

CHARITY REGISTRATION NUMBER 1088512

COMPANY REGISTRATION NUMBER 4276263

**ENABLE (SHEFFIELD)**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

## **ENABLE (SHEFFIELD)**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	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)
<b>General Manager</b>	M J Richmond	
<b>Centre Manager</b>	D Proud	
<b>Charity number</b>	1088512	
<b>Company number</b>	4276263	
<b>Registered office</b>	33 Harborough Avenue Sheffield South Yorkshire S2 1QP	
<b>Independent examiner</b>	RJ Givans BA FCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF	
<b>Bankers</b>	HSBC 660 Staniforth Road Darnall Sheffield S9 4LQ	
<b>Solicitors</b>	Graysons with Watson Esam Solicitors 4 - 12 Paradise Square Sheffield S1 1TB	

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## **ENABLE (SHEFFIELD)**

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## **ENABLE (SHEFFIELD)**

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

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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 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.

## **ENABLE (SHEFFIELD)**

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

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#### **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.

## **ENABLE (SHEFFIELD)**

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

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#### **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.

## **ENABLE (SHEFFIELD)**

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

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#### **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:

## **ENABLE (SHEFFIELD)**

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

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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.



**ENABLE (SHEFFIELD)**

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

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



**A Crawshaw**

Trustee

Dated: 6 January 2022

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 £
<b><u>Income and endowments from:</u></b>									
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	-	-	-	-
<b>Total income</b>		520,630	30	33,850	554,510	554,757	142	1,250	556,149
<b><u>Expenditure on:</u></b>									
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
<b>Total resources expended</b>		440,084	4,200	578	444,862	435,077	6,413	2,159	443,649
<b>Net incoming resources before transfers</b>		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**

<b>Net incoming resources before transfers</b>	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)	-
<b>Net income for the year/ Net movement in funds</b>	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
<b>Fund balances at 31 March 2021</b>	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**

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

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**

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

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## **ENABLE (SHEFFIELD)**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **1 Accounting policies**

##### **Company information**

Enable (Sheffield) is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Harbrough 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.

## ENABLE (SHEFFIELD)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2021

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#### 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.



## ENABLE (SHEFFIELD)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2021

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#### 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.

## ENABLE (SHEFFIELD)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 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.

# ENABLE (SHEFFIELD)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Charitable activities

	2021 £	2020 £
Sales within charitable activities	11,771	44,712
Performance related grants	491,186	503,708
	<u>502,957</u>	<u>548,420</u>
<b>Performance related grants</b>		
Training and day care - spot purchases	491,186	503,708
Other	-	-
	<u>491,186</u>	<u>503,708</u>

### 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

**ENABLE (SHEFFIELD)****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021**

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**6 Other income**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Insurance claim	11,308	-
	<u>          </u>	<u>          </u>

**7 Raising funds**

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

**ENABLE (SHEFFIELD)****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****8 Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<u>430,780</u>	<u>407,057</u>
Share of governance costs (see note 9)	2,400	2,400
	<u>433,180</u>	<u>409,457</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	428,402	400,885
Unrestricted funds - designated	4,200	6,413
Restricted funds	578	2,159
	<u>433,180</u>	<u>409,457</u>

**ENABLE (SHEFFIELD)****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021****9 Support costs**

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

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.

## ENABLE (SHEFFIELD)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 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
	<u>27</u>	<u>27</u>

##### 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
	<u>340,853</u>	<u>309,614</u>

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

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

# ENABLE (SHEFFIELD)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 12 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>					
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
<b>Depreciation and impairment</b>					
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
<b>Carrying amount</b>					
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 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	48,984	137,144
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	8,002	5,327

#### 14 Debtors

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



**ENABLE (SHEFFIELD)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**15 Other creditors falling due within one year**

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

**ENABLE (SHEFFIELD)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

**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:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £	
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

**ENABLE (SHEFFIELD)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

# ENABLE (SHEFFIELD)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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

**ENABLE (SHEFFIELD)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

18 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	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	

**ENABLE (SHEFFIELD)****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021****19 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	97,314	69,313

**20 Cash generated from operations**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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)
<b>Cash generated from operations</b>	<b>228,630</b>	<b>43,001</b>

**21 Analysis of changes in net funds**

The charity had no debt during the year.