

enable.

For happy, healthier communities.
Not for profit.



TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 FOR ENABLE LEISURE AND CULTURE .

REGISTERED COMPANY NUMBER: 09487276 (England and Wales)
REGISTERED CHARITY NUMBER: 1172345

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Company Limited by Guarantee and Registered in England and Wales

Registered Company no: 09487276

Registered Charity no: 1172345

Registered offices:

The Park Offices, Battersea Park
Albert Bridge Road London
SW11 4NJ

Trustees:

CL Baillieu (Chair)

EAS Cohen

CL Frankl-Bertram

MH Percy

PA Samengo-Turner (Resigned 3 December 2024)

IR Stone

DM Watkins (Resigned 19 October 2025)

SJ Tobiasinsky-Williams (Resigned 30 September 2025)

AJ Preston

G Adams

N Marshall

E Blott (Resigned 27 January 2026)

P Mills (Appointed on 10 June 2025)

Chief Executive: I Mitchell

Company Secretary: A Trifonos

Auditors: Haysmac LLP Chartered Accountants
10 Queen Street Place London EC4R 1AG

Bankers: National Westminster Bank plc 153 Putney High Street
Putney London SW15 1RX

Further details are available on the following websites:

The Company: <https://enablelc.org/>

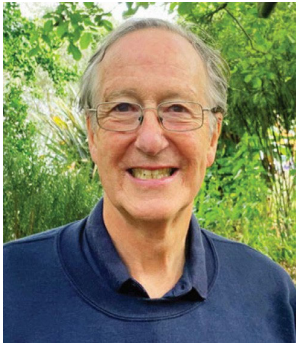
Charity Commission: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5071333/charity-overview>

Companies House: <https://find-and-update.company-information.service.gov.uk/company/09487276>

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FOREWORD by Chris Baillieu, Chair



Chris Baillieu

In 2024–25, Enable continued to fulfil its purpose of improving wellbeing and strengthening community life through inclusive, high-quality services. This has been a year of both delivery and renewal—one in which we maintained our commitment to excellence while also securing our long-term role in supporting the communities we serve.

A key milestone during the year was the successful agreement of a three-year contract extension with Wandsworth Council. This reflects the strength of our partnership, the impact of our work, and shared confidence in Enable's ability to continue delivering services that matter. It provides a strong and stable foundation for the years ahead.

Enable's success is built on collaboration. Through close working with the Council, voluntary organisations, residents, and delivery partners, we continue to shape services around local needs and priorities. This inclusive and partnership-led approach has enabled us to maintain quality, innovate where needed, and extend our reach, despite ongoing financial and operational pressures.

Throughout the year, we remained focused on creating opportunities for people to connect, stay active, express themselves creatively, and take pride in their local places. Enable has continued to uphold its values of inclusion, sustainability, and service in both day-to-day delivery and longer-term planning.

These achievements are made possible by the dedication and professionalism of Enable's staff and partners, who consistently deliver with care, integrity, and commitment. The Trustees extend their sincere thanks for the resilience and creativity shown throughout the year.

The commitment and skills of the executives and trustees were particularly important in responding to the most significant challenge faced this year. As set out in the Financial Review, a routine review of Enable's VAT returns in August 2025 identified that VAT on the Concession Fee had been incorrectly treated as fully recoverable since January 2023. While this resulted in a deficit in Unrestricted Funds, the trustees have worked closely with the executive team to put actions in place to improve Enable's financial position and eliminate this deficit.

I would also like to thank my fellow Trustees for their time, insight, and expertise. Their contribution has strengthened our governance, supported strategic decision-making, and helped maintain focus on Enable's long-term goals.

Looking ahead, we do so with renewed energy and a clear sense of purpose. The contract extension provides continuity and opportunity, and Enable remains committed to strengthening partnerships, enhancing services, and working collaboratively to ensure everyone can access the opportunities they need to thrive. We are proud of what has been achieved and excited about what lies ahead.

Our Vision and Mission

Enable Leisure and Culture (Enable) was established in 2015 for public benefit, and was registered with the Charity Commission in March 2017. As a charity we are a “non-profit distributing organisation”, working in partnership with councils, charities and other organisations to deliver, health, leisure, community services and events that improve and enrich people’s lives.

Our Vision

We believe everyone can live a healthier, happier life through active participation in their communities supported by access to a range of free and affordable community facilities that improve the quality of life.

Our Mission

As a not-for-profit organisation:

- We work as an expert partner and specialist to develop and deliver quality services and solutions.
- We use our broad experience and expertise to identify and respond to people’s need, creating innovative health, leisure and community services.
- We offer true value for money and reinvest any surplus we earn back into our communities to make a positive difference.
- Taken together, this lets us do more to support the communities we work with and supports more people to enjoy happy, healthier and more enriching lives.

How we do this

We deliver high quality community services including managing local parks, staging innovative public and private events, running sports and local facilities and organising local health and wellbeing programmes for our communities.



How Our Activities Deliver Public Benefit

Enable exists to improve the quality of life and wellbeing of individuals and communities, particularly those who face barriers due to age, health, disability, financial hardship, or social disadvantage. We do this through a wide range of services and activities that promote inclusion, participation, and community development across the areas in which we operate.

Our charitable purpose is delivered through active partnerships, the careful stewardship of local spaces and facilities, and a strong commitment to improving health, access to culture, and engagement with the natural environment. We aim to make a lasting difference by delivering services that are responsive, inclusive, and designed around the people who use them.

In 2024, Enable launched a new three-year strategy (2024–2027), building on the successes of the past three years and looking ahead with a clear ambition to strengthen our impact. This strategy places people and communities at the centre of everything we do. It sets out a focused commitment to growth, excellence, and community connections ensuring that our work remains purposeful and relevant in a changing world.

Over the past year, we have taken significant steps to remove barriers and improve access to our services, ensuring that more people can take part, benefit, and thrive. Our activities have responded to clear community needs, shaped by ongoing consultation, insight gathering, and collaboration with residents, voluntary groups, and local partners.

We are proud of the breadth and reach of our work—from delivering inclusive health and wellbeing programmes and creative learning opportunities, to improving biodiversity in local parks, and running flagship events that bring people together. These programmes not only enhance individual wellbeing but also build confidence, reduce isolation, and foster a stronger sense of belonging and pride in place.

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.



Financial Review

	Year ended 31 March 2025	Year ended 31 March 2024
Income	£ 19,797,418	£ 18,066,255
Expenditure	£ 20,594,622	£ 18,546,291
Deficit On Unrestricted Funds	(£575,588)	(£259,867)
Deficit On Restricted Funds	(221,616)	(£220,169)
Total Deficit	(£797,204)	(£480,036)

Overview of Financial Performance

For the year ended 31 March 2025, Enable Leisure and Culture reported total income of £19,797,418, representing an increase of £1,731,164 (9.6%) compared to the previous year (2024: £18,066,255). This growth reflects a strong recovery and expansion across key service areas, including Events & Filming, Leisure Services, and Health & Wellbeing programmes.

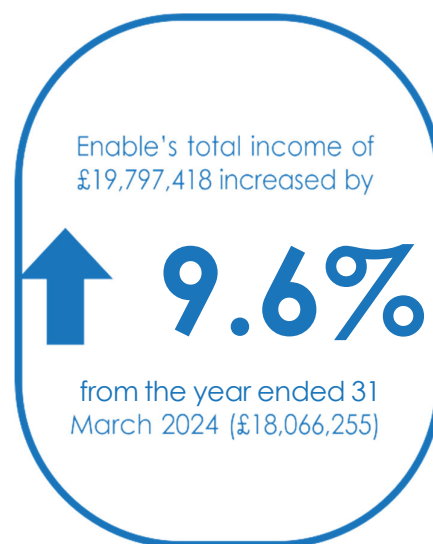
Total expenditure for the year was £20,594,622, up from £18,546,291 in 2024.

The deficit for the year was £797,204, a significant increase compared to the £480,036 deficit reported in 2024. The higher deficit is largely attributable to the recognition of a provision of £583,956 for additional historical, irrecoverable VAT liabilities, identified following HMRC's routine review of Enable's VAT returns.

During this review, it was identified that the VAT treatment of the Concession Fee under Enable's contract with Wandsworth Borough Council changed during 2022–23. From January 2023, the VAT on the Concession Fee was treated as fully recoverable. Historically, this VAT had been correctly treated as partially recoverable under the terms of the contract.

This change was made in error and was not identified at the time, resulting in the incorrect treatment continuing until March 2025.

Absent the provision, the results for the Year would have been a small surplus £8,366 for Unrestricted Funds and a deficit of (£221,616) for Restricted Funds, reflecting the planned use of the Restricted Funds, which had built up in previous years.



REPORT OF THE TRUSTEES

for the Year Ended 31 March 2025

Income Analysis

Income increased across most service areas, demonstrating strong operational performance

- Events and Filming generated £6,462,164 (2024: £5,707,086), driven by strong commercial demand and the successful delivery of major flagship events such as *Battersea Park in Concert* and *Battersea Park Fireworks*. The commercial film market also showed a notable rebound following the resolution of industry strikes, resulting in higher utilisation of parks and open spaces for location-based activity.
- Sport and Leisure Services income rose to £5,079,449 (2024: £4,182,999). This growth reflects increased gym membership, improved customer retention, and the continued popularity of the newly introduced padel courts. Enhanced programming, facility improvements, and targeted marketing campaigns also contributed to strengthening this income stream.
- Health and Wellbeing reported income of £2,182,293 (2024: £2,317,862). While slightly lower than the previous year, income remained strong and supported the expansion of NHS-funded preventative health programmes and community-led wellbeing initiatives. Demand remains robust, and ongoing partnership work continues to position these services as a key contributor to health improvement outcomes across the borough.
- Putney School of Art and Design (PSAD) reported income of £1,609,107 (2024: £1,409,598), driven by increased enrolment across both adult and youth courses. Additional outreach programmes, community exhibitions, and facility enhancements also boosted participation levels and contributed to the year-on-year income growth.
- Bereavement Services income remained steady at £3,548,784 (2024: £3,164,483). The increase reflects stable service demand throughout the year and continued delivery of high-quality, sensitive support to bereaved families. Operational efficiencies and improved scheduling also contributed to maintaining strong performance.
- Park Services and Other Income contributed a combined £915,621 (2024: £1,284,227).

