ENABLE (SHEFFIELD)

England & Wales · Charity number 1088512

Details

Status	Registered
Legal form	Charitable company
Company number	04276263
Registered	2001-09-20
Register	View on the Charity Commission register

Contact

Address	33 Harborough Avenue Sheffield S2 1QP
Phone	01142649316
Email	info@enablesheffield.org.uk
Website	enablesheffield.org.uk

Activities

Objects: 1) TO ADVANCE THE EDUCATION OF THOSE PERSONS AGED OVER 16 YEARS AND UPWARDS WHO ARE RESIDENT IN THE CITY OF SHEFFIELD AND DISTRICTS AND WHO HAVE PHYSICAL OR LEARNING DISABILITIES BY THE PROVISION OF SHELTERED WORKSHOPS AND2) TO PROVIDE FOR SUCH PERSONS IN THE INTERESTS OF SOCIAL WELFARE FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: To advance the education of persons aged 16 and upwards who are resident in the City of Sheffield and Districts and who have physical and/or learning difficulties, by the provision of sheltered workshops. We also provide for such persons in the interests of Social Welfare Facilities for Recreation or other leisure time occupation with the object of improving their quality of life.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Disability
- **Who:** People With Disabilities

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Geography

- **Area of benefit:** SHEFFIELD
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£736,965	£754,965	£1,244,772	20
2024-03-31	£611,197	£564,565	£1,262,772	18
2023-03-31	£500,121	£469,922	£1,216,140	16
2022-03-31	£475,783	£418,929	-	-
2021-03-31	£554,510	£444,862	£1,129,087	27

Trustees

Name	Role	Appointed
Alan Crawshaw		2021-06-07
Alan Finchett		2022-01-24
Alan Williams		2022-08-22
Alison Stocks		2022-11-21
CHRISTINE SILVESTER		2023-02-21
Carole Williams		2022-08-22
Catherine Elizabeth Johnson		2026-02-16
Janis Dare		2021-06-07
Nigel Mansell		2022-01-24

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ENABLE (SHEFFIELD)

England & Wales - Charity number 1088512

Accounts

CHARITY REGISTRATION NUMBER 1088512

COMPANY REGISTRATION NUMBER 4276263

ENABLE (SHEFFIELD)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ENABLE (SHEFFIELD)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Crawshaw A Finchett N Mansell A Williams C Williams J E Dare A Stocks C Silvester
General Manager	M J Richmond
Centre Manager	D Proud
Charity number	1088512
Company number	4276263
Registered office	33 Harborough Avenue Sheffield South Yorkshire S2 1QP
Auditors	M Mealing FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF
Bankers	HSBC Bank PLC 37 High Street Meadowhall Shopping Centre Sheffield South Yorkshire S9 1EN
Solicitors	Graysons with Watson Esam Solicitors 4 - 12 Paradise Square Sheffield S1 1TB

ENABLE (SHEFFIELD)

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ENABLE (SHEFFIELD)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

- To advance the education of those persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning disabilities, by the provision of sheltered workshops.

- To provide for such persons, in the interests of social welfare, facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. All the above activities are undertaken to further the charity's charitable purposes for the public benefit.

The trustees and senior management recognise the key role that staff and volunteers play in the operation of the charity. A structure/system is in place to ensure a two way flow of information and ideas.

Achievements and performance

During the year to 31 March 2025, Enable further consolidated its active Learner numbers and is now confident that the effects of the pandemic have been wholly mitigated. The charity continues to provide a full schedule of daily activities and there remains a consistent level of enquiries from potential new Learners, increasingly from a younger age group as they move from educational support into adult services support. This has allowed the charity to maintain Learner numbers as older Learner's leave the service.

As a result, overall performance improved on the year, and this trend is expected to continue throughout 2025-26 as Learners numbers and activities are more consistent than previous years and the dedicated Life Skills House is now fully operational.

The charity continues to be financially robust, and this allows us to continue to build upon and develop our existing Learners activities to further enhance our Learners educational options and to meet the Charity's objectives. Current activities include:

- Explore and introduce new training opportunities
- Recruit new learners

Our achievements are monitored through annual Learner reviews together with annual staff appraisals and regular staff and management meetings.

In line with our policies and procedures all current employed staff are periodically assessed and checked by the Disclosure Barring Service (DBS). Any new staff would be assessed and checked by the DBS and any job offers are contingent upon a suitable DBS check being obtained.

We remain on Sheffield City Council's list of Recognised Providers. This is a list of organisations throughout the city that have been assessed and meet the council's quality standards for delivering day services to adults.

Financial review

The trustees are satisfied with the results of the year which demonstrate that operational performance has now fully recovered from the effects of the Pandemic years, and has a robust foundation to be able to meet existing and planned future objectives.

Total funds from day-to-day operating income during the year amounted to £704,969 (2024: £599,114). Restricted funds held at the end of the year were £19,600 (2024: £nil) and relate to a National Lottery Grant for the refurbishment of Disabled Facilities which were ongoing at the year end.

Unrestricted surpluses in previous years have allowed us to build up a contingency reserve and during the year we have continued to build up a designated restricted fund to cover any future repairs and maintenance of premises and operational assets as well as an operational contingency reserve.

It remains the policy of the charity that designated unrestricted funds are maintained at a level which ensures that, in the event of a significant interruption to charity business operations or a material drop in funding, we will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of designated unrestricted funds is set to accommodate to six months operational expenditure.

At the year end the charity's designated unrestricted funds were £304,395 (2024: £265,139).

The charity does not have any property or investments other than ownership of the buildings noted in fixed assets register.

Plans for the future

We remain on the list of Recognised Providers for Sheffield City Council and therefore feel that we are best placed to attract new learners and therefore increase our income. The Recognised Providers List details organisations throughout the City that have been assessed and meet the Council's quality standards for delivering day services to adults. We have now been on the list since 2013 and have been re-assessed successfully on every occasion. The approved Sheffield Council Day Rate has increased annually in line with inflation and whilst this is not accepted as guaranteed this has contributed to the improved financial performance of the charity.

Unfortunately, and despite the popularity of the garden area and the development of Hobby Corner and craft items, the expected increase in demand has yet to materialise and the daily usage of the on-site garden shop has remained static. The plans for an online shop offering are still considered to be a positive addition to the charity services although this is not seen as a priority as the charity concentrates on the development of Primary services and the charity facilities.

Following the success of the Life Skills House, investigations are to be undertaken during the next financial year into the feasibility of potential structural expansion to the main centre to increase activity spaces and capacity, and additionally to consider the benefits and impact of adding solar panels to both properties. These investigations are expected to take a significant amount of time, and subject to financial, operational, local planning and logistical analyses it is not expected that any decision to move forward with these projects will be forthcoming any time soon and they are considered to be 3 to 5 year projects should they be feasible and approved.

Structure, governance and management

The charity is a company limited by guarantee and no shares are in issue. The charity's objectives are to advance the education of persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning difficulties, by the provision of sheltered workshops. Also to provide for such persons in the interests of social welfare facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
A Crawshaw
A Finchett
N Mansell
A Williams
C Williams
J E Dare
A Stocks
C Silvester

The Chairman, Business Manager and senior management provide induction and training for new trustees, this relates to legal and functional responsibilities as well as how the charity operates within its objectives.

The board of management of the trustees is elected every year at the Annual General Meeting.

Applications to be a trustee are received at any time but are considered for acceptance at the meeting of the board. The board actively encourages carers to become trustees.

The board meets at regular quarterly intervals and at any other times as required. The General Manager reports to this meeting and minutes from the staff and learners' meetings are circulated at this meeting.

The board have a General Manager who manages the charity on a day to day basis, and who reports directly to the board. Circumstances permitting, a learners committee meets monthly, minutes from these meetings go to the bi-monthly meeting of the staff.

The charity has implemented numerous personnel policies which in many cases are required and approved by funders as part of our provision of training for people with disabilities.

Health and Safety of employees, learners and visitors/members of the public and processes and systems are regularly reviewed to ensure they remain safe and effective.

The trustees and management have produced a risk assessment policy and procedures have been written for all processes to remove or reduce any risk. All procedures and policies have been written to comply with or better the current legislation in force. Where appropriate external partners are invited in to advise on specific areas. Each department has its own safety/risk assessment and Enable (Sheffield) has identified specific people as fire and safety officers.

Hygiene and food safety is also covered under the policies and procedures in force.

Financial procedures are in place for regular reporting to the trustees and they consider the viability and risk on any new project to ensure sustainability. The trustees ensure that there are enough reserves in place to allow sustainability but not to be excessive.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

A Crawshaw
Trustee
Dated: 17 November 2025

ENABLE (SHEFFIELD)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Enable (Sheffield) for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENABLE (SHEFFIELD)

Opinion

We have audited the accounts of Enable (Sheffield) (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the accounts, 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 charitable company's affairs as at 31 March 2025 and of its 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve 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 MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Other information

The other information comprises the information included in the annual 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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 accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
-

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 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.

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 MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management in so far as they related to the financial statements, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Mealing (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young 17 November 2025

Chartered Accountants
Statutory Auditor

ENABLE (SHEFFIELD)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2025 £	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2024 £
Income and endowments from:									
Donations and legacies	**4**	7,084	-	19,600	26,684	6,885	-	-	6,885
Charitable activities	**3**	704,969	-	-	704,969	599,114	-	-	599,114
Investments	**5**	5,312	-	-	5,312	4,130	-	-	4,130
Other income	**6**	-	-	-	-	1,068	-	-	1,068
Total income		717,365	-	19,600	736,965	611,197	-	-	611,197
Expenditure on:									
Raising funds	**7**	55,191	-	-	55,191	46,049	-	-	46,049
Charitable activities	**8**	699,498	-	-	699,498	518,516	-	-	518,516
Other	**13**	276	-	-	276	-	-	-	-
Total resources expended		754,965	-	-	754,965	564,565	-	-	564,565
Net (outgoing)/incoming resources before transfers		(37,600)	-	19,600	(18,000)	46,632	-	-	46,632

ENABLE (SHEFFIELD)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Net (outgoing)/incoming resources before transfers	(37,600)	-	19,600	(18,000)	46,632	-	-	46,632
Gross transfers between funds	(39,256)	39,256	-	-	3,288	13,212	(16,500)	-
Net (expenditure)/income for the year/ Net movement in funds	(76,856)	39,256	19,600	(18,000)	49,920	13,212	(16,500)	46,632
Fund balances at 1 April 2024	997,633	265,139	-	1,262,772	947,713	251,927	16,500	1,216,140
Fund balances at 31 March 2025	920,777	304,395	19,600	1,244,772	997,633	265,139	-	1,262,772

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ENABLE (SHEFFIELD)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**15**		821,287		912,114
Current assets					
Stocks	**16**	540		1,510	
Debtors	**18**	79,514		69,503	
Cash at bank and in hand		360,224		295,536	
		440,278		366,549	
Creditors: amounts falling due within one year	**19**	(16,793)		(15,891)	
Net current assets			423,485		350,658
Total assets less current liabilities			1,244,772		1,262,772
Income funds					
Restricted funds	**21**		19,600		-
Unrestricted funds					
Designated funds	**22**	304,395		265,139	
General unrestricted funds		920,777		997,633	
			1,225,172		1,262,772
			1,244,772		1,262,772

The financial statements were approved by the Trustees on 17 November 2025

A Crawshaw
Trustee

Company Registration No. 4276263

ENABLE (SHEFFIELD)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**25**		106,782		77,727
Investing activities					
Purchase of tangible fixed assets		(47,406)		(95,759)	
Proceeds on disposal of tangible fixed assets		-		1,068	
Investment income received		5,312		4,130	
Net cash used in investing activities			(42,094)		(90,561)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			64,688		(12,834)
Cash and cash equivalents at beginning of year			295,536		308,370
Cash and cash equivalents at end of year			360,224		295,536

1 Accounting policies

Company information

Enable (Sheffield) is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Harborough Avenue, Sheffield, South Yorkshire, S2 1QP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Trustees consider that it is appropriate to prepare the financial statements on a going concern basis.

