

Company registration number: 3140903  
Charity registration number: 1053246



**CONSOLIDATED FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2025**

ENHANCEABLE

CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025

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OFFICERS, PROFESSIONAL ADVISERS AND BANKERS

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CHARITY REGISTRATION NUMBER 1053246

COMPANY REGISTRATION NUMBER 3140903

GROUP VAT REGISTRATION NUMBER 674 1426 34

TRUSTEES

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

CHIEF EXECUTIVE OFFICER Julie Hagarty

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

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

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

## **ENHANCEABLE**

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

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

These financial statements have been prepared in accordance with the accounting policies set out in the notes and comply with the charity's governing document the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

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

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

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

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

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

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

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

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

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

##### **Geneva Road**

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

##### **EnhanceAble Living**

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

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

We run three after-school clubs at Geneva Road;

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

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

##### **EnhanceAble Space**

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

##### **Rainbow House**

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

##### **Aquila House**

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

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

**Fund-raising standards information**

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

**Public benefit statement**

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

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

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

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

##### **Income:**

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

##### **Expenditure:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**Reserves Policy**

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

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

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



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

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

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

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

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

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

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

All of our strategic planning is underpinned by these values.

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

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

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

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**Geneva Road**

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

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

**EnhanceAble Living**

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

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

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

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

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

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

**Strategic Report**

**Enhanceable Space**

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

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

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

**Kite, Ribbons and Flyers**

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

**Rainbow House**

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

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

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

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

**Ofsted Report - Rainbow House - 2025**

**Aquila House**

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

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

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#### **Fundraising**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **YEAR ENDED 31 MARCH 25**

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

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

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

#### **Risk Management**

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

#### **Trustees' responsibilities**

The Trustees who are also Directors of EnhanceAble (a charitable company - 'the Charity') for the purposes of Company Law are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 {FRS 10 2};
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

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

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**Disclosure of information to the auditors**

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

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

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

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

On behalf of the board

Signed by:  
  
14E4194871EE40B...  
Stephen Norton

Date 11 December 2025

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

### **Opinion**

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

In our opinion the financial statements:

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

### **Basis for opinion**

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

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

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

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

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



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

### **Other information**

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

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

We have nothing to report in this regard.

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

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

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

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

### **Responsibilities of trustees**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### Use of our report

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

Signed by:



EBB150CA03A04AB...

Glen Bott FCA

Senior Statutory Auditor for and on behalf of:

Cooper Parry Group Limited Statutory Auditor

5 Appold Street

Broadgate

London

EC2A 2AG

Date: 12 December 2025

## ENHANCEABLE

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

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

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

The parent company's individual profit and loss are not given in full as a result of the exemption from S408.

Under this exemption, a note for the surplus/loss for the year is to be given. The surplus/loss results for the year can be seen in notes 20 and 21.

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

		<b>Total funds</b>	<b>Total funds</b>	<b>Restated</b>	<b>Restated</b>
		<b>Group</b>	<b>Charity</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>Notes</b>	<b>2025</b>	<b>2025</b>	<b>Group</b>	<b>Charity</b>
		<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	2,053,134	2,053,134	1,808,385	1,808,385
Investments	13	186,122	186,222	193,521	193,621
<b>TOTAL FIXED ASSETS</b>		<b>2,239,256</b>	<b>2,239,356</b>	<b>2,001,906</b>	<b>2,002,006</b>
<b>CURRENT ASSETS</b>					
Debtors	14	449,763	367,817	302,366	376,795
Cash at bank and in hand		416,694	301,103	865,873	524,346
<b>TOTAL CURRENT ASSETS</b>		<b>866,457</b>	<b>668,921</b>	<b>1,168,239</b>	<b>901,142</b>
<b>LIABILITIES</b>					
Creditors: Amount falling due within one year	16	(762,100)	(569,413)	(538,233)	(284,692)
<b>NET CURRENT ASSETS</b>		<b>104,357</b>	<b>99,509</b>	<b>630,007</b>	<b>616,450</b>
<b>Creditors: Amount falling due after one year</b>					
Property mortgage	17	(295,806)	(295,806)	(323,191)	(323,191)
Bank Loan	17	(747,031)	(747,031)	(585,000)	(585,000)
Retirement benefit obligations	26	(4,486)	(4,486)	(1,964)	(1,964)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,296,286</b>	<b>1,291,542</b>	<b>1,721,757</b>	<b>1,708,301</b>
<b>FUNDS</b>					
Unrestricted income funds	20	1,278,187	1,273,442	1,725,366	1,711,910
Restricted income funds	21	18,099	18,099	(3,609)	(3,609)
<b>TOTAL FUNDS</b>		<b>1,296,286</b>	<b>1,291,542</b>	<b>1,721,757</b>	<b>1,708,301</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 ..... 11 December 2025 ..... 2025