EVENTS & FILM

↑ 13.2%

SPORT & LEISURE

↑ 21.4%

PSAD

↑ 14.2%

BEREAVEMENT

↑ 12.1%

Expenditure Analysis



- Events and Filming expenditure rose to £7,162,727 (2024: £6,102,342), aligned with increased programme scope and delivery of major public events.
- Health and Wellbeing costs decreased to £2,375,219 (2024: £2,497,489), due to the loss of key contracts during the year.
- Leisure Services saw increased investment of £4,919,752 (2024: £4,484,908), supporting accessibility, facility upgrades, and participation growth.
- Other services, including Bereavement, PSAD, and Park Services, maintained efficient cost levels relative to activity, with some savings achieved through grant funding and streamlined delivery.

Reserves and Reserves Policy

As at 31 March 2025, Enable held negative unrestricted funds of (£312,579) (2024: £263,009) and restricted funds of £211,827 (2024: £433,442), resulting in total negative funds of (£100,751). Restricted funds are held for specific purposes designated by donors and cannot be used for general charitable activity. No designated funds were set aside in either financial year; however, Trustees retain the discretion to designate unrestricted funds in the future where appropriate to support strategic priorities or manage financial risk.

If the VAT provision were to crystallize into a liability, the resulting negative funds position is expected to be offset by external funding of £840,000 anticipated to be received by March 2027. This additional funding would support Enable in meeting its obligations without disrupting delivery service. Should the VAT liability fall due before then, Enable would seek to agree a Time to Pay arrangement with HMRC, allowing settlement through instalments and protecting cash flow.

The Trustees have carefully considered projected performance and cash flow forecasts for the next 12 months and are satisfied that Enable has sufficient resources to meet its obligations as they fall due and to continue delivering its objectives.

The Board of Trustees has a reserves policy that reflects the charity's financial risks and supports long-term stability. The level of unrestricted reserves is reviewed regularly as part of this policy.

At the reporting date, unrestricted reserves are below the level set out in the reserves policy. The Board acknowledges that current reserves are insufficient and has agreed a medium-term plan to rebuild unrestricted reserves to £500k as a minimum, through generating operating surpluses, cost control, and improved cash management. Progress will be monitored regularly by the Board.

Principal funding sources

Investment policy

Whilst retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for long-term investment. However, given current inflation and rising interest rates and following consideration of current and future cashflow requirements, the Executive Team continuously reviews its short-term investment policy. Any proposed changes will be presented to the Finance and Audit committee with appropriate implementation plans to follow.

Going Concern

The financial statements have been prepared on a going concern basis. Although Enable has negative unrestricted general reserves at the year end, the Trustees have assessed the cash flow projections for the next 12 months and concluded that this supports the accounts being prepared on a going concern basis. These projections take into account the recognition of the provision for VAT liabilities and the timing of any potential settlement.

The Trustees have reviewed the Charity's ability to continue to operate as a going concern, including the impact of inflation and other external environmental pressures. After careful analysis of the Charity's income, expenditure and unrestricted reserves, the Trustees are confident in the Charity's ability to continue as a going concern.

Working with the Executive Team, the Trustees continue to maintain tight control of the fixed cost base and maintain a clear line of sight over the financial health of the Charity. The Trustees' assessment is that there are no known material uncertainties regarding the Charity's ability to continue as a going concern for a period of at least 12 months from the date of signing of the Trustees' Report and Financial Statements.

Principal Activities

Bereavement Services

The Bereavement team at Enable delivers a high-quality funeral service managing two crematoria, Putney Vale and North East Surrey, and also oversee three large cemeteries and two closed cemeteries. Supporting the bereaved is our priority but we are passionate about the environment and sustainability so use modern technologies and targeted policies and procedures to reduce emissions and ensure our crematoria are environmentally sustainable.



Community Development

We lead to the needs of the community, delivering programmes that reach out to local places and people, removing barriers and increasing access to activity. We engage and connect communities through volunteering and workforce opportunities, building skills and local capacity. We work in partnership with national, regional and local organisations, collaborating to ensure programmes are embedded. Our work facilitates and celebrates local success through competitions, awards ceremonies support groups, funding and bursaries which all contribute towards creating a lasting impact.



Event Production

Enable creates and hosts innovative imaginative large scale and community events in some of London's most loved and visited green spaces. We produce and facilitate events in our varied venues that range from large parks to community halls. We will help people achieve the weddings of their dreams, support local community events, and advise on how to manage events safely in public spaces, involving hundreds of events every year. We reinvest any surplus that we make back into our community to strengthen and enrich local people's lives.

Film Office

The Enable Film Office offers a one-stop service for all filming needs in Wandsworth. We cover all professional filming and photography on Council land and public roads. Our work is guided by the principles of the London Filming Partnership. We work closely with the Council as well as the Metropolitan Police Film Unit, Transport for London, residents, residents' associations and community groups to ensure that filming operates safely, legally and smoothly whilst ensuring that the community benefits from the advantages of filming in their neighborhood.

Health & Wellbeing

Our Health & Wellbeing team put the person at the centre of everything that they do by building innovative programmes that address barriers to improved health. We support people to make lasting, sustainable changes to their lifestyle to improve health, wellbeing and quality of life. This reduces the burden on the NHS and public services whilst improving lives.

Parks & Open Spaces

The Enable Parks team is a passionate group which maintains and improves Wandsworth Council's parks and other green spaces. Our three specialist teams covering Trees, Operations, and Parks Development work to deliver sustainable planting and urban greening by following the Borough's Biodiversity Strategy and Tree Policy. We manage, value and enhance our landscapes, which contribute to a healthy local environment and the wellbeing of our communities.

Putney School of Art and Design

The school was founded in 1883 and has been in Oxford Road, Putney since 1895. Today, managed by Enable and firmly rooted in the community, the school offers art and design courses which include specialised courses such as the Art and Design Diploma, community art classes that support older, isolated adults, a Family Learning programme where parents and children can learn and work together, and dedicated courses for young people. The school welcomes individuals of every level and ability and attracts students from all over London and beyond.

Sport and Leisure

We work to maintain and build the multiple community spaces throughout Wandsworth ranging from gyms and running tracks, to our grass pitches, tennis courts, and rowing on the Thames. We develop and support communities through sport & physical activity by identifying opportunities and opening doors to help people become more active. We specialise in devising and delivering local programmes with lasting impact that complement our Wellbeing programmes.



Our Values

Deliver better

Quality is at the heart of everything we do. We won't cut corners and go all out to deliver our best, offering value for money and fulfilment for everyone involved.



Make things happen

We are driven to make changes and get things done. Adaptable and flexible, we are responsive and quick to find better solutions.



Pull together

We are collaborative. Working together and in partnership, sharing our broad experience and expertise to do more to make a positive difference to people's lives every day.



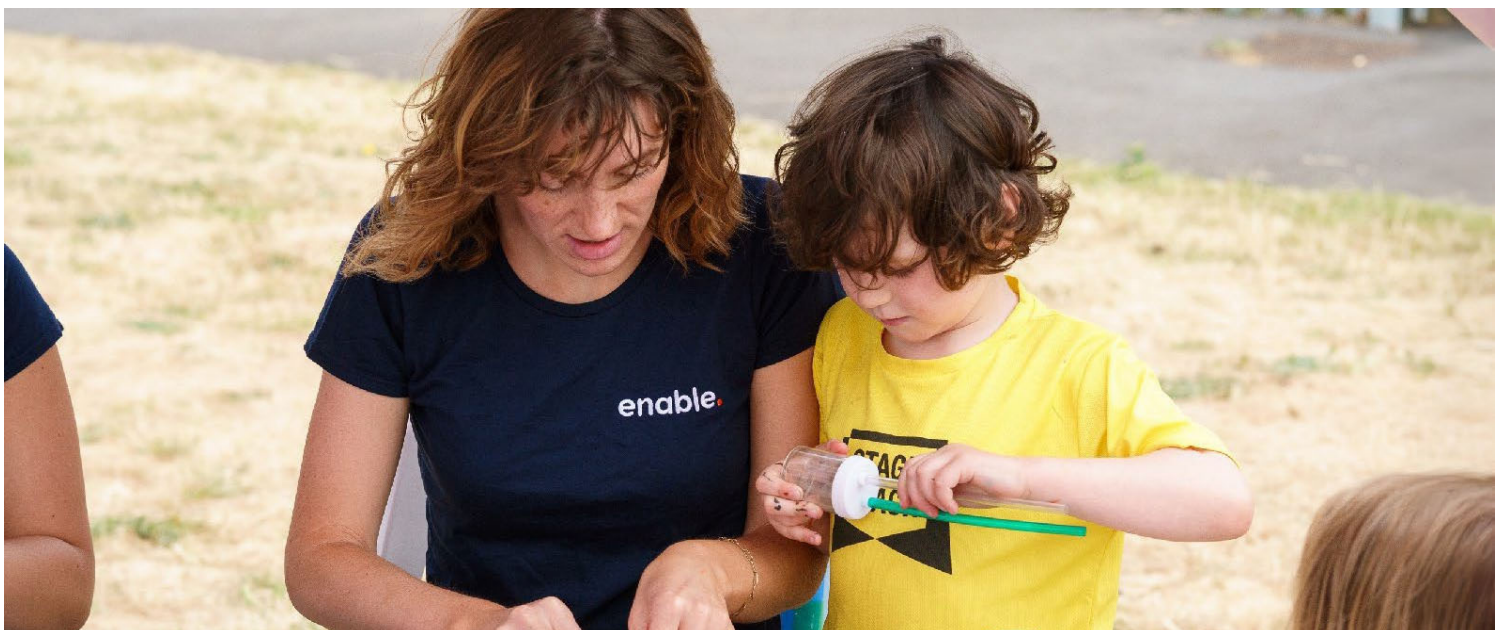
Think Smarter, achieve more

We are innovative. Our learning culture empowers us all, building on what is already happening in our communities. We seek out the gaps and find smart ways to make the biggest difference.