The going concern assumption is based upon the continuing improvement in year-on-year performance, the consistent level of Learners making use of the Charity's facilities and the success of the newly opened Life Skills House.

This assumption is further supported by the going concern budgets, prepared with consideration to previous year actual results and current known income and expenditure budgets moving forward.

The 2026 financial year is forecast to end with a surplus and in addition the Trustees continue to investigate opportunities to improve the long-term sustainability of the Charity, including options on enhancing Learner services and facilities and the continuing development of financial and administrative operations.

As a result the Trustees consider the going concern basis to be appropriate.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

1 Accounting policies **(Continued)**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. All grants are allocated between the income categories of the Statement of Financial Activities on a basis designed to reflect the use of the income.

Incoming resources from charitable trading activities are accounted for when earned.

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT.

Costs of generating funds comprises the costs associated with trading for fundraising purposes, including the charity's cafeteria and garden shop.

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and their costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% straight line on buildings
Plant and machinery	10% and 25% straight line
Fixtures, fittings and equipment	10% and 25% straight line
Computers	

Land at 33 Harborough Avenue is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1 **Accounting policies** **(Continued)**

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss if any.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 **Accounting policies** **(Continued)**

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies (Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2025	2024
	£	£
Sale of goods	30,616	29,897
Performance related grants	674,353	569,217
	704,969	599,114
Performance related grants		
Training and day care - spot purchases	674,353	569,217
	674,353	569,217

4 Donations and legacies

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	7,084	19,600	26,684	6,885

5 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	5,312	4,130

6 Other income

	2025 £	2024 £
Net gain on disposal of tangible fixed assets	-	1,068

7 Raising funds

	2025 £	2024 £
Costs of goods sold and trading expenses		
Other trading activities	55,191	46,049
	55,191	46,049

8 Charitable activities

	2025 £	2024 £
Staff costs	431,220	370,397
Depreciation and impairment	137,955	40,335
Repairs and maintenance	27,765	24,142
Insurance	10,526	9,991
Heat and light	22,192	12,185
Motor expenses	3,770	1,510
Printing, postage and stationery	10,483	8,206
Telephone	3,750	3,600
Rates	-	630
Bank charges	179	224
Cleaning	19,459	20,594
Legal and professional fees	3,109	4,298
General expenses	20,024	14,161
Bad and doubtful debts	-	11
Water rates	3,066	2,232
	693,498	512,516
Share of governance costs (see note 9)	6,000	6,000
	699,498	518,516

The depreciation and impairment balance of £137,955 includes an impairment to the land and buildings valuation of £96,853 during the year.

9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	6,000	6,000
Analysed between:		
Charitable activities	6,000	6,000

9 Support costs allocated to activities (Continued)

Governance costs comprise:	2025 £	2024 £
Audit fees	3,600	3,000
Accountancy	2,400	3,000
	6,000	6,000

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	3,600	3,000
Depreciation and impairment of owned tangible fixed assets	137,955	40,335
Loss/(profit) on disposal of tangible fixed assets	276	(1,068)

11 Trustees

One of the trustees, A Finchett is a salaried employee and received remuneration totalling £14,539 (2024: £13,437).

In accordance with the Volunteer Expenses Policy, payments made to three (2024: £nil) trustees in relation to non- trustee volunteering activities during the year amounted to £120 (2024: £nil).

Mileage expenses reimbursed to one (2024: two) trustees amounted to £638 (2024: £236).

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Training and care	17	15
Administration	3	3
Trustees	8	8
Non salaried volunteers	1	-
	29	26

Employment costs	2025 £	2024 £
Wages and salaries	398,642	344,025
Social security costs	25,289	20,009
Other pension costs	7,289	6,363
	431,220	370,397

There were no employees whose annual remuneration was £60,000 or more.

13 Other

	2025 £	2024 £
Net Loss on disposal of tangible fixed assets	276	-

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings and equipment	Computers	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2024	1,153,402	54,224	126,019	-	1,333,645
Additions	29,810	3,520	9,977	4,099	47,406
Disposals	-	(1,461)	(20,653)	-	(22,114)
Impairment	(398,212)	-	-	-	(398,212)
At 31 March 2025	785,000	56,283	115,343	4,099	960,725
Depreciation and impairment					
At 1 April 2024	278,995	36,831	105,706	-	421,532
Depreciation charged in the year	22,364	6,998	9,691	2,050	41,103
Eliminated in respect of disposals	-	(1,461)	(20,377)	-	(21,838)
Impairment	(301,359)	-	-	-	(301,359)
At 31 March 2025	-	42,368	95,020	2,050	139,438
Carrying amount					
At 31 March 2025	785,000	13,915	20,323	2,049	821,287
At 31 March 2024	874,407	17,393	20,314	-	912,114

Land and buildings with a carrying amount of £881,853 were revalued at £785,000 on 8 August 2025 by SMC, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

16 Stocks

	2025	2024
	£	£
Raw materials and consumables	540	1,510

17 Financial instruments

	2025	2024
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	71,976	62,306
Carrying amount of financial liabilities		
Measured at amortised cost	10,543	9,667

18 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	67,802	57,010
Other debtors	4,174	5,296
Prepayments and accrued income	7,538	7,197
	79,514	69,503

19 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	6,250	6,224
Trade creditors	1,484	2,878
Accruals and deferred income	9,059	6,789
	16,793	15,891

20 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	7,289	6,363

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Transfers	At 31 March 2025
	£	£	£	£
National Lottery Community Fund	-	19,600	-	19,600

Previous year:	At 1 April 2023	Incoming resources	Transfers	At 31 March 2024
	£	£	£	£
225 Prince of Wales Road	16,500	-	(16,500)	-

The 225 Prince of Wales Road fund is towards the renovation and improvement of 225 Prince of Wales Road. This renovation was completed during the year, with the centre opening in August 2023.

The National Lottery Community Fund is towards the renovation and refurbishment of the toilets in the property. The renovation works were completed after the year end date.

22 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2023	Transfers	Balance at 1 April 2024	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Category 1: Property and external area maintenance	42,350	(17,350)	25,000	-	25,000
Category 2: Maintenance and replacement of assets and equipment	25,000	-	25,000	-	25,000
Category 3: Business continuation emergency fund	184,577	30,562	215,139	39,256	254,395
	251,927	13,212	265,139	39,256	304,395

The Trustees elected to quantify the assessment of 'designated' unrestricted funds which are set aside from general unrestricted funds for the following specific purposes to meet and safeguard the Charity's objectives:

- Category 1- The maintenance and upkeep of the internal and external fabric of the buildings and outside spaces.
- Category 2- For improvements deemed necessary to improve the facilities at the Charity to include the provision of new or replacement equipment and assets as may be necessary from time to time.
- Category 3- To allow the Fund to be used in the case of emergency in the event of damage to the building resulting in temporary or permanent relocation to ensure continuation of the delivery of services in accordance with the Charity's objectives. Assess as 6 months operating expenses after adjustments for property repairs and asset expenses.

Transfers comprise amounts capitalised and adjusted for depreciation less amounts transferred from the main bank account.

The designated fund is considered to have sufficient resources held in an appropriate form to enable them to be applied in accordance with the restrictions.

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:								
Tangible assets	821,287	-	-	821,287	912,114	-	-	912,114
Current assets/(liabilities)	99,490	304,395	19,600	423,485	85,519	265,139	-	350,658
	920,777	304,395	19,600	1,244,772	997,633	265,139	-	1,262,772

24 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2025	2024
	£	£
Aggregate compensation	92,486	85,960

During the year the charity purchased services to the value of £2,500 from Enhanced Energy Solutions Ltd, which is a company controlled by the trustee A Finchett's son.

25 Cash generated from operations

	2025	2024
	£	£
(Deficit)/surplus for the year	(18,000)	46,632
Adjustments for:		
Investment income recognised in statement of financial activities	(5,312)	(4,130)
Loss/(gain) on disposal of tangible fixed assets	276	(1,068)
Depreciation and impairment of tangible fixed assets	137,955	40,335
Movements in working capital:		
Decrease in stocks	970	516
(Increase) in debtors	(10,011)	(3,196)
Increase/(decrease) in creditors	904	(1,362)
Cash generated from operations	106,782	77,727

26 Analysis of changes in net funds

The charity had no material debt during the year.

ENABLE (SHEFFIELD)

England & Wales - Charity number 1088512

Accounts

CHARITY REGISTRATION NUMBER 1088512

COMPANY REGISTRATION NUMBER 4276263

ENABLE (SHEFFIELD)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

UHY Hacker Young
Chartered Accountants

ENABLE (SHEFFIELD)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Crawshaw A Finchett N Mansell A Williams C Williams J E Dare A Stocks C Silvester (Appointed 21 August 2023)
General Manager	M J Richmond
Centre Manager	D Proud
Charity number	1088512
Company number	4276263
Registered office	33 Harborough Avenue Sheffield South Yorkshire S2 1QP
Auditors	M Mealing FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF
Bankers	HSBC Bank PLC 37 High Street Meadowhall Shopping Centre Sheffield South Yorkshire S9 1EN
Solicitors	Graysons with Watson Esam Solicitors 4 - 12 Paradise Square Sheffield S1 1TB

ENABLE (SHEFFIELD)

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ENABLE (SHEFFIELD)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

- To advance the education of those persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning disabilities, by the provision of sheltered workshops.

- To provide for such persons, in the interests of social welfare, facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activites. All the above activities are undertaken to further the charity's charitable purposes for the public benefit.

The trustees and senior management recognise the key role that staff and volunteers play in the operation of the charity. A structure/system is in place to ensure a two way flow of information and ideas.

Achievements and performance

During the year to 31 March 2024 the charity saw a return to a full schedule of daily activities and Learner numbers are back to pre-pandemic levels. Learner turnover levels remain low and where Learners contracts are ended there remains an increase in enquiries from potential new Learners from a younger age group as they move from educational support into adult services support.

As a result, overall performance improved on the year, and this trend is expected to continue throughout 2024-25 as Learners numbers and activities are more consistent than recent years and the dedicated Life Skills House opening in August 2023 and affords increased capacity and learning options.

The charity continues to be financially robust, and this allows us to continue to build upon and develop our existing Learners activities to further enhance our Learners educational options and to meet the Charity's objectives. Current activities include:

- Explore and introduce new training opportunities
- Recruit new learners

Our achievements are monitored through annual Learner reviews together with annual staff appraisals and regular staff and management meetings.

In line with our policies and procedures all current employed staff are periodically assessed and checked by the Disclosure Barring Service (DBS). Any new staff would be assessed and checked by the DBS and any job offers are contingent upon a suitable DBS check being obtained.

We remain on Sheffield City Council's list of Recognised Providers. This is a list of organisations throughout the city that have been assessed and meet the council's quality standards for delivering day services to adults.

Financial review

The trustees are satisfied with the results of the year which demonstrate that operational performance has now recovered from the effects of the Pandemic years.

Total funds from day-to-day operating income during the year amounted to £599,114 (2023 - £485,322).

Restricted funds were fully satisfied at the end of the year £nil (2023 - £16,500)

Unrestricted surpluses in previous years have allowed us to build up a contingency reserve and during the year we have continued to build up a designated restricted fund to cover any future repairs and maintenance of premises and operational assets as well as an operational contingency reserve.

It is the policy of the charity that designated unrestricted funds are maintained at a level which ensures that, in the event of a significant interruption to charity business operations or a material drop in funding, we will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of designated unrestricted funds is set to accommodate to six months operational expenditure.

