

Reconciliation of opening and closing provisions

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>

Income and expenditure impact

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.

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25. RETIREMENT BENEFIT OBLIGATIONS - CONTINUED

Assumptions	2021 per annum	2020 per annum	2019 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:

Deficit contributions schedule	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

	2021 £	2020 £
Net income / (expenditure) for the year (as per the statement of financial activities)	129,931	(75,404)
Adjustments for:		
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

	At 1 April 2020	Cash flow	at 31 March £
Net Cash			
Cash at bank and in hand	<u>548,778</u>	<u>9,325</u>	<u>558,103</u>
Borrowings			
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>
TOTAL	<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.