We serve our communities by:

- Leading and supporting the improvement of services and the development of opportunities, including identifying external funding and grant opportunities wherever possible.
- Providing free community-based art classes across the Borough, reducing social isolation, improving mental wellbeing, and developing resilience.
- Providing apprentice and work experience opportunities through Enable services to support and train Wandsworth's future workforce.
- Where appropriate, they offer free or discounted sporting activities to improve the social, physical and mental wellbeing of the communities we serve.
- Developing and encouraging volunteering opportunities across the Borough, upskilling and creating connections with local businesses.
- Creating locally driven communication campaigns to support education on biodiversity, community connections, sustainability, and wellbeing.
- Developing demographic needs analysis to evaluate gaps in provision to provide appropriate services that meet the varying demand of community groups.
- Developing youth participation opportunities through engagement, consultation and innovation.
- Supporting the Voluntary Community Sector through direct funding, resource sharing, accommodation support and training.
- Producing and delivering inclusive, free community events to facilitate connections, engagement and family fun.



Structure, Governance & Management

Governing Document

The governing document of Enable is its Articles of Association, which are reviewed by the Trustees each year and amended as is considered necessary. As a registered charity, Enable is a “Non-Profit Distributing Organisation” limited by guarantee and does not have share capital. Any surplus of income over expenditure is retained by the Charity to support the development of its activities. Each member has undertaken to contribute an amount not exceeding one pound towards any deficit arising in the event of the Company being wound up.

Trustees and Directors

As Enable is a company limited by guarantee the directors (who are also Trustees) are regarded as the members of the Company. The Memorandum and Articles of Association (dated on incorporation on 12 March 2015, as amended), which contain full details, state that the maximum number of members is 12.

Organisation structure

The Company’s Memorandum and Articles of Association are its primary governing documents, which include a non-distribution clause of its income and property to its members. The Board of Trustees and the Executive Group meet independently, and together at least four times a year. The Company Committees (the members of which are all trustees) are as follows:



Finance and Audit Committee

Members: MH Percy, P Mills, AJ Preston

The Finance and Audit Committee is a committee of the Board comprising Trustees with relevant financial and governance experience. The Committee meets at least four times a year.

The Committee supports the Board in discharging its responsibilities for financial oversight, internal control, risk management, and external reporting. Its key responsibilities include reviewing management accounts, budgets and forecasts; overseeing the preparation of the annual financial statements and significant accounting judgements; monitoring the Charity's reserves position.

The Committee also reviews the effectiveness of the Charity's systems of internal financial control, including arrangements for managing financial and regulatory risks, and reports regularly to the Board on key matters arising.

While the Committee provides detailed scrutiny and assurance, overall responsibility for financial governance and compliance remains with the Board of Trustees.

Development Committee

Members: IR Stone, G Adams, E Blott

Meetings are held at least four times a year, and its purpose is to review operational matters and business development opportunities to ensure the organisation remains fit for purpose and thereby financially sustainable.

Nominations Committee

Members: CL Baillieu (Chair) and EAS Cohen

Meetings are held on an as and when necessary, basis to recruit new Trustees for Enable. The committee is formed of the Chair and one Trustee responsible for Human Resources.

Remuneration Committee

Members: CL Baillieu (Chair) and EAS Cohen

Meetings are held at least once a year, and its purpose is to review Executive pay to ensure that their remuneration remains competitive whilst appropriate given Enable's charitable and financial status.

Appeals Committee

Members: CL Baillieu (Chair) and EAS Cohen

Meetings are held on an as and when necessary, basis to hear staff appeals against disciplinary, performance issues etc. It did not have to meet during the 2024-25 financial year.

The Executive Team

The Executive Team is led by the Chief Executive Officer (CEO). This core group also comprises the Chief Financial Officer (CFO), Chief Commercial Officer (CCO), Chief Development Officer (CDO), Chief Community Officer (CCO) and Chief Operations Officer (COO). Tasked with steering Enable's strategic direction, the team meets weekly to assess the Company's strategic landscape, making critical decisions that align with Enable's long-term objectives. This strategic framework not only streamlines Enable's decision-making processes but also underscores its dedication to growth, innovation, and community engagement, marking a pivotal chapter in its operational excellence as highlighted in this Report.

The Board of Trustees is independent from management.

The Board of Trustees is responsible for the overall governance, strategic direction, and financial stewardship of the charity. Trustees ensure that Enable operates in furtherance of its charitable objects, complies with statutory and regulatory requirements, maintains effective systems of internal control and risk management, and safeguards the charity's assets. The Board delegates day-to-day operational management to the Executive Team while retaining oversight through regular reporting, committee structures, and performance review.

Safeguarding

The Charity considers safeguarding as a matter of the utmost importance, and can report that there have been no safeguarding issues in the year, nor since the Company was established in October 2015. Should any such issues occur, Enable has the relevant procedures to deal with, and to ensure that Trustees are made aware of them.

Fundraising

Funds are raised from the delivery of our charitable services and from putting on specific fund-raising events (e.g. Battersea Fireworks). No 'professional fund raiser' or 'commercial participator' is employed or contracted by the Charity in carrying out any of these activities. Enable is not regulated by the fundraising regulator.

Recruitment and appointment of Trustees

New Trustees are recruited according to the needs of the Charity and the suitability of possible candidates. Once the board are made aware of potential candidates, a thorough vetting process is undertaken to ensure the suitability of candidates before appointment.

The vetting procedure is in line with Charity Commission guidelines and includes searches of the insolvency and bankruptcy registers, Companies House register of disqualified Trustees, the completion of the Charity Commission Automatic Disqualification Declaration, an enhanced Disclosure and Barring Services check, and a conflict-of-interest disclosure.

Following the satisfactory completion of all checks, the unanimous approval of existing Trustees is required to confirm a potential candidate's appointment.

Trustee induction and training

The induction of new Trustees may commence ahead of formal appointments (which is subject to the satisfactory completion of the vetting process mentioned above). Potential candidates are provided with various Charity Commission guidance documents (including Safeguarding, and 'the Essential Trustee' guidance), Enable's safeguarding policy, a copy of the most recent set of Financial Statements and board packs, Social Media Policies (where applicable) and a copy of the Memorandum & Articles of Association.

Following appointment, new Trustees are provided with a comprehensive induction to Enable through the provision of in-house training. The induction process has been adapted to include both remote and in-person sessions and new Trustees have participated in comprehensive handover meetings, where appropriate.

Related parties

One employee received remuneration of £77,597 (2024: £62,378) in their operational capacity whilst serving as a Trustee. During this financial year Trustee Claire Bertram made a payment of £1,880 for an art course at Putney School of Art & Design. Any connection between a Trustee or senior executive with a competitor, supplier, or client of the Charity is required to be disclosed in writing to the Board of Trustees. No such disclosures have been made nor are the Trustees aware of any such connections.

Pay policy

The remuneration of the full staff team is reviewed annually by the Remunerations Committee and, if financial resources allow, generally increased in accordance with average earnings. Enable is also a London Living Wage employer.

Risk Management

The Board has reviewed the principal risks facing the Charity and the corresponding mitigation actions.

1. Cybersecurity and IT Security

We have implemented Multi-Factor Authentication (MFA) across Enable for accessing critical systems and sensitive data. A comprehensive IT audit will be scheduled to assess all systems used across the organisation. Recently, we undertook a penetration test to review and assess our firewalls, intrusion detection/prevention systems, and other network security measures. These actions form part of our ongoing efforts to enhance our cybersecurity posture, safeguard against unauthorised access and cyber threats, and maintain compliance with industry standards.

2. Safeguarding and Health & Safety

We have enhanced support for health and safety practices through our new insurance contract. Operationally, we are conducting a comprehensive review of all processes and on-site procedures and have established a dedicated Health and Safety Committee to oversee and drive improvements.

3. Shortage of Revenue to Meet Operational Commitments and Development Aspirations

We implement short-term strategies such as diversifying services, targeting new customer segments, using promotions and partnerships, expanding our online presence, and focusing on innovation and customer retention.

4. Substandard Performance Impacting Reputation or Failure to Meet Contractual Obligations

We proactively continue building relationships with WBC by engaging them in our activities and directly communicating our efforts. Additionally, we extend invitations to key events to effectively highlight the work we accomplish.

5. Increasing Costs of Operation

We regularly review contracts and negotiate with suppliers for better rates or terms, automate and streamline administrative processes to reduce costs, explore shared services or partnerships, and monitor market trends to forecast and prepare for cost fluctuations.