At the year end the charity's designated unrestricted funds were £265,139 (2023 - £251,927).

The charity does not have any property or investments other than ownership of the buildings noted in fixed assets register.

Plans for the future

We remain on the list of Recognised Providers for Sheffield City Council and therefore feel that we are best placed to attract new learners and therefore increase our income. The Recognised Providers List details organisations throughout the City that have been assessed and meet the Council's quality standards for delivering day services to adults. We have now been on the list since 2013 and have been re-assessed successfully on every occasion.

The refurbishment of 225 Prince of Wales Road was completed during the financial year and following a successful application for Change of Use of the property in May 2023, we officially opened a dedicated Life Skills House for Adults with Learning disabilities in August 2023. The Life Skills House currently supports existing Learners although it is anticipated that, once established, this could be extended to provide formal training course to promote Life Skills to a wider demographic.

Following the popularity of garden and craft items among the local community, the on-site garden shop continues to attract interest and plans for the future are to extend this to incorporate online offering through a new website and social media platform, which will further promote and raise awareness in the wider community.

Structure, governance and management

The charity is a company limited by guarantee and no shares are in issue. The charity's objects are to advance the education of persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning difficulties, by the provision of sheltered workshops. Also to provide for such persons in the interests of social welfare facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Crawshaw

A Finchett

N Mansell
A Williams
C Williams
J E Dare
A Stocks
C Silvester (Appointed 21 August 2023)

The Chairman, Business Manager and senior management provide induction and training for new trustees, this relates to legal and functional responsibilities as well as how the charity operates within its objectives.

The board of management of the trustees is elected every year at the Annual General Meeting.

Applications to be a trustee are received at any time but are considered for acceptance at the meeting of the board. The board actively encourages carers, parents and members of the community to become trustees.

The board meets at regular quarterly intervals and at any other times as required. The General Manager reports to this meeting and minutes from the staff and learners' meetings are circulated at this meeting.

The board have a General Manager who manages the charity on a day to day basis, and who reports directly to the board. Circumstances permitting, a learners committee meets monthly, minutes from these meetings go to the bi-monthly meeting of the staff.

The charity has implemented numerous personnel policies which in many cases are required and approved by funders as part of our provision of training for people with disabilities. Following the lifting of restrictions associated with the pandemic, regular staff and management training workshops have recommenced.

The trustees are fully aware of their responsibility in relationship to the Health and Safety of employees, learners and visitors/members of the public and processes and systems are regularly reviewed to ensure they remain safe and effective.

The trustees and management have produced a risk assessment policy and procedures have been written for all processes to remove or reduce any risk. All procedures and policies have been written to comply with or better the current legislation in force. Where appropriate external partners are invited in to advise on specific areas. Each department has its own safety/risk assessment and Enable (Sheffield) has identified specific people as fire and safety officers.

Hygiene and food safety is also covered under the policies and procedures in force.

Financial procedures are in place for regular reporting to the trustees and they consider the viability and risk on any new project to ensure sustainability. The trustees ensure that there are enough reserves in place to allow sustainability but not to be excessive.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

A Crawshaw
Trustee
Dated: 11 November 2024

ENABLE (SHEFFIELD)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Enable (Sheffield) for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENABLE (SHEFFIELD)

Opinion

We have audited the accounts of Enable (Sheffield) (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the accounts, 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 charitable company's affairs as at 31 March 2024 and of its 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve 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 MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Other information

The other information comprises the information included in the annual 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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 accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 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.

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 MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management in so far as they related to the financial statements, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Mealing (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young 11 November 2024

Chartered Accountants
Statutory Auditor

ENABLE (SHEFFIELD)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2024 £	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2023 £
Income and endowments from:									
Donations and legacies	4	6,885	-	-	6,885	13,763	-	-	13,763
Charitable activities	3	599,114	-	-	599,114	485,322	-	-	485,322
Investments	5	4,130	-	-	4,130	1,036	-	-	1,036
Other income	6	1,068	-	-	1,068	-	-	-	-
Total income		611,197	-	-	611,197	500,121	-	-	500,121
Expenditure on:									
Raising funds	7	46,049	-	-	46,049	28,619	-	-	28,619
Charitable activities	8	518,516	-	-	518,516	441,303	-	-	441,303
Total resources expended		564,565	-	-	564,565	469,922	-	-	469,922
Net incoming resources before transfers		46,632	-	-	46,632	30,199	-	-	30,199

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Net incoming resources before transfers	46,632	-	-	46,632	30,199	-	-	30,199
Gross transfers between funds	3,288	13,212	(16,500)	-	(5,387)	32,737	(27,350)	-
Net income/(expenditure) for the year/ Net movement in funds	49,920	13,212	(16,500)	46,632	24,812	32,737	(27,350)	30,199
Fund balances at 1 April 2023	947,713	251,927	16,500	1,216,140	922,901	219,190	43,850	1,185,941
Fund balances at 31 March 2024	997,633	265,139	-	1,262,772	947,713	251,927	16,500	1,216,140

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ENABLE (SHEFFIELD)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**13**		912,114		856,690
Current assets					
Stocks	**14**	1,510		2,026	
Debtors	**16**	69,503		66,307	
Cash at bank and in hand		295,536		308,370	
		366,549		376,703	
Creditors: amounts falling due within one year					
Taxation and social security		6,224		4,965	
Other creditors	**17**	9,667		12,288	
		15,891		17,253	
Net current assets			350,658		359,450
Total assets less current liabilities			1,262,772		1,216,140
Income funds					
Restricted funds	**18**		-		16,500
Unrestricted funds					
Designated funds	**19**	265,139		251,927	
General unrestricted funds		997,633		947,713	
			1,262,772		1,199,640
			1,262,772		1,216,140

The financial statements were approved by the Trustees on 11 November 2024

A Crawshaw
Trustee

Company Registration No. 4276263

ENABLE (SHEFFIELD)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**22**		77,727		32,298
Investing activities					
Purchase of tangible fixed assets		(95,759)		(55,735)	
Proceeds on disposal of tangible fixed assets		1,068		2,412	
Investment income received		4,130		1,036	
Net cash used in investing activities			(90,561)		(52,287)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(12,834)		(19,989)
Cash and cash equivalents at beginning of year			308,370		328,359
Cash and cash equivalents at end of year			295,536		308,370

1 Accounting policies

Company information

Enable (Sheffield) is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Harborough Avenue, Sheffield, South Yorkshire, S2 1QP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. All grants are allocated between the income categories of the Statement of Financial Activities on a basis designed to reflect the use of the income.

Incoming resources from charitable trading activities are accounted for when earned.

1 **Accounting policies** **(Continued)**

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT.

Costs of generating funds comprises the costs associated with trading for fundraising purposes, including the charity's cafeteria and garden shop.

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and their costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% straight line on buildings
Plant and machinery	10% and 25% straight line
Fixtures, fittings and equipment	10% and 25% straight line

Land at 33 Harborough Avenue is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss if any.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1 Accounting policies (Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Contracts and spot purchases 2024 £	Contracts and spot purchases 2023 £
Sales within charitable activities	29,897	25,466
Performance related grants	569,217	459,856
	599,114	485,322
Performance related grants		
Training and day care - spot purchases	569,217	459,856
	569,217	459,856

4 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and gifts	6,885	13,763

5 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	4,130	1,036

6 Other income

	2024 £	2023 £
Net gain on disposal of tangible fixed assets	1,068	-

7 Raising funds

	2024 £	2023 £
Costs of goods sold and trading expenses		
Other trading activities	46,049	28,619
	46,049	28,619

8 Charitable activities

	2024	2023
	£	£
Staff costs	370,397	314,051
Depreciation and impairment	40,335	29,180
Repairs and maintenance	24,142	20,700
Insurance	9,991	9,445
Heat and light	12,185	8,486
Motor expenses	1,510	437
Printing, postage and stationery	8,206	7,566
Telephone	3,600	2,373
Rates	630	2,687
Bank charges	224	217
Cleaning	20,594	17,134
Legal and professional fees	4,298	8,277
General expenses	14,161	16,064
Bad and doubtful debts	11	(997)
Water rates	2,232	1,723
	512,516	437,343
Share of governance costs (see note 9)	6,000	3,960
	518,516	441,303

9 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Audit fees	-	3,000	3,000	1,980
Accountancy	-	3,000	3,000	1,980
	-	6,000	6,000	3,960
Analysed between				
Charitable activities	-	6,000	6,000	3,960

Governance costs includes payment to the auditor of £3,000 for audit fees (2023 - £1,980).

10 Trustees

None of the other trustees (or any persons connected with them) received any remuneration during the previous or current year.

Expenses reimbursed to 2 trustees amounted to £236 (2023 - £nil).

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Training and care	15	13
Administration	3	3
Trustees	8	6
	26	22

Employment costs	2024 £	2023 £
Wages and salaries	344,025	291,931
Social security costs	20,009	16,490
Other pension costs	6,363	5,630
	370,397	314,051

There were no employees whose annual remuneration was £60,000 or more.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	1,082,003	39,550	118,738	1,240,291
Additions	71,399	17,079	7,281	95,759
Disposals	-	(2,405)	-	(2,405)
At 31 March 2024	1,153,402	54,224	126,019	1,333,645
Depreciation and impairment				
At 1 April 2023	257,227	33,118	93,256	383,601
Depreciation charged in the year	21,768	6,118	12,449	40,335
Eliminated in respect of disposals	-	(2,405)	-	(2,405)
At 31 March 2024	278,995	36,831	105,705	421,531
Carrying amount				
At 31 March 2024	874,407	17,393	20,314	912,114
At 31 March 2023	824,776	6,432	25,482	856,690

14 Stocks

	2024	2023
	£	£
Raw materials and consumables	1,510	2,026

15 Financial instruments

	2024	2023
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	62,306	57,583
Carrying amount of financial liabilities		
Measured at amortised cost	9,667	12,288

16 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	57,010	54,409
Other debtors	5,296	3,174
Prepayments and accrued income	7,197	8,724
	69,503	66,307

17 Other creditors falling due within one year

	2024 £	2023 £
Trade creditors	2,878	6,364
Other creditors	-	20
Accruals and deferred income	6,789	5,904
	9,667	12,288

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Transfers £	Balance at 1 April 2023 £	Transfers £	Balance at 31 March 2024 £
225 Prince of Wales Road	33,850	(17,350)	16,500	(16,500)	-
Big Lottery Fund - Reception	10,000	(10,000)	-	-	-
	43,850	(27,350)	16,500	(16,500)	-

The 225 Prince of Wales Road fund is towards the renovation and improvement of 225 Prince of Wales Road. This renovation was completed during the year, with the centre opening in August 2023.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Transfers	Balance at 1 April 2023	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Category 1: Property and external area maintenance	25,000	17,350	42,350	(17,350)	25,000
Category 2: Maintenance and replacement of assets and equipment	25,000	-	25,000	-	25,000
Category 3: Business continuation emergency fund	169,190	15,387	184,577	30,562	215,139
	219,190	32,737	251,927	13,212	265,139

The Trustees elected to quantify the assessment of 'designated' unrestricted funds which are set aside from general unrestricted funds for the following specific purposes to meet and safeguard the Charity's objectives:

- Category 1- The maintenance and upkeep of the internal and external fabric of the buildings and outside spaces.
- Category 2- For improvements deemed necessary to improve the facilities at the Charity to include the provision of new or replacement equipment and assets as may be necessary from time to time.
- Category 3- To allow the Fund to be used in the case of emergency in the event of damage to the building resulting in temporary or permanent relocation to ensure continuation of the delivery of services in accordance with the Charity's objectives. Assess as 6 months operating expenses after adjustments for property repairs and asset expenses.

Transfers comprise amounts capitalised and adjusted for depreciation less amounts transferred from the main bank account.

