

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**

---

<b>Contents</b>	<b>Page</b>
Charity reference and administrative details	1
Trustees' Annual Report including Directors' Report and Strategic Report	2.1 to 2.11
Independent Auditor's Report	3.1 to 3.3
Statement of Financial Activities	4
Balance Sheet	5
Statement of Cash Flows	6
Notes to the Financial Statements	7(a) to 7(k)

**ENHANCEABLE**

**OFFICERS, PROFESSIONAL ADVISERS AND BANKERS**

---

**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

---

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.

## **ENHANCEABLE**

### **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.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2022**

---

#### **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.

## ENHANCEABLE

### TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2022

---

#### 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.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2022**

---

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**

---

#### **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**

---

#### **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**

---

- 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.

## **ENHANCEABLE**

### **TRUSTEES' ANNUAL REPORT INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT YEAR ENDED 31 MARCH 2022**

---

#### **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.

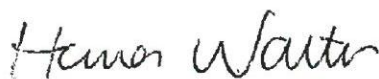
Our procedures in relation to fraud included but were not limited to: inquiries of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. 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

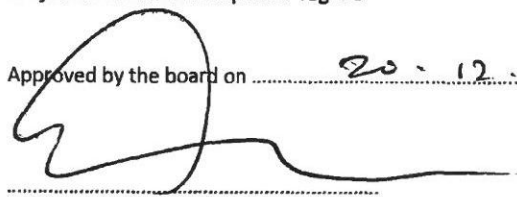
## CONSOLIDATED AND CHARITY BALANCE SHEET

YEAR ENDED 31 MARCH 2022

		Total funds Group	Total funds Charity	Total funds Group	RESTATED Total funds Charity
	Notes	2022	2022	2021	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**

	<b>Note</b>	<b>2022</b>	<b>2021</b>
		£	£
<b>Cash flows from operating activities</b>	<b>26</b>	<b>270,764</b>	<b>44,817</b>
<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>		<b>(54,602)</b>	<b>(1,919)</b>
<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>		<b>(36,793)</b>	<b>33,573</b>
<b>Net decrease in cash and cash equivalents</b>		<b>179,369</b>	<b>9,325</b>
<b>Cash and cash equivalents at 1 April 2021</b>		<b>558,103</b>	<b>548,778</b>
<b>Cash and cash equivalents at 31 March 2022</b>	<b>27</b>	<b>737,473</b>	<b>558,103</b>
<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>		<b>737,473</b>	<b>558,103</b>

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

---

#### 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

---

**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

---

**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

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	2021
	£	£	£	£	£	£
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
Total	67,078	-	67,078	52,853	-	52,853

### 8. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
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
	1,483,880	494,720	1,978,600	1,343,783	169,432	1,513,215

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£	£	£	£
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
	1,483,880	494,720	1,978,600	1,343,784	169,432	1,513,216

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> <u>Cost or Valuation</u>	£	£	£	£	£	£	£
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>							
<u>Cost or Valuation</u>	£	£	£	£	£	£	£
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	<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>£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>
Charity			RESTATED
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>

Charity		RESTATED
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 £
Property mortgage		
Amounts due 2-5 years	77,871	77,871
Amounts due after 5 years	297,628	318,669
	<u>375,499</u>	<u>396,540</u>

Charity		RESTATED
Property mortgage		
Amounts due 2-5 years	77,871	77,871
Amounts due after 5 years	297,628	318,669
	<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

	2022	2021
Group	£	£
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	672,654	1,044,905

	£	£
Charity	£	£
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	685,064	1,046,303

### 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

Group	Balance at 31.03.2021 £	Incoming Resources £	Expenditure, Gains and Losses £	Transfers £	Balance at 31.03.2022 £
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
	309,589	958,293	494,721	-	773,160

#### 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
	309,589	958,293	494,721	-	773,160

Movements in funds - Year ending 31 March 2021

Group	Balance at 31.03.2020 £	Incoming Resources £	Expenditure, Gains and Losses £	Transfers £	Balance at 31.03.2021 £
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
	84,283	250,000	169,432	-	309,589

#### 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
	84,283	250,000	169,432	-	309,589



## 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

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2022</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	2022	2021	2020
	per annum	per annum	per annum
Rate of discount	2.35%	0.66%	2.53%

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

	2022	2021
	£	£
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	270,764	44,817

### 27 ANALYSIS OF CHANGES IN NET FUNDS

	At 1 April 2021	Cash flow	at 31 March
			£
Net Cash			
Cash at bank and in hand	558,103	179,370	737,473
Borrowings			
Debt due within one year	(22,677)		(22,677)
Debt due after one year	(400,162)	21,041	(375,499)
	(422,839)	21,041	(398,176)
TOTAL	135,264	200,411	339,297

### 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.