6. Compliance with Charity Law, Governance and Taxation

The Trustees recognise compliance with charity law, governance requirements and taxation as a key area of risk. During the year, an incorrect VAT treatment was identified in relation to concession fees, arising from changes to the VAT return preparation process and the complexity of partial exemption rules applicable to the Charity. This resulted in the need to recognise a provision for potential historical VAT liabilities. In response, the Trustees have strengthened oversight and controls in this area. Responsibility for the preparation and review of VAT returns has been brought in-house, supported by independent professional VAT advice on complex and judgmental areas. Members of the finance team responsible for VAT compliance have also undertaken targeted VAT training to strengthen internal capability.

The Charity continues to prepare its financial statements in accordance with the Charities Act and the Charities SORP (FRS 102) and is subject to an annual independent audit. Governing documents, policies and risk registers are reviewed regularly, and the Charity remains in active dialogue with HMRC and professional advisers to ensure ongoing compliance and to mitigate financial and reputational risk. The Trustees consider that appropriate controls are now in place to manage this risk going forward.

A comprehensive risk register is maintained with specific mitigating actions identified; this register is reviewed by management and at least quarterly by the Development and Finance Committees and then submitted to the Board. This frequency is increased when consideration of new or changeable risks is required. The board also considers the relative impact of the mitigating actions and determines how to strengthen these where required.

Events since the end of the year

There have been no material post balance sheet events. Ongoing discussions with HMRC in relation to VAT matters relate to conditions existing at the balance sheet date and do not constitute an adjusting or non-adjusting event after the reporting date.

Plans for Future Periods

Enable's three-year strategy (2024–2027) was launched with a clear ambition: to build stronger, healthier, and more connected communities by delivering inclusive, high-quality services across all areas of our work. Now, one year into this strategy, we are proud to reflect on what has been achieved—and we look ahead with continued focus and momentum as we enter the remaining two years.

Over the past 12 months, we've made strong progress across our strategic goals. We have strengthened partnerships, broadened access to our services, increased community engagement, and delivered impactful programmes in health, wellbeing, leisure, events, and parks. These outcomes show that our strategic vision is delivering real benefits to the communities we serve.

Our approach—centered on inclusion, collaboration, and innovation—continues to shape everything we do. In this first year, we prioritised removing barriers to participation, co-designing services with local communities and partners, and ensuring that our work remains relevant, responsive, and rooted in community need.

As we move into the second year of our strategy, we are focused on deepening this impact through three core priorities:

Focusing on Growth

We will strengthen our financial sustainability, explore new opportunities for service delivery, and build Enable's profile as a trusted and innovative provider across our sectors. Growth will be driven not just by scale, but by ensuring that our services create meaningful outcomes for individuals and communities.

Focusing on Community

We will continue expanding access to inclusive and accessible experiences. Through new engagement tools, creative programming, and stronger local partnerships, we aim to be a unifying voice that brings people together and supports community resilience.

Focusing on Excellence

We are committed to delivering the best work of our organisation's life. This includes supporting our teams to develop and thrive, improving our internal systems, and fostering a culture that promotes innovation, learning, and continuous improvement.

Restricted Funds and Delivery Contracts

Enable continues to deliver a wide range of grant-funded and commissioned services that provide critical support to residents across the borough. In 2024–25, we met all funder requirements, maintained high performance, and used these programmes to reach more people and address specific local challenges—particularly around health inequality, social isolation, and wellbeing.

Looking ahead, we will continue to manage our restricted funds responsibly and strategically, identifying new opportunities to expand our impact and ensuring that every programme aligns with our charitable purpose and community priorities.

With two years remaining in our 2024–2027 strategy, we are focused on building on this year's momentum—working in partnership, investing in our people, and creating services that make a measurable difference. Enable remains committed to being a trusted and impactful part of community life.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in business.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by order of the board of trustees on 28 January 2026 and signed on its behalf by:



Christopher Baillieu
Chair of the Board

Report of Chief of Executive Officer and Executive Team

Our Objectives working for Wandsworth Council



Community Capacity Building

Support community partners, improve their connectivity to services, enhance their knowledge, and increase resident participation.

Volunteering

Development and creation of volunteering opportunities across the Borough within open spaces, leisure, wellbeing, and culture. Link Enable staff with local voluntary sector organisations to give back to the community that we work within.



Enhancing User Experience Across all Services

Provide improvements in all aspects of Enable's delivery, developing asset-based services and improving access to all Enable contracted services through:

- Capital refurbishment;
- Customer service improvements;
- Improved booking;
- Enhanced concessionary price structure.



Stakeholder Engagement

Provide focus on increasing Enable's reach in the community by building proactive relationships with local stakeholders for all contracted services and beyond.



Fundraising

Provide focus on increasing external funding opportunities, facilitating an injection of capital into Wandsworth, with the priority areas of:

- Green space (sustainability/biodiversity)
- Volunteering opportunities
- Community engagement.



Biodiversity and Sustainability Enhancements

Support the delivery of Wandsworth Council's 2022 strategy with the introduction of new biodiversity areas and enhancement of current facilities across the Borough.

Our Achievement and Performance

Bereavement Services

In 2024–25, Enable's Bereavement Services continued to deliver respectful, high-quality support to residents during some of life's most difficult moments. Alongside our core delivery service, we focused on improving access, enhancing our infrastructure, and strengthening operational resilience.

A key development this year was the introduction of weekend services, designed in direct response to community demand for greater flexibility. This change has increased the service uptake and generated positive feedback, particularly from working families and those with travel needs. It marks a shift towards more inclusive and responsive provision.

Thanks to the weekend provision and strong operational management, income improved significantly over the previous year. This was achieved without compromising on service quality. Careful cost control and forward planning have helped ensure financial sustainability while maintaining compassionate and professional experience for bereaved families.

We remained committed to listening to feedback and making practical improvements where needed. Actions included enhanced litter controls, better signage, and improvements to planting schemes. These quick but meaningful changes showed our ability to adapt services in line with public expectations.

In 2024–25, Enable delivered a successful and wide-ranging programme of public events across Wandsworth's parks and venues. These events supported community cohesion, celebrated cultural diversity, and strengthened local pride, all while contributing to Wandsworth Borough Council's wellbeing and inclusion objectives.

Events Production

Battersea Park Fireworks

The Fireworks returned over two consecutive nights and welcomed a record 100,000 attendees. The event offered an upgraded experience with new pre-show performances, a family DJ, and additional entertainment stages, replacing the traditional bonfire. Accessibility was a top priority—improvements included enhanced site access and clearer information, making the event more inclusive. Feedback from attendees was overwhelmingly positive, citing better crowd management and the enjoyment of the entertainment offered.

Battersea Park in Concert

This event returned for its second year and grew significantly in scale, welcoming over 17,000 guests. Audiences enjoyed live performances from the Royal Philharmonic Concert Orchestra, Ronnie Scott's Jazz Orchestra, and the London African Gospel Choir. The concert delivered a strong Access for All offer, with discounted tickets, accessible viewing areas, and sensory-friendly spaces. The event solidified its place as a flagship summer celebration, combining world-class music with local community spirit.

The Big Play Out & Playtopia

During the school holidays, The Big Play Out was a new five-day festival providing free access to 30+ activities for children from low-income families. It reached nearly 10,000 children and families, many of whom might otherwise face barriers to participation.

Over the weekend, the event transitioned into Playtopia, a family festival with low-cost tickets and entertainment for all ages. This format welcomed 3,400 attendees and maintained a strong discount offer for eligible families, ensuring inclusion and affordability remained at the forefront.

Wandsworth Pride

Enable supported Wandsworth Pride, a joyful and inclusive celebration of the LGBTQ+ community. Held in the Civic Suite and public spaces, the event featured music, storytelling, drag performances, and community stalls. It was praised for its safe, welcoming atmosphere and accessibility. Pride has now become a regular fixture in Wandsworth's cultural calendar, reinforcing Enable's commitment to equity and representation.

Summer in the Parks

This programme brought free, creative, and physical activities into local green spaces throughout the summer. Highlights included circus workshops, arts and crafts, live music, and nature-based play. Families were able to access events in neighborhood parks like Tooting Common and King George's Park without needing to travel far or pay to participate, supporting local engagement and reducing social isolation.



Teddy Bear's Picnic

A collaboration with the Rotary Club of Battersea Park, this event welcomed over 300 local children, including underprivileged families. Activities included bouncy castles, crafts, storytelling, and wildlife experiences—all delivered for free, with a teddy bear and lunch given to every child.

"one of the best days of the year."

Katherine Low Settlement 100th Anniversary

Enable helped organise and host the centenary celebrations for one of Wandsworth's longest-standing community organisations. Held across multiple sites including Fred Wells Gardens, the event showcased performances from local choirs, dance groups, and school children, and offered a range of family-friendly activities. Around 300 people attended throughout the day, celebrating a century of community service and togetherness.

Remembrance Day Service

Held in Battersea Park, the service brought together veterans, councilors, and local residents to reflect and pay their respects. The event included traditional elements such as wreath-laying, music from a military band, and readings from community leaders, and was noted for its respectful and well- managed format.