The designated fund is considered to have sufficient resources held in an appropriate form to enable them to be applied in accordance with the restrictions.

20 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:								
Tangible assets	912,114	-	-	912,114	840,190	-	16,500	856,690
Current assets/(liabilities)	85,519	265,139	-	350,658	107,523	251,927	-	359,450
	997,633	265,139	-	1,262,772	947,713	251,927	16,500	1,216,140

21 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	85,960	76,445

22 Cash generated from operations

	2024 £	2023 £
Surplus for the year	46,632	30,199
Adjustments for:		
Investment income recognised in statement of financial activities	(4,130)	(1,036)
Gain on disposal of tangible fixed assets	(1,068)	-
Loss on disposal of tangible fixed assets	-	1,702
Depreciation and impairment of tangible fixed assets	40,335	29,180
Movements in working capital:		
Decrease/(increase) in stocks	516	(1,274)
(Increase) in debtors	(3,196)	(7,147)
(Decrease) in creditors	(1,362)	(19,326)
Cash generated from operations	77,727	32,298

23 Analysis of changes in net funds

The charity had no debt during the year.

ENABLE (SHEFFIELD)

England & Wales - Charity number 1088512

Accounts

CHARITY REGISTRATION NUMBER 1088512

COMPANY REGISTRATION NUMBER 4276263

ENABLE (SHEFFIELD)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

UHY Hacker Young
Chartered Accountants

ENABLE (SHEFFIELD)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Crawshaw	
	A Finchett	
	N Mansell	
	A Williams	(Appointed 22 August 2022)
	C Williams	(Appointed 22 August 2022)
	J E Dare	
	A Stocks	(Appointed 21 November 2022)
	C Silvester	(Appointed 21 August 2023)
General Manager	M J Richmond	
Centre Manager	D Proud	
Charity number	1088512	
Company number	4276263	
Registered office	33 Harborough Avenue Sheffield South Yorkshire S2 1QP	
Auditors	M Mealing FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF	
Bankers	HSBC Bank PLC 37 High Street Meadowhall Shopping Centre Sheffield South Yorkshire S9 1EN	
Solicitors	Graysons with Watson Esam Solicitors 4 - 12 Paradise Square Sheffield S1 1TB	

ENABLE (SHEFFIELD)

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ENABLE (SHEFFIELD)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

- To advance the education of those persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning disabilities, by the provision of sheltered workshops.

- To provide for such persons, in the interests of social welfare, facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activites. All the above activities are undertaken to further the charity's charitable purposes for the public benefit.

The trustees and senior management recognise the key role that staff and volunteers play in the operation of the charity. A structure/system is in place to ensure a two way flow of information and ideas.

Achievements and performance

During the year to 31 March 2023 the charity continued its recovery from the Coronavirus Pandemic and the charity saw a return of Learners and daily activities following the removal of previous restrictions. However, Learner numbers are still below pre-pandemic levels although these are steadily returning and we are seeing an increase in enquiries from new potential Learners, especially from a younger age group as they move from educational support into adult services support, and these are resulting in an increase in the younger Learner demographic.

In-house Learner activities and services are now fully restored and are operating as much as is reasonably practicable to meet Learner requirements. Although external activities, events and outings have been restarted, these remained subdued during the year as these are organised several months in advance, and some third-party venues had limited availability for larger Learner numbers during the year. However, weather permitting, own managed events and outings such as Easter Bonnet, Halloween Party, Christmas Party, Sports Day and days out were back to normal levels and were received extremely well by Learners and Staff alike. It is anticipated that 2023-24 will see an increase in both internal and external outings and events.

Consequently, overall income performance improved on the year, and this trend is expected to continue throughout 2023-24 as Learners numbers and events increase as the Centre continues to develop its Learner base and services.

The charity remains financially strong, and this allows us to continue to build upon and develop our existing Learners activities and offerings to further improve our Learners options and to meet the Charity's objectives. Current activities include:

- Introduction of a dedicated Life Skills House to provide Learners with skills to assist with independent living
- Explore and introduce new training opportunities
- Recruit new learners

Our achievements are monitored by the use of annual Learner reviews together with annual staff appraisals, which have now been fully reinstated after the pandemic.

In line with our policies and procedures all current employed staff are periodically assessed and checked by the Disclosure Barring Service (DBS). Any new staff would be assessed and checked by the DBS and any job offers that are made would be done so with a riding condition that a suitable DBS check is obtained.

We remain on Sheffield City Council's list of Recognised Providers. This is a list of organisations throughout the city that have been assessed and meet the council's quality standards for delivering day services to adults.

Financial review

The trustees are satisfied with the results of the year which demonstrate a gradual return to pre-pandemic performance, although this still remains muted as Learner numbers and activities are still to return to historic levels.

Total funds from day-to-day operating income during the year amounted to £485,322 (2022 - £457,754).

Restricted funds carried forward were £16,500 at the year-end (2022 - £43,850) of which £16,500 related to fixed assets.

Unrestricted surpluses in previous years have allowed us to build up a contingency reserve and during the year we have continued to build up a designated restricted fund to cover any future repairs and maintenance of premises and operational assets as well as an operational contingency reserve.

It is the policy of the charity that designated unrestricted funds are maintained at a level which ensures that, in the event of a significant interruption to charity business operations or a material drop in funding, we will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of designated unrestricted funds is set to accommodate to six months operational expenditure.

At the year end the charity's designated unrestricted funds were £251,927 (2022 - £219,190).

The charity does not have any property or investments other than ownership of the buildings noted in fixed assets register.

Plans for the future

We remain on the list of Recognised Providers for Sheffield City Council and therefore feel that we are best placed to attract new learners and therefore increase our income. The Recognised Providers List details organisations throughout the City that have been assessed and meet the Council's quality standards for delivering day services to adults. We have now been on the list since 2013 and have been re-assessed successfully on every occasion.

The refurbishment of 225 Prince of Wales Road continued through the financial year to meet specifications for a change of use to create a dedicated Life Skills House for Adults with Learning disabilities. Change of Use was granted post balance sheet on 31 May 2023 and the facility will be officially opened in the last quarter of 2023.

Following the popularity of garden and craft items among the local community, work on the addition of a small on-site Enable Shop was completed during the year, the shop is now operational. Plans for the future are to extend this to an online offering through a new website and social media platform, which will further promote and raise awareness in the wider community.

Structure, governance and management

The charity is a company limited by guarantee and no shares are in issue. The charity's objects are to advance the education of persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning difficulties, by the provision of sheltered workshops. Also to provide for such persons in the interests of social welfare facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Crawshaw

A Finchett

N Mansell	
C White	(Resigned 1 July 2022)
J C White	(Resigned 6 July 2022)
A Williams	(Appointed 22 August 2022)
C Williams	(Appointed 22 August 2022)
J E Dare	
A Stocks	(Appointed 21 November 2022)
C Silvester	(Appointed 21 August 2023)

The Chairman, Business Manager and senior management provide induction and training for new trustees, this relates to legal and functional responsibilities as well as how the charity operates within its objectives.

The board of management of the trustees is elected every year at the Annual General Meeting.

Applications to be a trustee are received at any time but are considered for acceptance at the meeting of the board. The board actively encourages carers, parents and members of the community to become trustees.

The board meets at regular quarterly intervals and at any other times as required. The General Manager reports to this meeting and minutes from the staff and learners' meetings are circulated at this meeting.

The board have a General Manager who manages the charity on a day to day basis, and who reports directly to the board. Circumstances permitting, a learners committee meets monthly, minutes from these meetings go to the bi-monthly meeting of the staff.

The charity has implemented numerous personnel policies which in many cases are required and approved by funders as part of our provision of training for people with disabilities. Following the lifting of restrictions associated with the pandemic, regular staff and management training workshops have recommenced.

The trustees are fully aware of their responsibility in relationship to the Health and Safety of employees, learners and visitors/members of the public and processes and systems are regularly reviewed to ensure they remain safe and effective.

The trustees and management have produced a risk assessment policy and procedures have been written for all processes to remove or reduce any risk. All procedures and policies have been written to comply with or better the current legislation in force. Where appropriate external partners are invited in to advise on specific areas. Each department has its own safety/risk assessment and Enable (Sheffield) has identified specific people as fire and safety officers.

Hygiene and food safety is also covered under the policies and procedures in force.

Financial procedures are in place for regular reporting to the trustees and they consider the viability and risk on any new project to ensure sustainability. The trustees ensure that there are enough reserves in place to allow sustainability but not to be excessive.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

A Crawshaw
Trustee
Dated: 12 December 2023

ENABLE (SHEFFIELD)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Enable (Sheffield) for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

UHY Hacker Young
Chartered Accountants

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENABLE (SHEFFIELD)

Opinion

We have audited the accounts of Enable (Sheffield) (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the accounts, 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 charitable company's affairs as at 31 March 2023 and of its 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve 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 MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Other information

The other information comprises the information included in the annual 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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 accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 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.

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 MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management in so far as they related to the financial statements, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Mealing (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young 12 December 2023

Chartered Accountants
Statutory Auditor

ENABLE (SHEFFIELD)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2023 £	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2022 £
Income from:									
Donations and legacies	4	13,763	-	-	13,763	8,020	-	10,000	18,020
Charitable activities	3	485,322	-	-	485,322	457,754	-	-	457,754
Investments	5	1,036	-	-	1,036	-	9	-	9
Total income		500,121	-	-	500,121	465,774	9	10,000	475,783
Expenditure on:									
Raising funds	6	28,619	-	-	28,619	12,534	-	-	12,534
Charitable activities	7	441,303	-	-	441,303	406,395	-	-	406,395
Total resources expended		469,922	-	-	469,922	418,929	-	-	418,929
Net incoming resources before transfers		30,199	-	-	30,199	46,845	9	10,000	56,854

ENABLE (SHEFFIELD)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Net incoming resources before transfers	30,199	-	-	30,199	46,845	9	10,000	56,854
Gross transfers between funds	(5,387)	32,737	(27,350)	-	(27,497)	151,435	(123,938)	-
Net income/(expenditure) for the year/ Net movement in funds	24,812	32,737	(27,350)	30,199	19,348	151,444	(113,938)	56,854
Fund balances at 1 April 2022	922,901	219,190	43,850	1,185,941	903,553	67,746	157,788	1,129,087
Fund balances at 31 March 2023	947,713	251,927	16,500	1,216,140	922,901	219,190	43,850	1,185,941

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ENABLE (SHEFFIELD)

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	**12**		856,690		834,248
Current assets					
Stocks	**13**	2,026		752	
Debtors	**15**	66,307		59,161	
Cash at bank and in hand		308,370		328,359	
		376,703		388,272	
Creditors: amounts falling due within one year					
Taxation and social security		4,965		4,479	
Other creditors	**16**	12,288		32,100	
		17,253		36,579	
Net current assets			359,450		351,693
Total assets less current liabilities			1,216,140		1,185,941
Income funds					
Restricted funds	**17**		16,500		43,850
Unrestricted funds					
Designated funds	**18**	251,927		219,190	
General unrestricted funds		947,713		922,901	
			1,199,640		1,142,091
			1,216,140		1,185,941

The financial statements were approved by the Trustees on 12 December 2023

A Crawshaw
Trustee

Company Registration No. 4276263

ENABLE (SHEFFIELD)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**22**		32,298		102,857
Investing activities					
Purchase of tangible fixed assets		(55,735)		(52,908)	
Proceeds on disposal of tangible fixed assets		2,412		4,868	
Investment income received		1,036		9	
Net cash used in investing activities			(52,287)		(48,031)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(19,989)		54,826
Cash and cash equivalents at beginning of year			328,359		273,533
Cash and cash equivalents at end of year			308,370		328,359

1 Accounting policies

Company information

Enable (Sheffield) is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Harborough Avenue, Sheffield, South Yorkshire, S2 1QP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. All grants are allocated between the income categories of the Statement of Financial Activities on a basis designed to reflect the use of the income.