Signed by:

  
 ..... 14E4194871EE40B...

Stephen Norton

Company Registration Number: 3140903

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**b. Consolidated Financial Statements**

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

**c. Incoming Resources****i) Legacies**

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

**ii) Donations**

Donations are accounted for on a receipts basis.

**iii) Gifts in Kind**

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

**iv) Grants**

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

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

**v) Shops**

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

**vi) Contracts for Services**

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

**d. Resources Expended**

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

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

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

**e. Tangible Fixed Assets**

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

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

**f. Investments**

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

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

**g. Pension Costs**

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

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

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

**h. Restricted Funds**

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

**i. Unrestricted Funds**

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



## ENHANCEABLE

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

#### YEAR ENDED 31 MARCH 2025

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

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

**k. Taxation**

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

**l. Deferred tax**

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

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

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

**m. Financial instruments**

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

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

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

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

**n. Going concern**

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

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

**o. Prior period restatement**

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

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

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

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

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

**3. INCOME FROM CHARITABLE ACTIVITIES**

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

**4. INCOME FROM OTHER TRADING ACTIVITIES**

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

**5. INCOME FROM INVESTMENTS**

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

**6. OTHER INCOME**

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

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****7. ANALYSIS OF EXPENDITURE ON TRADING ACTIVITIES**

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

**8. EXPENDITURE ON CHARITABLE ACTIVITIES**

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

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

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

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

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

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

## ENHANCEABLE

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

## 10. STAFF COSTS AND EMPLOYEE BENEFITS

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

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

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

## 11. TRANSFERS

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

## 12. TANGIBLE ASSETS

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

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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

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

Shares in Subsidiary Undertaking		100	100
Subsidiary	Class of shares held	% of shares held	Turnover
Geneva Road Limited	Ordinary £1	100	<u>£800,045</u>
			<u>(£8,709)</u>
			<u>£4,846</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. AMOUNTS OWED BY GROUP UNDERTAKINGS

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

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.

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16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

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

# ENHANCEABLE

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2025

#### 18. PROPERTY MORTGAGE

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

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

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

#### 19. BANK LOAN

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

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

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

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

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

#### 21. RESTRICTED FUNDS

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

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

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

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

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

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

**ENHANCEABLE****NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****22. CAPITAL**

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

**23. CONNECTED CHARITIES**

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

**24. FINANCIAL COMMITMENTS**

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

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

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

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

**26. RETIREMENT BENEFIT OBLIGATIONS**

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

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

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

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

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

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

**Deficit contributions**

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

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

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

**Deficit contributions**

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum (payable monthly)
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The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

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

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

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



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

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

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

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

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

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

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

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

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

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

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

**29. RELATED PARTY TRANSACTIONS**

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

Transactions with staff and Trustees are disclosed in note 9.

**30. CONTINGENT LIABILITIES**

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

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

- A fixed charge over the following property of the Owner, owned now or in the future.
- All land vested in or changed to the Owner, all fixtures and fittings attached to that land and all rents receivable from any lease granted out of that land.
- All plant and machinery.
- All the goodwill of the Owner's business.
- Any uncalled capital.
- All stock, shares and other securities held by the Owner at any time in any Subsidiary and all income and rights relating to those stocks, shares and securities.
- All intellectual property, licences, claims, insurance policies, proceeds of any insurance and any other legal rights.
- The benefit of any hedging arrangements, futures transactions or treasury instruments.

- A floating charge over all of the other property, assets and rights of the Owner owned now or in the future which are not subject to an effective fixed charge under this deed or under any other security held by then Bank.