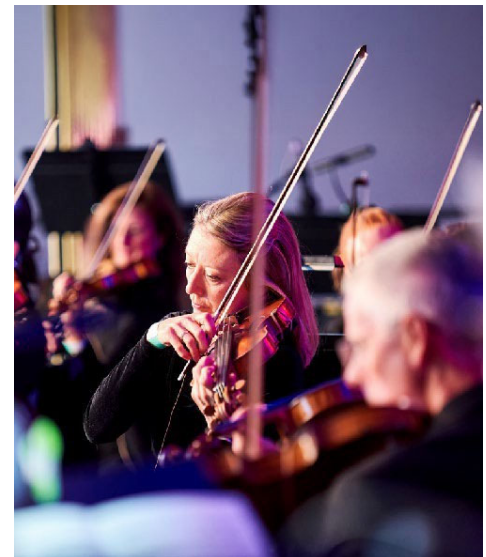
Wandsworth Symphony Orchestra & Christmas Pantomime

To close the year, Enable hosted a Christmas concert and a family pantomime, providing cultural enrichment during the festive season. Both events were well attended and praised for their affordability and family appeal. They offered accessible, high-quality entertainment that brought joy to audiences across the borough.

Filming Services

Filming activity in Wandsworth saw a gradual recovery in 2024–25 following the disruptions caused by the 2023 industry strikes. While the early part of the year experienced fewer bookings, activity picked up steadily in the latter half, helping to restore momentum across the borough's filming locations.

Enable facilitated several high-profile productions during the year. Notable shoots included *Slow Horses* (Season 5 and 6) starring Gary Oldman in Battersea Park, St. James—a new Netflix drama filmed in Wandsworth Common—and BBC's *Billy Monger: The Race is On*, which featured the iconic Millennium Arena and celebrated the borough's inclusive sports spaces. Other major productions included Guy Ritchie's *Wife and Dog*, filmed at Nine Elms and in Battersea Park, and *The Amateur*, a feature film starring Rami Malek, set for release in 2025.



These projects brought substantial visibility to local areas, while also generating revenue for Wandsworth through location fees and permits. Local businesses and venues—including Battersea Arts Centre and New Covent Garden Market—benefited from these productions, contributing to the borough's creative economy.

Enable also continued its collaboration with Chocolate Films, a production company based in Nine Elms, to provide skills training for young people. Through this partnership, five short films were produced in support of local charities, giving young creatives the chance to gain industry experience while supporting community causes. Plans are in place to expand this initiative in 2025, helping to build local pathways into the film industry.

Overall, filming services have played a valuable role in promoting Wandsworth as a film-friendly destination, supporting economic recovery, and creating opportunities for community engagement and talent development.

Health and Wellbeing Services

In 2024–25, Enable’s Health and Wellbeing team delivered inclusive, high-impact programmes across South West London, focused on improving physical and mental health, reducing health inequalities, and fostering strong community connections.

Active Lifestyles for All

Our Active Lifestyles programme offered over 1,000 free and low-cost classes in community settings across Wandsworth, supporting older adults, people with long-term conditions, and those at risk of isolation. Participation grew by 23% over the year, with women making up 85% of all attendees. We strengthened our referral pathways through partnerships with St George’s Hospital and the Royal Trinity Hospice to enhance rehabilitation, strength-building, and pre-surgical support.

Walking for Wellbeing

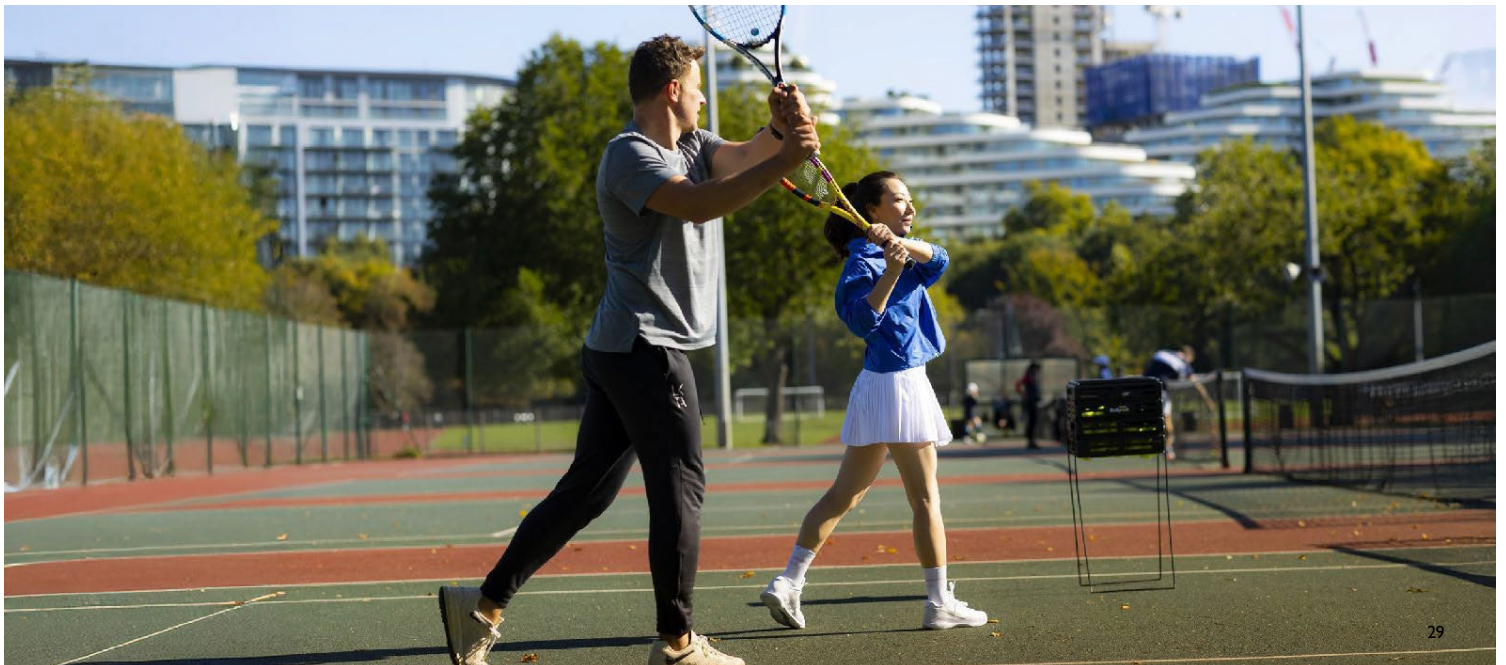
Walk Wandsworth continued to deliver weekly, volunteer-led walks in Roehampton, Battersea, Southfields, and Wandsworth Common. New themed routes, such as diabetes awareness walks, encouraged more residents to stay active and socially connected.

Targeted Mental Health Support

Enable expanded delivery of the Active Wellbeing programme—a specialist physical activity and mental wellbeing service for people living with severe and enduring mental illness—in Wandsworth, Richmond, and Kingston. Delivered in collaboration with NHS partners, the programme supports improved health outcomes, social inclusion, and long-term recovery.

Lewisham Community Partnerships

We partnered with Landsec and Lewisham Council to develop the award-winning Lewisham CommUnity Space, which won the Active Design Award at the London Sport Awards. Alongside this, we continued to manage the Lewisham Healthy Walks programme, helping more local residents stay active and connected.



Social Prescribing Across South West London

Enable now delivers social prescribing programmes across the region, including:

- A specialist cancer support pathway funded by Macmillan.
- Two youth social prescribing programmes, designed to support early intervention and mental wellbeing in young people.

These holistic, non-clinical services connect individuals with local support, improving health and wellbeing outcomes.

Adult Weight Management

Our highly effective adult weight management programmes in Wandsworth and Richmond led to a successful bid to deliver a new, two-year specialist weight management service across Greenwich, Bromley, and Bexley. These services address rising obesity rates through personalised coaching, nutrition advice, and lifestyle change support.

Empowering Women and Girls

Enable's Women and Girls Strategy continues to remove barriers to participation:

Furzedown Youth Café offered a safe space for teenage girls to connect through sport and support.

Our Women's Employability Programme provided training and placements in the sport and leisure sector.

The Girls Active Festival engaged over 120 girls and explored challenges to female participation in sport.

Our Women's Only Swim Programme, funded by Sport England, offered culturally sensitive sessions that grew to over 50 women per week.

Inclusive Sport for Disabled Young People

More than 1,000 disabled young people accessed inclusive activities in dance, swimming, rowing, and basketball. Events such as the SEND Boccia Tournament and the Paralympic Festival were co-designed with participants, achieving feedback scores of 4.9 out of 5 for accessibility and impact.

Community Swimming for Children and Families

Our swim programme delivered affordable lessons to children aged 5–14, 60% of whom came from ethnically diverse backgrounds. Each term included free places for low-income families. Strong demand has led to planned expansion in 2025.

Pathways into Sport and Employment

The Community Football Officials Programme provided young people from low-income backgrounds with qualifications and mentoring to become referees, offering clear employment pathways in grassroots sport.

Celebrating Local Impact

To close the year, we hosted the first-ever Wandsworth Moves Together Awards in partnership with Wandsworth Borough Council. This event recognised individuals and organisations making an outstanding contribution to physical activity and community wellbeing.

Parks Services

In 2024–25, Enable's Parks Services continued to deliver strategic improvements across Wandsworth's green spaces, with a strong focus on biodiversity, accessibility, sustainability, and community engagement. Our work supported Wandsworth Borough Council's environmental and wellbeing goals while reinforcing our role as custodians of the borough's natural spaces.

Enhancing Biodiversity and Sustainability

We implemented a range of biodiversity-led initiatives, including the creation of deadwood habitats, the installation of aquatic coir rolls, and the extension of eco grassland areas. These interventions directly contributed to improved habitats for wildlife—most notably the identification of seven bat species on Wandsworth Common, four of which had not been previously recorded.