Incoming resources from charitable trading activities are accounted for when earned.

1 **Accounting policies** **(Continued)**

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT.

Costs of generating funds comprises the costs associated with trading for fundraising purposes, including the charity's cafeteria and garden shop.

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and their costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% straight line on buildings
Plant and machinery	10% and 25% straight line
Fixtures, fittings and equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss if any.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1 Accounting policies (Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Contracts and spot purchases 2023 £	Contracts and spot purchases 2022 £
Sales within charitable activities	25,466	16,246
Performance related grants	459,856	441,508
	485,322	457,754
Performance related grants		
Training and day care - spot purchases	459,856	441,508
	459,856	441,508

4 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	13,763	8,020	10,000	18,020

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds designated 2022 £
Interest receivable	1,036	9

6 Raising funds

	2023 £	2022 £
Costs of goods sold and trading expenses		
Other trading activities	28,619	12,534
	28,619	12,534

7 Charitable activities

	2023 £	2022 £
Staff costs	314,051	282,912
Depreciation and impairment	29,180	28,222
Repairs and maintenance	20,700	24,340
Insurance	9,445	9,734
Heat and light	8,486	7,926
Motor expenses	437	273
Printing, postage and stationery	7,566	3,729
Telephone	2,373	6,441
Rates	2,687	1,717
Bank charges	217	-
Cleaning	17,134	15,507
Legal and professional fees	8,277	9,165
General expenses	16,064	11,767
Bad and doubtful debts	(997)	(705)
Water rates	1,723	1,647
	437,343	402,675
Share of governance costs (see note 8)	3,960	3,720
	441,303	406,395

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Audit fees	-	1,980	1,980	1,800
Accountancy	-	1,980	1,980	1,920
	-	3,960	3,960	3,720
Analysed between				
Charitable activities	-	3,960	3,960	3,720

Governance costs includes payment to the auditor of £1,980 for audit fees (2022: £1,800).

9 Trustees

None of the other trustees (or any persons connected with them) received any remuneration or payment for expenses during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Training and care	13	11
Administration	3	3
Trustees	6	9
	22	23

Employment costs	2023 £	2022 £
Wages and salaries	291,931	258,651
Social security costs	16,490	19,062
Other pension costs	5,630	5,199
	314,051	282,912

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	1,035,245	39,550	115,929	1,190,724
Additions	46,758	-	8,977	55,735
Disposals	-	-	(6,168)	(6,168)
At 31 March 2023	1,082,003	39,550	118,738	1,240,291
Depreciation and impairment				
At 1 April 2022	242,282	31,270	82,924	356,476
Depreciation charged in the year	14,945	1,848	12,387	29,180
Eliminated in respect of disposals	-	-	(2,055)	(2,055)
At 31 March 2023	257,227	33,118	93,256	383,601
Carrying amount				
At 31 March 2023	824,776	6,432	25,482	856,690
At 31 March 2022	792,963	8,280	33,005	834,248

13 Stocks

	2023	2022
	£	£
Raw materials and consumables	2,026	752

14 Financial instruments

	2023	2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	57,583	52,877
Carrying amount of financial liabilities		
Measured at amortised cost	12,288	32,100

15 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	54,409	50,177
Other debtors	3,174	2,700
Prepayments and accrued income	8,724	6,284
	66,307	59,161

16 Other creditors falling due within one year

	2023 £	2022 £
Trade creditors	6,364	20,032
Other creditors	20	4,270
Accruals and deferred income	5,904	7,798
	12,288	32,100

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					
	Balance at 1 April 2021	Incoming resources	Transfers	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Big Lottery Fund - building	132,257	-	(132,257)	-	-	-
225 Prince of Wales Road	25,531	-	8,319	33,850	(17,350)	16,500
Big Lottery Fund - Reception	-	10,000	-	10,000	(10,000)	-
	157,788	10,000	(123,938)	43,850	(27,350)	16,500

Revenue funds support the general running activities of the charity.

Capital funds have been provided to finance the purchase of fixed assets. Where these assets are now being used for unrestricted purposes, the depreciated value of these assets has been transferred to unrestricted funds.

During the previous financial year the Charity amended the definition of restricted funds to recognise restricted funds as expended only upon completion of the purpose for which they were donated.

The 225 Prince of Wales Road fund is towards the renovation and improvement of 225 Prince of Wales Road.

All funds are considered to have sufficient resources held in an appropriate form to enable them to be applied in accordance with their restrictions.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds				
	Balance at 1 April 2021	Incoming resources	Transfers	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Capital repairs, improvements and emergency fund	67,746	9	(67,755)	-	-	-
Category 1: Property and external area maintenance	-	-	25,000	25,000	17,350	42,350
Category 2: Maintenance and replacement of assets and equipment	-	-	25,000	25,000	-	25,000
Category 3: Business continuation emergency fund	-	-	169,190	169,190	15,387	184,577
	67,746	9	151,435	219,190	32,737	251,927

During the previous financial year the Trustees elected to quantify the assessment of 'designated' unrestricted funds which are set aside from general unrestricted funds for the following specific purposes to meet and safeguard the Charity's objectives:

- Category 1- The maintenance and upkeep of the internal and external fabric of the buildings and outside spaces.
- Category 2- For improvements deemed necessary to improve the facilities at the Charity to include the provision of new or replacement equipment and assets as may be necessary from time to time.
- Category 3- To allow the Fund to be used in the case of emergency in the event of damage to the building resulting in temporary or permanent relocation to ensure continuation of the delivery of services in accordance with the Charity's objectives. Assess as 6 months operating expenses after adjustments for property repairs and asset expenses.

Transfers comprise amounts capitalised and adjusted for depreciation less amounts transferred from the main bank account.

The designated fund is considered to have sufficient resources held in an appropriate form to enable them to be applied in accordance with the restrictions.

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	840,190	-	16,500	856,690	790,398	-	43,850	834,248
Current assets/(liabilities)	107,523	251,927	-	359,450	132,503	219,190	-	351,693
	947,713	251,927	16,500	1,216,140	922,901	219,190	43,850	1,185,941

20 Capital commitments

	2023	2022
	£	£
At 31 March 2023 the charity had capital commitments as follows:		
Contracted for but not provided in the financial statements:		
Acquisition of property, plant and equipment	-	16,053

21 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate compensation	76,445	62,034

22 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	30,199	56,854
Adjustments for:		
Investment income recognised in statement of financial activities	(1,036)	(9)
Gain on disposal of investment property	-	(3,191)
Loss on disposal of tangible fixed assets	1,702	
Depreciation and impairment of tangible fixed assets	29,180	28,222
Movements in working capital:		
(Increase) in stocks	(1,274)	(752)
(Increase) in debtors	(7,147)	(6,844)
(Decrease)/increase in creditors	(19,326)	28,577
Cash generated from operations	32,298	102,857

23 Analysis of changes in net funds

The charity had no debt during the year.

ENABLE (SHEFFIELD)

England & Wales - Charity number 1088512

Accounts

CHARITY REGISTRATION NUMBER 1088512

COMPANY REGISTRATION NUMBER 4276263

ENABLE (SHEFFIELD)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

UHY Hacker Young
Chartered Accountants

ENABLE (SHEFFIELD)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Crawshaw	(Appointed 7 June 2021)
	A Finchett	(Appointed 17 January 2022)
	N Mansell	(Appointed 17 January 2022)
	A Williams	(Appointed 22 August 2022)
	C Williams	(Appointed 22 August 2022)
	J E Dare	(Appointed 7 June 2021)
General Manager	M J Richmond	
Centre Manager	D Proud	
Charity number	1088512	
Company number	4276263	
Registered office	33 Harborough Avenue Sheffield South Yorkshire S2 1QP	
Auditors	RJ Givans BA FCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF	
Bankers	HSBC Bank PLC 37 High Street Meadowhall Shopping Centre Sheffield South Yorkshire S9 1EN	
Solicitors	Graysons with Watson Esam Solicitors 4 - 12 Paradise Square Sheffield S1 1TB	

ENABLE (SHEFFIELD)

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ENABLE (SHEFFIELD)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

- To advance the education of those persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning disabilities, by the provision of sheltered workshops.

- To provide for such persons, in the interests of social welfare, facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activites. All the above activities are undertaken to further the charity's charitable purposes for the public benefit.

The trustees and senior management recognise the key role that staff and volunteers play in the operation of the charity. A structure/system is in place to ensure a two way flow of information and ideas.

Achievements and performance

The year to 31 March 2022 saw the charity continue to be impacted by the Coronavirus Pandemic although the Centre managed to operate in a reduced and safe capacity for Learners and Staff, and in accordance with Government guidelines. Learner numbers remain lower than pre-pandemic levels although these are steadily increasing but it is not anticipated that these will recover fully until 2023-24.

We continue to maintain as many Learner services as is reasonably practicable although external activities, events and outings have been restricted because of third-party restrictions and availability. It is hoped that 2022-23 will see these events return to pre-pandemic levels as restrictions are eased.

During the first quarter of 2021-22 Government and Sheffield Council Covid-19 financial assistance came to an end and this has had a significant impact upon operating revenues and performance year-on-year. Consequently, overall performance was muted, and this is expected to continue to throughout 2022-23 and 2023-24 as Learners numbers and events move towards pre-pandemic levels.

However, the charity still remains financially stable and this will allow us to continue to build upon and develop our existing Learners activities and offerings to further improve our Leaners options and to meet the Charity's objectives. Current activities include:

- Explore and introduce new training opportunities

- Recruit new learners

- Identify new potential Care Funders

- Assessment of a dedicated Life Skills division provided day-to-day training and skills for use in everyday life

Our achievements are usually monitored by the use of annual learner reviews together with annual staff appraisals. Additionally, our learners meet as a committee every month to discuss the activities and running of Enable and this allows for any relevant details or opinions to be passed on to the management and staff for action. During the period we continued to be impacted by the Covid - 19 pandemic and, accordingly, in accordance with government guidance on group gatherings these meetings were kept to a minimum and will recommence when the situation allows.

In line with our policies and procedures all current employed staff have been assessed and checked by the Disclosure Barring Service (DBS). Any new staff would be assessed and checked by the DBS and any job offers that are made would be done so with a riding condition that a suitable DBS check is obtained.

We remain on Sheffield City Council's list of Recognised Providers. This is a list of organisations throughout the city that have been assessed and meet the council's quality standards for delivering day services to adults.

We have now been on the list for over a decade and have been re-assessed successfully on every occasion.

Financial review
Total funds received during the year amounted to £475,783 (2021 - £554,510).

Restricted funds carried forward were £43,850 at the year end (2021 - £157,788) of which £43,850 related to fixed assets.

Despite the challenges presented by the Coronavirus Pandemic, the trustees are satisfied with the results of the year which were not as negative as could have been expected after the withdrawal of Government Covid - 19 and Sheffield City Council Covid - 19 support initiatives early in the financial year. This is due largely in part to the dedication of the Centre staff who ensured we remained open under ongoing restrictions and the continued assistance of Sheffield City Council and Care Funders in minimising absences and maintaining Learner attendances.

Unrestricted surpluses in previous years have allowed us to build up a contingency reserve. We have also continued to build up a designated restricted fund to cover any future repairs and maintenance of premises and operational assets as well as an operational contingency reserve.

It is the policy of the charity that designated unrestricted funds are maintained at a level which ensures that, in the event of a significant interruption to charity business operations or material drop in funding, we will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of designated unrestricted funds has been amended in the current year from three to six months operational expenditure.

At the year end the charity's designated unrestricted funds were £219,190 (2021 - £67,746). Freely available unrestricted funds were £132,503 (2021 - £224,571). Total unrestricted funds at the year end were £351,693 (2021 - £292,317).

The charity does not have any investments other than ownership of the buildings noted in the assets register.

Plans for the future

During the coming year it remains our intention to work towards increasing learner numbers and therefore increase our income.

We remain on the list of Recognised Providers for Sheffield City Council and therefore feel that we are best placed to attract new learners and therefore increase our income. The Recognised Providers List details organisations throughout the City that have been assessed and meet the Council's quality standards for delivering day services to adults. We have now been on the list since 2013 and have been re-assessed successfully on every occasion.

The refurbishment of 225 Prince of Wales Road continued through the financial year to meet the specifications for a change of use to create a facility for Independent Living Accommodation for Adults with Learning disabilities. Unfortunately, after a review of local planning submissions and requirements it was concluded that continuing with a dedicated accommodation facility was neither practicable or financially viable and the change of use application has been withdrawn.

However, it was concluded that there was significant scope for the property to be developed as a day attendance training facility for Life Skills and Independent Living which we believe will add value to the daily lives of existing Learners and ad-hoc attendees around the Sheffield area. This will require a different change of use away from a dwelling house and also require additional refurbishment to ensure that the property is accessible and user friendly, including the installation of an internal accessible lift, accessible bathroom facilities and the widening of internal and external access. Current delays in seeking planning permission for the internal lift have caused the project to be placed on hold before committing to the necessary and costly refurbishments although we hope a decision will be forthcoming during 2022.

However, despite the residual challenges of the pandemic and the unexpected change in 225 Prince of Wales Road plans, our main objective and lifelong mantra remains to provide a safe and enjoyable atmosphere for all our learners, a unique and stimulating atmosphere and one which they want to return to on a regular basis.

Following the popularity of garden and craft items among the local community, work has also commenced on the addition of a small on-site Enable Shop and extending this to an online offering through a new website and social media platform, which will further promote and raise awareness in the wider community.

Structure, governance and management

The charity is a company limited by guarantee and no shares are in issue. The charity's objects are to advance the education of persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning difficulties, by the provision of sheltered workshops. Also to provide for such persons in the interests of social welfare facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Geldard JP	(Resigned 12 July 2021)
Y McBride	(Resigned 10 May 2021)
M Venimore	(Resigned 17 January 2022)
P Clark	(Resigned 8 July 2021)
S L Ward	(Resigned 17 January 2022)
V M Brown	(Resigned 17 January 2022)
A Crawshaw	(Appointed 7 June 2021)

A Finchett	(Appointed 17 January 2022)
N Mansell	(Appointed 17 January 2022)
C White	(Appointed 17 January 2022 and resigned 1 July 2022)
J C White	(Appointed 17 January 2022 and resigned 6 July 2022)
A Williams	(Appointed 22 August 2022)
C Williams	(Appointed 22 August 2022)
J E Dare	(Appointed 7 June 2021)

The Chairman, Business Manager and senior management provide induction and training for new trustees, this relates to legal and functional responsibilities as well as how the charity operates within its objectives.

The board of management of the trustees is elected every year at the Annual General Meeting.

Applications to be a trustee are received at any time but are considered for acceptance at the meeting of the board. The board actively encourages carers, parents and members of the community to become trustees.

The board meets at regular quarterly intervals and at any other times as required. The General Manager reports to this meeting and minutes from the staff and learners' meetings are circulated at this meeting.

The board have a General Manager who manages the charity on a day to day basis, and who reports directly to the board. Circumstances permitting, a learners committee meets monthly, minutes from these meetings go to the bi-monthly meeting of the staff.

The charity has implemented numerous personnel policies which in many cases are required and approved by funders as part of our provision of training for people with disabilities. Following the lifting of restrictions associated with the pandemic, regular staff and management training workshops have recommenced.

The trustees are fully aware of their responsibility in relationship to the Health and Safety of employees, learners and visitors/members of the public and processes and systems are regularly reviewed to ensure they remain safe and effective.

The main Centre building has been designed specifically for provision for adults with disabilities and health and safety has been of paramount importance within the design.

The trustees and management have produced a risk assessment policy and procedures have been written for all processes in order to remove or reduce any risk. All procedures and policies have been written to comply with or better the current legislation in force. Wherever possible experts have been invited in to advise on their specific subject. Each department has its own safety/risk assessment and Enable (Sheffield) has identified specific people as fire and safety officers.

Hygiene and food safety is also covered under the policies and procedures in force.

Financial procedures are in place for regular reporting to the trustees and they consider the viability and risk on any new project in order to ensure sustainability. The trustees ensure that there are enough reserves in place to allow sustainability but not to be excessive.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

A Crawshaw
Trustee
Dated: 21 November 2022

ENABLE (SHEFFIELD)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Enable (Sheffield) for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

UHY Hacker Young
Chartered Accountants

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENABLE (SHEFFIELD)

Opinion

We have audited the accounts of Enable (Sheffield) (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the accounts, 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 charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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 charity 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 charity's ability to continue as a going concern for a period of at least twelve 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 MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Other information

The other information comprises the information included in the annual 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements 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 accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENABLE (SHEFFIELD) CONTINUED

Based on our understanding of the charity and the sector in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charity's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management in so far as they related to the financial statements, and in testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 auditors' 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 as a body, for our audit work, for this report, or for the opinions we have formed.

Roland Givans (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young 21 November 2022

Chartered Accountants
Statutory Auditor

ENABLE (SHEFFIELD)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2022 £	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2021 £
Income and endowments from:									
Donations and legacies	4	8,020	-	10,000	18,020	6,365	-	33,850	40,215
Charitable activities	3	457,754	-	-	457,754	502,957	-	-	502,957
Investments	5	-	9	-	9	-	30	-	30
Other income	6	-	-	-	-	11,308	-	-	11,308
Total income		465,774	9	10,000	475,783	520,630	30	33,850	554,510
Expenditure on:									
Raising funds	7	12,534	-	-	12,534	11,682	-	-	11,682
Charitable activities	8	406,395	-	-	406,395	428,402	4,200	578	433,180
Total resources expended		418,929	-	-	418,929	440,084	4,200	578	444,862
Net incoming resources before transfers		46,845	9	10,000	56,854	80,546	(4,170)	33,272	109,648

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Net incoming resources before transfers	46,845	9	10,000	56,854	80,546	(4,170)	33,272	109,648
Gross transfers between funds	(27,497)	151,435	(123,938)	-	11,369	(1,800)	(9,569)	-
Net income/(expenditure) for the year/ Net movement in funds	19,348	151,444	(113,938)	56,854	91,915	(5,970)	23,703	109,648
Fund balances at 1 April 2021	903,553	67,746	157,788	1,129,087	811,638	73,716	134,085	1,019,439
Fund balances at 31 March 2022	922,901	219,190	43,850	1,185,941	903,553	67,746	157,788	1,129,087

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ENABLE (SHEFFIELD)

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		834,248		811,239
Current assets					
Stocks	13	752		-	
Debtors	15	59,161		52,317	
Cash at bank and in hand		328,359		273,533	
		388,272		325,850	
Creditors: amounts falling due within one year					
Taxation and social security		4,479		-	
Other creditors	16	32,100		8,002	
		36,579		8,002	
Net current assets			351,693		317,848
Total assets less current liabilities			1,185,941		1,129,087
Income funds					
Restricted funds	17		43,850		157,788
Unrestricted funds					
Designated funds	18	219,190		67,746	
General unrestricted funds		922,901		903,553	
			1,142,091		971,299
			1,185,941		1,129,087

The financial statements were approved by the Trustees on 21 November 2022

A Crawshaw
Trustee

Company Registration No. 4276263

ENABLE (SHEFFIELD)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**22**		102,857		228,630
Investing activities					
Purchase of tangible fixed assets		(52,908)		(259,650)	
Proceeds on disposal of tangible fixed assets		4,868		475	
Investment income received		9		30	
Net cash used in investing activities			(48,031)		(259,145)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			54,826		(30,515)
Cash and cash equivalents at beginning of year			273,533		304,048
Cash and cash equivalents at end of year			328,359		273,533

1 Accounting policies

Company information

Enable (Sheffield) is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Harborough Avenue, Sheffield, South Yorkshire, S2 1QP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making that assessment, the trustees have specifically considered the impact of the Coronavirus on the operations of the charity, alongside actions taken to mitigate that impact. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. All grants are allocated between the income categories of the Statement of Financial Activities on a basis designed to reflect the use of the income.

1 **Accounting policies** **(Continued)**

Incoming resources from charitable trading activities are accounted for when earned.

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT.

Costs of generating funds comprises the costs associated with trading for fundraising purposes, including the charity's cafeteria and garden shop.

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and their costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% straight line on buildings
Plant and machinery	10% and 25% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss if any.

1 **Accounting policies** **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

1 **Accounting policies** **(Continued)**

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2022	2021
	£	£
Sales within charitable activities	16,246	11,771
Performance related grants	441,508	491,186
	457,754	502,957

Performance related grants

Training and day care - spot purchases	441,508	491,186
Other	-	-
	441,508	491,186

4 Donations and legacies

	Unrestricted funds general 2022	Restricted funds 2022	Total 2022	Unrestricted funds general 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Donations and gifts	8,020	10,000	18,020	6,365	33,850	40,215

5 Investments

	Unrestricted funds designated 2022	Unrestricted funds designated 2021
	£	£
Interest receivable	9	30

6 Other income

	2022 £	2021 £
Insurance claim	-	11,308

7 Raising funds

	2022 £	2021 £
Costs of goods sold and trading expenses		
Other trading activities	12,534	11,682
	12,534	11,682

8 Charitable activities

	2022 £	2021 £
Staff costs	282,912	340,853
Depreciation and impairment	28,222	28,032
Repairs and maintenance	24,340	3,288
Insurance	9,734	9,071
Heat and light	7,926	4,890
Motor expenses	273	1,663
Printing, postage and stationery	3,729	3,245
Telephone	6,441	5,231
Rates	1,717	-
Cleaning	15,507	13,320
Legal and professional fees	9,165	5,749
General expenses	11,767	7,454
Bad and doubtful debts	(705)	7,090
Water rates	1,647	894
	402,675	430,780
Share of governance costs (see note 9)	3,720	2,400
	406,395	433,180
Analysis by fund		
Unrestricted funds - general	406,395	428,402
Unrestricted funds - designated	-	4,200
Restricted funds	-	578

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Audit fees	-	1,800	1,800	-	480	480
Accountancy	-	1,920	1,920	-	1,920	1,920
	-	3,720	3,720	-	2,400	2,400
Analysed between						
Charitable activities	-	3,720	3,720	-	2,400	2,400

Governance costs includes payment to the auditor of £1,800 for audit fees (2021: £480 for independent examination fees).