Our work also supported sustainability, with over 1,000 new trees planted as part of the borough-wide Tree and Woodland Delivery Framework. We contributed to WBC's climate resilience planning, including the review of climate risk models and support for the London Surface Water Strategy.

Investing in Green Space Infrastructure

Significant capital investment was made in parks infrastructure. We progressed refurbishment and design work at Wandsworth Park, Garratt Park, Harroway Gardens, and other key locations. Several play spaces were reimagined with accessibility and inclusivity at their core—guided by community consultations and the evolving needs of local families.

This work was underpinned by site-specific Management and Maintenance Plans and preparation for a new 10-year Strategic Plan for Tooting Commons. Enable also contributed to WBC's Play Strategy, helping define the long-term vision for play across the borough.

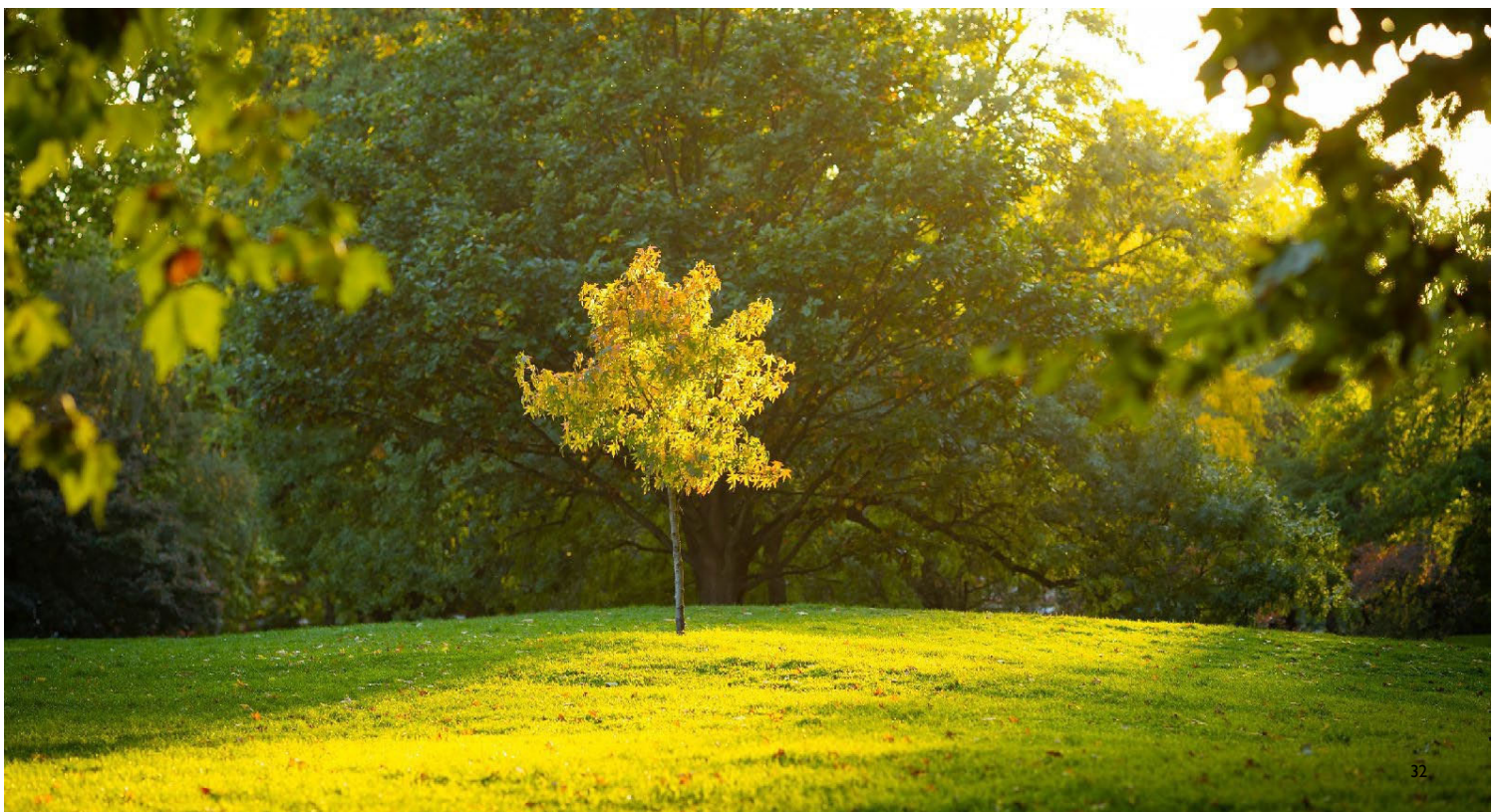
Recognition, Awards, and Excellence

Our continued focus on quality was recognised with 12 Green Flag Award submissions and 12 London in Bloom entries—both up from 8 the previous year. Wandsworth leapt 13 places in the Good Parks for London ranking, earning the title of “Most Improved Borough” and recognition in the “Supporting Nature” category.

Community Engagement and Volunteering

Enable facilitated over 200 hours of community volunteering through habitat management sessions, planting projects, and nature walks. We worked with local groups including Friends of Wandsworth Common, Forever Fishponds, and the Katherine Low Settlement to deliver co-created green space enhancements and events.

Citizen science remained integral, with expanded public involvement in bat surveys, wildflower monitoring, and species recording. These programmes have fostered environmental awareness and contributed valuable ecological data to inform park management.



Putney School of Art and Design (PSAD)

In 2024–25, Putney School of Art and Design continued to thrive as a creative hub, supporting residents of all ages and backgrounds to learn, connect, and express themselves through the arts. The school offered a rich variety of courses across painting, pottery, textiles, digital design, and photography, with more people taking part than ever before. Enrolment remained strong throughout the year, with each term seeing higher numbers than the last. This reflects the growing demand for high-quality creative education in Wandsworth and the success of early course launches and improved marketing.

To meet this demand, the school expanded its teaching space by opening a second pottery studio, which allowed more residents to access these popular classes. A new technician training course also gave aspiring creatives the opportunity to gain hands-on skills and experience, helping to build careers in creative industries.

PSAD played a key role in community-focused arts projects, including the “Flying the Flag for the Boat Race” programme as part of the borough’s London Borough of Culture activities. Working with local groups, residents, and cultural partners, students and tutors created over 50 hand-painted silk pennants for public display, celebrating Wandsworth’s cultural identity. Other creative partnerships included preparing a new mural project for the Alton Estate in Roehampton and mentoring local artists to run their own community sessions.

The school continued to run free community art classes across Wandsworth, supporting vulnerable residents and people experiencing isolation. These sessions have helped people build confidence, reduce loneliness, and access further education opportunities. Many participants have gone on to enroll in longer-term courses at PSAD through bursary support.

Throughout the year, PSAD also celebrated students’ creativity and achievement. The annual summer exhibition and awards ceremony brought together students, families, and guests from across the borough. The Christmas Fair, opened by local MP Fleur Anderson, raised funds for new resources and showcased student work. The school also partnered with local organisations to run public art competitions, including a student sculpture project set to be installed in a local park.

Through creative learning, partnerships, and community outreach, PSAD remains a much-loved part of Wandsworth’s cultural landscape, offering inspiration, skills, and opportunity to all who walk through its doors.



Leisure Services

Enable's leisure services played a key role in helping residents across Wandsworth stay active, healthy, and socially connected throughout 2024–25. From growing gym memberships to delivering inclusive events and modernising facilities, the service continued to provide high-quality experiences that support wellbeing and community development.

Expanding Access and Participation

Gym membership numbers rose steadily throughout the year, driven by targeted marketing and growing interest from younger residents. To build on this success, Enable introduced a new short-term membership option, offering flexible access and helping remove barriers for those new to exercise. The strong response confirmed the importance of offering inclusive, adaptable ways for residents to be active.

Padel Courts – A New Community Favorite

The introduction of padel courts at Battersea Park Millennium Arena proved one of the year's biggest successes. With high levels of demand and thousands of bookings, the courts quickly became a well-used and social space for players of all abilities. The team is now exploring ways to increase access for underrepresented groups and ensure padel remains an inclusive part of the local sport offer.

Activating Venues and Events

Leisure facilities across the borough hosted a vibrant calendar of activities and events. The Millennium Arena was home to several major running events, including the Run Through UK Running Festival and the Podium 5K. These races, alongside junior and para-athletics competitions, brought together local athletes, schools, and clubs—promoting inclusion and sporting ambition.

At Barn Elms Sports Centre, Enable hosted youth tournaments and development days, including the Girls Super League and a football festival that welcomed over 200 young players. These events gave children and teenagers the chance to play competitively, often for the first time, in a supportive and structured setting.

Targeted Community Impact

The Community Football Officials Programme launched this year to support young people from low-income families to gain referee qualifications and secure paid placements in grassroots football. Alongside this, accessible sessions such as rowing taster days, Active Lifestyles activities, and leisure-based school partnerships created new entry points into sport for all ages and backgrounds.

Facility Improvements

Improving the condition and accessibility of leisure spaces remained a priority. Renovations to tennis courts at Barn Elms and Battersea Park were carried out to enhance playability and safety, ensuring continued enjoyment by the public. Special events like the Battersea Park Athletics Day and the Mini Marathon trials also showcased the role of these facilities in nurturing local talent and encouraging physical activity.

A Core Part of Community Wellbeing

Across all areas, Enable's leisure services delivered opportunities that improved health, built confidence, and brought people together. As part of Wandsworth's wider strategy to support resident wellbeing, our leisure offer remains a vital local asset—removing barriers, building healthier habits, and contributing to more active, connected communities.