10 Trustees

None of the other trustees (or any persons connected with them) received any remuneration or payment for expenses during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Training and care	11	16
Administration	3	1
Trustees	9	10
	23	27

Employment costs	2022 £	2021 £
Wages and salaries	258,651	317,378
Social security costs	19,062	18,263
Other pension costs	5,199	5,212
	282,912	340,853

Wages and salaries include a redundancy payment of £nil (2021 - £20,000)

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	992,572	43,350	115,688	26,279	1,177,889
Additions	42,673	-	10,235	-	52,908
Disposals	-	(3,800)	(9,994)	(26,279)	(40,073)
At 31 March 2022	1,035,245	39,550	115,929	-	1,190,724
Depreciation and impairment					
At 1 April 2021	228,520	32,684	79,167	26,279	366,650
Depreciation charged in the year	13,762	2,080	12,380	-	28,222
Eliminated in respect of disposals	-	(3,494)	(8,623)	(26,279)	(38,396)
At 31 March 2022	242,282	31,270	82,924	-	356,476
Carrying amount					
At 31 March 2022	792,963	8,280	33,005	-	834,248
At 31 March 2021	764,052	10,666	36,521	-	811,239

13 Stocks

	2022	2021
	£	£
Raw materials and consumables	752	-

14 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	52,877	48,984
Carrying amount of financial liabilities		
Measured at amortised cost	32,100	8,002

15 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	50,177	48,984
Other debtors	2,700	-
Prepayments and accrued income	6,284	3,333
	59,161	52,317

16 Other creditors falling due within one year

	2022 £	2021 £
Trade creditors	20,032	669
Other creditors	4,270	4,933
Accruals and deferred income	7,798	2,400
	32,100	8,002

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Big Lottery Fund - building	132,835	-	(578)	-	132,257	-	(132,257)	-
Tesco Fund- garden area	1,250	-	-	(1,250)	-	-	-	-
225 Prince of Wales Road	-	33,850	(8,319)	-	25,531	-	8,319	33,850
Big Lottery Fund - Reception	-	-	-	-	-	10,000	-	10,000
	134,085	33,850	(8,897)	(1,250)	157,788	10,000	(123,938)	43,850

17 Restricted funds **(Continued)**

Revenue funds support the general running activities of the charity.

Capital funds have been provided to finance the purchase of fixed assets. Where these assets are now being used for unrestricted purposes, the depreciated value of these assets has been transferred to unrestricted funds.

A number of donations have been received towards the renovation and improvement of 225 Prince of Wales Road. These donations include £15,000 from The Baily Thomas Foundation, £5,000 from the Sheffield Town Trust, £5,000 from The Facey Foundation, £3,000 from The Cutlers Company Charity Trust, £3,000 from The Freshgate Trust Foundation, £1,500 from The Sheffield Church Burgess Trust and a number of smaller individual donations amounting to £1,350. The total fund amounts to £33,850.

During the financial year ended 31 March 2022 the Charity amended the definition of restricted funds to recognise restricted funds as expended only upon completion of the purpose for which they were donated.

All funds are considered to have sufficient resources held in an appropriate form to enable them to be applied in accordance with their restrictions.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Capital repairs, improvements and emergency fund	73,716	30	(4,200)	(1,800)	67,746	9	(67,755)	-
Category 1: Property and external area maintenance	-	-	-	-	-	-	25,000	25,000
Category 2: Maintenance and replacement of assets and equipment	-	-	-	-	-	-	25,000	25,000
Category 3: Business continuation emergency fund	-	-	-	-	-	-	169,190	169,190
	73,716	30	(4,200)	(1,800)	67,746	9	151,435	219,190

During the financial year ended 31 March 2022 the Trustees elected to quantify the assessment of 'designated' unrestricted funds which are set aside from general unrestricted funds for the following specific purposes to meet and safeguard the Charity's objectives:

Category 1: The maintenance and upkeep of the internal and external fabric of the buildings and outside spaces.

Category 2: For improvements deemed necessary to improve the facilities at the Charity to include the provision of new or replacement equipment and assets as may be necessary from time to time.

Category 3: To allow the Fund to be used in the case of emergency in the event of damage to the building resulting in temporary or permanent relocation to ensure continuation of the delivery of services in accordance with the Charity's Objects. Assessed as 6-months operating expenses after adjustments for property, repairs and assets expenses.

Transfers comprise amounts capitalised and adjusted for depreciation less amounts transferred from the main bank account.

18 Designated funds

(Continued)

The designated fund is considered to have sufficient resources held in an appropriate form to enable them to be applied in accordance with the restrictions.

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	790,398	-	43,850	834,248	678,982	-	132,257	811,239
Current assets/(liabilities)	132,503	219,190	-	351,693	224,571	67,746	25,531	317,848
	922,901	219,190	43,850	1,185,941	903,553	67,746	157,788	1,129,087

20 Capital commitments

	2022	2021
	£	£
At 31 March 2022 the charity had capital commitments as follows:		
Contracted for but not provided in the financial statements:		
Acquisition of property, plant and equipment	16,053	-

21 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	63,203	97,314

22 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	56,854	109,648
Adjustments for:		
Investment income recognised in statement of financial activities	(9)	(30)
Gain on disposal of tangible fixed assets	(3,191)	-
Depreciation and impairment of tangible fixed assets	28,222	28,032
Movements in working capital:		
(Increase) in stocks	(752)	-
(Increase)/decrease in debtors	(6,844)	88,305
Increase in creditors	28,577	2,675
Cash generated from operations	102,857	228,630

23 Analysis of changes in net funds
The charity had no debt during the year.

ENABLE (SHEFFIELD)

England & Wales - Charity number 1088512

Accounts

CHARITY REGISTRATION NUMBER 1088512

COMPANY REGISTRATION NUMBER 4276263

ENABLE (SHEFFIELD)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

UHY Hacker Young
Chartered Accountants

ENABLE (SHEFFIELD)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Venimore	
	S L Ward	(Appointed 23 December 2020)
	V M Brown	(Appointed 23 December 2020)
	J Dare	(Appointed 7 June 2021)
	A Crawshaw	(Appointed 7 June 2021)
General Manager	M J Richmond	
Centre Manager	D Proud	
Charity number	1088512	
Company number	4276263	
Registered office	33 Harborough Avenue Sheffield South Yorkshire S2 1QP	
Independent examiner	RJ Givans BA FCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF	
Bankers	HSBC 660 Staniforth Road Darnall Sheffield S9 4LQ	
Solicitors	Graysons with Watson Esam Solicitors 4 - 12 Paradise Square Sheffield S1 1TB	

ENABLE (SHEFFIELD)

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ENABLE (SHEFFIELD)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

- To advance the education of those persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning disabilities, by the provision of sheltered workshops.

- To provide for such persons, in the interests of social welfare, facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activites. All the above activities are undertaken to further the charity's charitable purposes for the public benefit.

The trustees and senior management recognise the key role that staff and volunteers play in the operation of the charity. A structure/system is in place to ensure a two way flow of information and ideas.

Achievements and performance

The year to 31 March 2021 saw the charity impacted by the Coronavirus Pandemic although the Centre managed to stay open in a reduced and safe capacity for Learners and Staff as appropriate.

Throughout this period we have endeavoured to maintain as many Learner services as reasonably practicable although this has impacted upon overall performance, and is expected to continue to do so throughout the 2021/22 financial period as we continue to develop service offerings and explore compatible opportunities.

Current activities include:
- Explore and introduce new training opportunities
- Recruit new learners

Unfortunately, due to the pandemic the annual sports day and other group events were cancelled although it is hoped that these may be resumed in the coming year.

Our achievements are usually monitored by the use of annual learner reviews together with annual staff appraisals. Additionally, our learners meet as a committee every month to discuss the activities and running of Enable and this allows for any relevant details or opinions to be passed on to the management and staff for action. During the period and in accordance with government guidance on group gatherings these meetings were kept to a minimum and will recommence when the situation allows.

In line with our policies and procedures all current employed staff have been assessed and checked by the Disclosure Barring Service (DBS). Any new staff would be assessed and checked by the DBS and any job offers that are made would be done so with a riding condition that a suitable DBS check is obtained.

We are also on Sheffield City Council's list of Recognised Providers. This is a list of organisations throughout the city that have been assessed and meet the council's quality standards for delivering day services to adults. We have now been on the list for over a decade and have been re-assessed successfully on every occasion.

Financial review
Total funds received during the year amounted to £554,510.

Restricted funds carried forward were £157,788 at the year end of which £132,257 related to fixed assets.

Despite the challenges presented by the Coronavirus Pandemic, The trustees are satisfied with the results of the year which were not as negative as could have been expected under the circumstances. This is due largely in part to the dedication of the Centre staff who ensured we remained open under restrictions and the financial support of Sheffield City Council and Government grants which reduced the shortfall in Learner attendances.

Unrestricted surpluses in previous years have allowed us to build up a contingency reserve. We have also continued to build up a fund to cover any future repairs and maintenance of our new building.

The charity does not have any investments other than ownership of the buildings noted in the assets register.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of another significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. At the year end the charity has freely available unrestricted reserves of £292,317.

Plans for the future

During the coming year it remains our intention to work towards increasing learner numbers and therefore increase our income.

We remain on the list of Recognised Providers for Sheffield and therefore feel that we are best placed to attract new learners and therefore increase our income. The Recognised Providers list details organisations throughout the City that have been assessed and meet the Council's quality standards for delivering day services to adults. We have now been on the list since 2013 and have been re-assessed successfully on every occasion.

As a result of the Coronavirus Pandemic, and in conjunction with advice from Sheffield City Council, and in the best interest of our Learners and Staff, the centre was closed from Friday 20th March 2020 for an indeterminate period. With the commitment of our Staff, a return plan and risk assessment was formulated and implemented, and following approval and permissions from Sheffield City Council this allowed us to be one of the first two services in Sheffield to re-open our doors on the 29th June 2020, albeit with reduced numbers in order to test our new way of socially distanced working and PPE constraints.

As a consequence of the Coronavirus pandemic throughout the whole of last year and the measures we have undertaken in order to comply with Government restrictions and guidance, we have been unable to operate at normal capacity and common areas and the dining area were repurposed to accommodate social distancing and learner specific attendance requirements. This has had a significant impact on the number of learners that attended during the pandemic and turnover from day attendance was noticeably reduced.

However, Sheffield City Council also provided additional support for lost turnover which contributed to a relatively small reduction in turnover for the year in comparison with the previous year and helped maintain overall profitability. This support from Sheffield City Council also ensured that we did not have to furlough any of our Staff who have continued to support our Learners in-house or remotely in a way that suits them since our initial closure and re-opening. This situation continues to be monitored.

The acquisition of 225 Prince of Wales Road was completed during the year and refurbishment work commenced to adapt the building to meet the requirements to create a facility for Independent Living Accommodation for Adults with Learning Disabilities. Unfortunately, lockdown limited access to the property which together with the Coronavirus restrictions have significantly delayed the planned refurbishment and this is now anticipated to be completed towards the end of 2021.

However, despite the challenges of the last year our main objective and lifelong mantra is to provide a safe and enjoyable atmosphere for all our learners, a unique and stimulating atmosphere which they want to return to on a regular basis.

Structure, governance and management

The charity is a company limited by guarantee and no shares are in issue. The charity's objects are to advance the education of persons aged 16 and upwards who are resident in the City of Sheffield and districts and who have physical and/or learning difficulties, by the provision of sheltered workshops. Also to provide for such persons in the interests of social welfare facilities for recreation or other leisure time occupation with the object of improving their conditions of life.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Geldard JP	(Resigned 12 July 2021)
G Geldard	(Resigned 29 January 2021)
Y McBride	(Resigned 10 May 2021)
C White	(Resigned 9 March 2021)
J White	(Resigned 9 March 2021)
G Ward	(Resigned 25 March 2021)
M Venimore	
P Clark	(Resigned 8 July 2021)
N Mansell	(Resigned 18 November 2020)
A Finchett	(Resigned 18 November 2020)
S L Ward	(Appointed 23 December 2020)
V M Brown	(Appointed 23 December 2020)
J Dare	(Appointed 7 June 2021)
A Crawshaw	(Appointed 7 June 2021)

The Chairman, Business Manager and senior management provide induction and training for new trustees, this relates to legal and functional responsibilities as well as how the charity operates within its objectives.

The board of management of the trustees is elected every year at the Annual General Meeting.

Applications to be a trustee are received at any time but are considered for acceptance at the meeting of the board. The board actively encourages carers, parents and members of the community to become trustees.

The board meets at regular quarterly intervals and at any other times as required. The manager reports to this meeting and minutes from the staff and learners meetings are circulated at this meeting. The board have a General Manager who manages the charity on a day to day basis, who reports directly to the board. A learners committee meets monthly, minutes from these meetings go to the monthly meeting of the staff.

The charity has implemented numerous personnel policies which in many cases are required and approved by funders as part of our provision of training for people with disabilities.

The trustees are fully aware of their responsibility in relationship to the Health and Safety of employees, learners and visitors/members of the public.

The new building has been designed specifically for provision for adults with disabilities and health and safety has been of paramount importance within the design.

The trustees and management have produced a risk assessment policy and procedures have been written for all processes in order to remove or reduce any risk. All procedures and policies have been written to comply with or better the current legislation in force. Where possible experts have been invited in to advise on their specific subject. Each department has its own safety/risk assessment and Enable (Sheffield) has identified specific people as fire and safety officers.

Hygiene and food safety is also covered under the policies and procedures in force.

Financial procedures are in place for regular reporting to the trustees and they consider the viability and risk on any new project in order to ensure sustainability. The trustees ensure that there are enough reserves in place to allow sustainability but not to be excessive.

The trustees' report was approved by the Board of Trustees.

A Crawshaw
Trustee
Dated: 6 January 2022

UHY Hacker Young
Chartered Accountants

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ENABLE (SHEFFIELD)

I report to the trustees on my examination of the financial statements of Enable (Sheffield) (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW , which is one of the listed bodies.

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

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

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

R J Givans BA FCA
UHY Hacker Young

Chartered Accountants

Dated: 6 January 2022

ENABLE (SHEFFIELD)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2021 £	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2020 £
Income and endowments from:									
Donations and legacies	4	6,365	-	33,850	40,215	6,337	-	1,250	7,587
Charitable activities	3	502,957	-	-	502,957	548,420	-	-	548,420
Investments	5	-	30	-	30	-	142	-	142
Other income	6	11,308	-	-	11,308	-	-	-	-
Total income		520,630	30	33,850	554,510	554,757	142	1,250	556,149
Expenditure on:									
Raising funds	7	11,682	-	-	11,682	34,192	-	-	34,192
Charitable activities	8	428,402	4,200	578	433,180	400,885	6,413	2,159	409,457
Total resources expended		440,084	4,200	578	444,862	435,077	6,413	2,159	443,649
Net incoming resources before transfers		80,546	(4,170)	33,272	109,648	119,680	(6,271)	(909)	112,500

ENABLE (SHEFFIELD)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Net incoming resources before transfers	80,546	(4,170)	33,272	109,648	119,680	(6,271)	(909)	112,500
Gross transfers between funds	11,369	(1,800)	(9,569)	-	(1,716)	5,466	(3,750)	-
Net income for the year/ Net movement in funds	91,915	(5,970)	23,703	109,648	117,964	(805)	(4,659)	112,500
Fund balances at 1 April 2020	811,638	73,716	134,085	1,019,439	693,674	74,521	138,744	906,939
Fund balances at 31 March 2021	903,553	67,746	157,788	1,129,087	811,638	73,716	134,085	1,019,439

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ENABLE (SHEFFIELD)

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	**12**		811,239		580,096
Current assets					
Debtors	**14**	52,317		140,622	
Cash at bank and in hand		273,533		304,048	
		325,850		444,670	
Creditors: amounts falling due within one year					
Other creditors	**15**	8,002		5,327	
Net current assets			317,848		439,343
Total assets less current liabilities			1,129,087		1,019,439
Income funds					
Restricted funds	**16**		157,788		134,085
Unrestricted funds					
Designated funds	**17**	67,746		73,716	
General unrestricted funds		903,553		811,638	
			971,299		885,354
			1,129,087		1,019,439

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 6 January 2022

A Crawshaw
Trustee

Company Registration No. 4276263

ENABLE (SHEFFIELD)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	**20**		228,630		43,001
Investing activities					
Purchase of tangible fixed assets		(259,650)		(6,981)	
Proceeds on disposal of tangible fixed assets		475		-	
Investment income received		30		142	
Net cash used in investing activities			(259,145)		(6,839)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(30,515)		36,162
Cash and cash equivalents at beginning of year			304,048		267,886
Cash and cash equivalents at end of year			273,533		304,048

1 Accounting policies

Company information

Enable (Sheffield) is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Harborough Avenue, Sheffield, South Yorkshire, S2 1QP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making that assessment, the trustees have specifically considered the impact of the Coronavirus on the operations of the charity, alongside actions taken to mitigate that impact. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable. All grants are allocated between the income categories of the Statement of Financial Activities on a basis designed to reflect the use of the income.

1 **Accounting policies** **(Continued)**

Incoming resources from charitable trading activities are accounted for when earned.

1.5 Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT.

Costs of generating funds comprises the costs associated with trading for fundraising purposes, including the charity's cafeteria and garden shop.

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and their costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% straight line on buildings
Plant and machinery	10% and 25% straight line
Fixtures, fittings & equipment	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss if any.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2021	2020
	£	£
Sales within charitable activities	11,771	44,712
Performance related grants	491,186	503,708
	502,957	548,420

Performance related grants

Training and day care - spot purchases	491,186	503,708
Other	-	-
	491,186	503,708

4 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	6,365	33,850	40,215	6,337	1,250	7,587

5 Investments

	Unrestricted funds designated 2021 £	Unrestricted funds designated 2020 £
Interest receivable	30	142

6 Other income

	2021	2020
	£	£
Insurance claim	11,308	-

7 Raising funds

	2021	2020
	£	£
Costs of goods sold and trading expenses		
Other trading activities	11,682	33,192
Staff costs	-	1,000
Costs of goods sold and trading expenses	11,682	34,192
	11,682	34,192

8 Charitable activities

	2021	2020
	£	£
Staff costs	340,853	308,614
Depreciation and impairment	28,032	26,538
Repairs and maintenance	3,288	18,188
Insurance	9,071	7,074
Heat and light	4,890	6,747
Motor expenses	1,663	3,976
Printing, postage and stationery	3,245	7,162
Telephone	5,231	3,495
Volunteer expenses	-	220
Cleaning	13,320	13,172
Legal and professional fees	5,749	1,111
General expenses	7,454	9,310
Bad and doubtful debts	7,090	-
Water rates	894	1,450
	430,780	407,057
Share of governance costs (see note 9)	2,400	2,400
	433,180	409,457
Analysis by fund		
Unrestricted funds - general	428,402	400,885
Unrestricted funds - designated	4,200	6,413
Restricted funds	578	2,159
	433,180	409,457

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Independent examination fees	-	480	480	-	480	480
Accountancy	-	1,920	1,920	-	1,920	1,920
	-	2,400	2,400	-	2,400	2,400
Analysed between						
Charitable activities	-	2,400	2,400	-	2,400	2,400

Governance costs includes payment to the independent examiner of £480 for independent examination fees (2020: £480 for independent examination fees).

10 Trustees

None of the other trustees (or any persons connected with them) received any remuneration or payment for expenses during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Training and care	16	15
Administration	1	1
Trustees	10	11
	27	27

Employment costs	2021 £	2020 £
Wages and salaries	317,378	285,980
Social security costs	18,263	18,097
Other pension costs	5,212	5,537
	340,853	309,614

Wages and salaries include a redundancy payment of £20,000 (2020 - £nil)

There were no employees whose annual remuneration was £60,000 or more.

12 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2020	753,141	49,818	98,652	26,279	927,890
Additions	239,431	-	20,219	-	259,650
Disposals	-	(6,468)	(3,183)	-	(9,651)
At 31 March 2021	992,572	43,350	115,688	26,279	1,177,889
Depreciation and impairment					
At 1 April 2020	214,767	36,012	70,736	26,279	347,794
Depreciation charged in the year	13,753	3,097	11,182	-	28,032
Eliminated in respect of disposals	-	(6,425)	(2,751)	-	(9,176)
At 31 March 2021	228,520	32,684	79,167	26,279	366,650
Carrying amount					
At 31 March 2021	764,052	10,666	36,521	-	811,239
At 31 March 2020	538,374	13,806	27,916	-	580,096

13 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	48,984	137,144
Carrying amount of financial liabilities		
Measured at amortised cost	8,002	5,327

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	48,984	137,144
Prepayments and accrued income	3,333	3,478
	52,317	140,622

15 Other creditors falling due within one year

	2021	2020
	£	£
Trade creditors	669	2,927
Other creditors	4,933	-
Accruals and deferred income	2,400	2,400
	8,002	5,327

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Big Lottery Fund - building	134,408	-	(1,573)	-	132,835	-	(578)	-	132,257
Big Lottery Fund - computer suite	586	-	(586)	-	-	-	-	-	-
Tesco Fund- garden area	3,750	1,250	-	(3,750)	1,250	-	-	(1,250)	-
225 Prince of Wales Road	-	-	-	-	-	33,850	(8,319)	-	25,531
	138,744	1,250	(2,159)	(3,750)	134,085	33,850	(8,897)	(1,250)	157,788

16 Restricted funds **(Continued)**

Revenue funds support the general running activities of the charity.

Capital funds have been provided to finance the purchase of fixed assets. Where these assets are now being used for unrestricted purposes, the depreciated value of these assets has been transferred to unrestricted funds.

The Big Lottery Fund scheme contributed £200,000 towards the cost of the building. The remaining fund balance includes the depreciated value of the associated proportion of the building.

The Big Lottery Fund scheme contributed £10,000 towards the cost of a computer suite. The balance includes the depreciated value of the computer suite.

Tesco contributed £5,000 towards the cost of the works to the garden area. £3,750 of this was spent during the prior year and the remaining £1,250 was spent during the year.

A number of donations have been received towards the renovation and improvement of 225 Prince of Wales Road. These donations include £15,000 from The Baily Thomas Foundation, £5,000 from the Sheffield Town Trust, £5,000 from The Facey Foundation, £3,000 from The Cutlers Company Charity Trust, £3,000 from The Freshgate Trust Foundation, £1,500 from The Sheffield Church Burgess Trust and a number of smaller individual donations.

All funds are considered to have sufficient resources held in an appropriate form to enable them to be applied in accordance with their restrictions.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Capital repairs, improvements and emergency fund	74,521	142	(6,413)	5,466	73,716	30	(4,200)	(1,800)	67,746
	74,521	142	(6,413)	5,466	73,716	30	(4,200)	(1,800)	67,746

The Capital Repairs, Improvements and Emergency fund has been set up to cover costs that fall into one of three Categories. Category One is the maintenance and upkeep of the fabric of the buildings and outside space. Monies are set aside for the general maintenance such as internal and external painting. Category Two is for improvements deemed necessary to improve the facilities at Enable (Sheffield). This might be the purchase of new hand-dryers or dishwasher in the kitchen. Category three is to allow this fund to be used in case of an Emergency due to damage to the Building. This might be where we had to seek alternative premises whilst repairs are being carried out to the building. (e.g. Flood or Fire).

Transfers comprise amounts capitalised adjusted for depreciation less amounts transferred from the main bank account.

The designated fund is considered to have sufficient resources held in an appropriate form to enable them to be applied in accordance with the restrictions.

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	678,982	-	132,257	811,239	447,261	-	132,835	580,096
Current assets/(liabilities)	224,571	67,746	25,531	317,848	364,377	73,716	1,250	439,343
	903,553	67,746	157,788	1,129,087	811,638	73,716	134,085	1,019,439

19 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	97,314	69,313

20 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	109,648	112,500
Adjustments for:		
Investment income recognised in statement of financial activities	(30)	(142)
Depreciation and impairment of tangible fixed assets	28,032	26,538
Movements in working capital:		
Decrease/(increase) in debtors	88,305	(95,019)
Increase/(decrease) in creditors	2,675	(876)
Cash generated from operations	228,630	43,001

21 Analysis of changes in net funds

The charity had no debt during the year.