Independent auditor's report to the members of Enable Leisure and Culture

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of the charitable company's net movement in funds, including the 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 charitable company'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report and the Chair's message. 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.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Report have 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the strategic report and the directors' 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 by the charitable company; or
- trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit



Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the 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:

Based on our understanding of the charitable company and the environment in which it operates, 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 financial statements such as the Companies Act 2006, the Charities Act 2011, payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their accounting estimates

REPORT OF THE INDEPENDANT AUDTIORS to the members of Enable Leisure and Culture

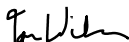
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. 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.

Thomas Wilson (Senior Statutory Auditor) 10 Queen Street Place For and on behalf of Haysmac LLP, Statutory Auditor
London
EC4R 1AG



Date: 29 January 2026

STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2025

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	2025 Total Funds (£)	2024 Total Funds (£)
INCOME					
<i>Voluntary Income</i>					
<i>General Grants</i>	4	-	420,000	420,000	420,000
<i>Charitable Activities</i>					
<i>Bereavement Services</i>		3,548,784	-	3,548,784	3,164,483
<i>Events and Filming</i>		6,462,164	-	6,462,164	5,707,086
<i>Health and Wellbeing (including community services)</i>		1,894,241	288,052	2,182,293	2,317,862
<i>Park Services</i>		180,634	36,721	217,355	314,300
<i>Putney School of Art and Design</i>		1,609,107	-	1,609,107	1,409,598
<i>Sports and Leisure Services</i>		4,980,760	98,689	5,079,449	4,182,999
<i>Other Income</i>		278,266	-	278,266	549,927
<i>Total Income</i>		18,953,956	843,462	19,797,418	18,066,255
EXPENDITURE					
<i>Charitable Activities</i>	5 - 7				
<i>Bereavement Services</i>		2,627,906	27,462	2,655,368	2,426,383
<i>Events and Filming</i>		6,731,687	340,144	7,071,832	6,102,342
<i>Health and Wellbeing (Including community services)</i>		1,927,462	447,757	2,375,219	2,497,489
<i>Park Services</i>		1,406,892	80,359	1,487,251	1,164,981
<i>Putney School of Art and Design</i>		2,142,806	12,452	2,155,258	1,870,188
<i>Sport and Leisure Services</i>		4,692,791	156,902	4,849,694	4,484,908
<i>Total Expenditure</i>		19,529,545	1,065,077	20,594,622	18,546,291
<i>Net Income (Expenditure)</i>		(575,588)	(221,616)	(797,204)	(480,036)
RECONCILIATION OF FUNDS					
<i>Total Funds Brought Forward</i>		263,009	433,443	696,452	1,176,488
<i>Total Funds Carried Forward</i>		(312,579)	211,827	(100,751)	696,452

There were no other recognised gains and losses other than those listed above and the net income for the year.
All income relates to continuing operations.

BALANCE SHEET

as at 31 March 2025

	Notes	2025 (£)	2024 (£)
FIXED ASSETS			
Tangible Assets	12	364,455	384,134
CURRENT ASSETS			
Stocks	13	15,553	-
Debtors	14 - 15	3,280,266	3,102,592
Cash at bank and in hand		1,727,187	2,274,824
		5,023,006	5,377,416
CREDITORS			
Amounts falling due within one year	16	(4,904,257)	(5,065,098)
NET CURRENT ASSETS		118,750	312,318
TOTAL ASSETS LESS CURRENT LIABILITIES		483,205	696,452
Provision for liabilities	17	(583,956)	-
NET ASSETS / (LIABILITIES)		(100,751)	696,452
FUNDS			
Unrestricted Funds	18 - 19	(312,579)	263,009
Restricted Funds		211,827	433,443
TOTAL FUNDS		(100,751)	696,452

The financial statements were approved by the Board of Trustees and authorized for issue on 28 January 2026 and were signed on its behalf by:

M H Percy

M H Percy - Trustee

Registered Company Number: 09487276
Charity Number: 1172345

CASH FLOW STATEMENT

for the Year Ended 31 March 2025

	Notes	2025 (£)	2024 (£)
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Generated from Operations	A	(334,370)	22,806
Net Cash Provided by Operating Activities		(334,370)	22,806
CASH FLOWS FROM INVESTIGATING ACTIVITIES			
Purchase of Tangible Assets		(213,266)	(253,813)
Net Cash Used in Investing Activities		(213,266)	(253,813)
Change in Cash and Cash Equivalents in the Reporting Period		(547,636)	(231,007)
Cash and Cash Equivalents at the Beginning of the Reporting Period		2,274,823	2,505,830
Cash and Cash Equivalents at the End of the Reporting Period		1,727,187	2,274,823

NOTES TO THE CASH FLOW STATEMENT

for the Year Ended 31 March 2025

A. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 (£)	2024 (£)
NET INCOME FOR THE REPORTING PERIOD (AS PER THE STATEMENT OF FINANCIAL ACTIVITIES)	(797,204)	(480,036)
<i>Adjustments for:</i>		
<i>Depreciation Charges</i>	232,946	206,885
<i>Increase in Debtors</i>	(177,675)	(352,268)
<i>Increase in Stock</i>	(15,553)	9,872
<i>Increase in Provision</i>	583,956	-
<i>Decrease in Creditors</i>	(160,841)	638,353
<i>Net Cash Provided By Operations</i>	(334,370)	22,806

B. ANALYSIS OF CHANGES IN NET DEBT

	At Start of the Year (£)	Cash Flows (£)	Other Non-cash Changes (£)	At End of Year (£)
<i>Cash</i>	2,274,823	(547,636)	-	1,727,187

I. Accounting Policies

Basis of preparing financial statements

Enable Leisure and Culture Limited is a company limited by guarantee registered in England and Wales for the purposes of Company Law. Enable is registered with the Charity Commission of England and Wales (Charity number: 1172345). Its registered office is The Park Offices, Battersea Park, Albert Bridge Road, London, SW11 4NJ.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) (the Charities SORP (FRS 102)), FRS 102, and the Companies Act 2006.

The financial statements have been prepared to give a true and fair view.

Enable Leisure and Culture Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling (GBP).

Going concern

The financial statements have been prepared on a going concern basis. Although Enable has negative unrestricted general reserves at the year end, the Trustees have assessed the cash flow projections for the next 12 months and concluded that this supports the accounts being prepared on a going concern basis. These projections take into account the recognition of the provision for VAT liabilities and the timing of any potential settlement.

The Trustees have reviewed the Charity's ability to continue to operate as a going concern, including the impact of inflation and other external environmental pressures. After careful analysis of the Charity's income, expenditure and unrestricted reserves, the Trustees are confident in the Charity's ability to continue as a going concern.

Working with the Executive Team, the Trustees continue to maintain tight control of the fixed cost base and maintain a clear line of sight over the financial health of the Charity. The Trustees' assessment is that there are no known material uncertainties regarding the Charity's ability to continue as a going concern for a period of at least 12 months from the date of signing of the Trustees' Report and Financial Statements.

Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Income is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Bereavement services

Bereavement income includes crematorium and burial fees and is recognised in the period to which it relates.

Events and filming

Events and filming income includes letting income, project income and event entrance fees and is recognised in the period to which it relates.

Health and Wellbeing (including community services)

Health and Wellbeing income includes service fees and project income and is recognised in the period to which it relates.

Park services

Park services income includes project income and allotment fees and is recognised in the period to which it relates.

Putney School of Art and Design (PSAD)

PSAD income includes revenue generated from course fees, the sale of arts supplies and café income and is recognised in the period to which it relates.

Sports and leisure

Sports and leisure income includes membership and rental income and is recognised in the period to which it relates.

Other income

Other income is recognised in the period in which it is receivable and to the extent that goods have been provided or services completed.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Deferred income

Deferred income represents income received in advance for services or activities relating to future accounting periods. Management judgement is applied in determining the appropriate accruals and deferrals to ensure income is recognised in the correct accounting period.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its estimated useful life as follows:

- Short leasehold property – 33% on cost
- Motor vehicles – 33% on cost
- Fittings and fixtures – 33% on cost
- Computer equipment – 33% on cost

Assets costing more than £5,000 are capitalised.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be measured reliably.

Provisions are measured at the best estimate of the expenditure required to settle the obligation at the reporting date. Where the effect of the time value of money is material, provisions are discounted using a pre-tax discount rate that reflects the risks specific to the liability. The unwinding of any discount is recognised within interest payable and similar charges.

Pensions

Retirement benefits to employees are provided through the Local Government Pension Scheme (LGPS) as operated by Wandsworth Borough Council. The LGPS is a funded defined benefit pension scheme with assets held separately from those of the Charity.

The Charity operates a risk-share approach with Wandsworth Borough Council. The scheme was fully funded at the commencement date, and the Charity is only liable for changes to employer contribution rates or deficits arising as a result of a Concessionaire Decision.

Accordingly, the Charity accounts for pension contributions as if the LGPS were a defined contribution scheme. Contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Any unpaid contributions are recognised as a liability.

Fund accounting

Unrestricted general funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restrictions imposed by donors or raised for particular purposes. The costs of administering and raising such funds are charged against the relevant restricted fund. The purposes and uses of restricted funds are disclosed in the notes to the financial statements.

Legal form

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page I. In the event of the Charity being wound up, the liability of each member is limited to £1.

2. Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management and the Trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenditure. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Actual results may differ from these estimates. The estimates and assumptions that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out below.

Key sources of estimation uncertainty

Estimation of provision for VAT liabilities

The recognition and measurement of the provision for VAT liabilities involves significant estimation uncertainty. The provision has been recognised based on managements and the Trustees' assessment of a probable obligation arising from historical VAT treatment, informed by a detailed review of prior period VAT returns, underlying transactions and professional advice.

The estimate reflects the Trustees' best assessment of the amount expected to be payable at the reporting date. The final outcome may differ from the amount provided, depending on the conclusions reached through ongoing correspondence with HM Revenue & Customs and the timing of any settlement. As a result, there is a risk that the provision may be adjusted in the next financial year.

Critical areas of judgement

Useful economic lives of tangible fixed assets

The annual depreciation charge for tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of those assets. These are reviewed annually and amended where necessary to reflect current expectations, taking into account technological developments, anticipated future investment, economic utilisation and the physical condition of the assets.

NOTES TO THE FINANCIAL STATEMENT

for the Year Ended 31 March 2025

4. GRANTS

	2025 £	2024 £
<i>Evolution</i>	420,000	420,000

5. CHARITABLE ACTIVITIES COSTS

2025	Direct Costs (See Note 4) £	Support Costs (See Note 5) £	2025 Total Costs £
<i>Bereavement Services</i>	1,762,010	893,358	2,655,368
<i>Events and Filming</i>	5,445,070	1,626,762	7,071,832
<i>Health and Wellbeing including community development</i>	2,375,219	-	2,375,219
<i>Park Services</i>	1,441,779	45,472	1,487,251
<i>Putney School of Art & Design</i>	1,750,188	405,071	2,155,258
<i>Sports and Leisure Services</i>	3,595,855	1,253,838	4,849,694
	16,370,121	4,224,501	20,594,622
2024	Direct Costs (See Note 4) £	Support Costs (See Note 5) £	2024 Total Costs £
<i>Bereavement Services</i>	1,703,871	722,512	2,426,383
<i>Events and Filming</i>	4,799,306	1,303,036	6,102,342
<i>Health and Wellbeing including community development</i>	2,497,489	-	2,497,489
<i>Park Services</i>	1,112,845	52,136	1,164,981
<i>Putney School of Art & Design</i>	1,548,350	321,838	1,870,188
<i>Sports and Leisure Services</i>	3,533,463	951,445	4,484,908
	15,195,324	3,350,967	18,546,291

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
<i>Staff Costs</i>	8,123,145	7,483,611
<i>Costs of Sales</i>	1,856,726	1,407,550
<i>Consult and Project Delivery</i>	1,010,440	1,119,805
<i>Equipment</i>	183,555	222,267
<i>Building and Maintenance</i>	1,708,228	1,769,320
<i>Communications and Marketing</i>	315,076	268,339
<i>Insurance</i>	60,470	31,395
<i>IT and Comms</i>	167,774	190,986
<i>Administration and Professional Fees</i>	620,783	436,219
<i>Concession Fee</i>	2,100,000	2,100,000
<i>Depreciation</i>	180,889	135,614
<i>Other</i>	43,036	30,218
	<hr/> 16,370,121	<hr/> 15,195,324 <hr/>

NOTES TO THE FINANCIAL STATEMENT

for the Year Ended 31 March 2025

7. SUPPORT COSTS

	2025 £	2024 £
<i>Staff Costs</i>	1,406,647	1,445,419
<i>Consultant and Project Delivery</i>	292,958	251,989
<i>Equipment</i>	4,343	7,712
<i>Building and Maintenance</i>	451,115	438,821
<i>Communications and Marketing</i>	26,764	29,151
<i>Insurance</i>	173,268	166,348
<i>IT and Comms</i>	289,479	158,141
<i>Administration and Professional Fees</i>	322,907	190,449
<i>Irrecoverable VAT</i>	1,204,963	591,666
<i>Depreciation</i>	52,057	71,271
Total	4,224,501	3,350,967
Governance	40,718	35,622

(Included Within Support Costs)

Governance costs relate to recruitment costs of Trustees and trustee training costs.

8. NET INCOME

Net Income is stated after charging:

	2025 £	2024 £
<i>Auditors' Remuneration - Audit Services</i>	31,200	31,572
<i>Auditors' Remuneration - Non-Audit Services</i>	1,300	4,050
<i>Depreciation - Owned Assets</i>	232,946	206,885

9. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration or benefits in kind for their services as a trustee during the year (nor for the period ended 31 March 2024). However, during the period one employee trustee received remuneration of £77,597 (2024: £62,378, two employee trustees received remuneration) in their operational capacity.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2025 nor for the period ended 31 March 2024.

10. STAFF COSTS

	2025 £	2024 £
<i>Wages and salaries</i>	8,271,194	7,789,495
<i>Social security costs</i>	730,370	645,679
<i>Pension costs</i>	528,227	493,857
	<u>9,529,791</u>	<u>8,929,031</u>

THE AVERAGE MONTHLY NUMBER OF EMPLOYEES DURING THE YEAR WAS AS FOLLOWS:

	2025	2024
<i>Full time equivalent</i>	194	185

THE NUMBER OF EMPLOYEES WHOSE EMPLOYEE BENEFITS (EXCLUDING EMPLOYER PENSION COSTS) EXCEEDED £60,000 WAS:

	2025	2024
<i>£60,001 - £70,000</i>	6	5
<i>£70,001 - £80,000</i>	4	4
<i>£150,001 - £160,000</i>	1	1

The average number of employees during the year ended 31 March 2025 was 221 (2024: 184)

During the period, key management personnel received remuneration (including pension contributions payable) totaling £664,503 (2024: £573,654).

During the year, redundancy and termination payments totaling £9,975 were made to 4 individuals (2024: no redundancy payments were made). These costs are included within staff costs on charitable activities in the Statement of Financial Activities.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
INCOME			
<i>DONATIONS AND LEGACIES</i>			
<i>General Grants</i>	-	420,000	420,000
<i>CHARITABLE ACTIVITIES</i>			
<i>Bereavement Services</i>	3,164,483	-	3,164,483
<i>Events and Filming</i>	5,707,086	-	5,707,086
<i>Health and Wellbeing (Including Community Services)</i>	1,886,760	431,102	2,317,862
<i>Park Services</i>	228,348	85,952	314,300
<i>Putney School of Art and Design</i>	1,409,598	-	1,409,598
<i>Sport and Leisure Services</i>	4,167,174	15,825	4,182,999
<i>Other Income</i>	549,927	-	549,927
<i>Total Income</i>	17,113,376	952,879	18,066,255
EXPENDITURE			
<i>CHARITABLE ACTIVITIES</i>			
<i>Bereavement Services</i>	2,400,549	25,834	2,426,383
<i>Events and Filming</i>	5,764,198	338,144	6,102,342
<i>Health and Wellbeing (Including Community Services)</i>	1,932,466	565,023	2,497,489
<i>Park Services</i>	1,039,439	125,542	1,164,981
<i>Putney School of Art and Design</i>	1,858,680	11,508	1,870,188
<i>Sport and Leisure Services</i>	4,377,911	106,997	4,484,908
<i>Total Expenditure</i>	17,373,243	1,173,048	18,546,291
NET INCOME			
<i>RECONCILIATION OF FUNDS</i>			
<i>Total Funds Brought Forward</i>	522,876	653,612	1,176,488
<i>Total Funds Carried Forward</i>	263,009	433,443	696,452

12. TANGIBLE FIXED ASSETS

	<i>Short Leasehold £</i>	<i>Fixtures and Fittings £</i>	<i>Motor Vehicles £</i>	<i>Computer Equipment £</i>	<i>Totals £</i>
COST					
<i>At 1 April 2024</i>	311,108	106,984	142,993	585,115	1,146,200
<i>Additions</i>	102,277	41,900	13,754	55,334	213,265
<i>At 31 March 2025</i>	413,385	148,884	156,747	640,449	1,359,466
DEPRECIATION					
<i>At 1 April 2024</i>	192,721	48,687	57,890	462,041	761,339
<i>Charge for Year</i>	79,075	40,751	40,631	72,489	232,946
<i>At 31 March 2025</i>	271,796	89,438	98,521	534,530	994,285
NET BOOK VALUE					
<i>At 31 March 2025</i>	141,589	59,446	58,227	105,193	364,455
<i>At 31 March 2024</i>	118,387	58,297	85,103	122,348	384,134

13. STOCKS

	<i>2025 £</i>	<i>2024 £</i>
STOCKS	15,553	-

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
<i>Trade Debtors</i>	2,372,666	2,443,370
<i>Other Debtors</i>	268,789	131,224
<i>VAT</i>	188,346	137,234
<i>Prepayments and Accrued Income</i>	429,215	369,514
	<u>3,259,016</u>	<u>3,081,342</u>

15. DEBTORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2025 £	2024 £
<i>RENT DEPOSIT</i>	21,250	21,250

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
<i>Trade Creditors</i>	863,821	2,054,550
<i>Social Security and Other Taxes</i>	184,175	153,348
<i>Other Creditors</i>	184,360	94,331
<i>Accruals and Deferred Income</i>	3,671,901	2,762,869
	<u>4,904,257</u>	<u>5,065,098</u>

NOTES TO THE FINANCIAL STATEMENT

for the Year Ended 31 March 2025

	2025 £	2024 £
DEFERRED INCOME		
<i>At 1 April 2024</i>	1,334,994	1,334,994
<i>Deferred in the Year</i>	4,855,298	5,091,84
<i>Released in the Year</i>	5,091,484	5,008,614
<i>At 31 March 2025</i>	1,098,808	1,334,994

17. PROVISION FOR LIABILITIES

	2025 £	2024 £
<i>At 1 April 2024</i>	-	-
<i>Provision recognised during the year</i>	583,956	-
<i>At 31 March 2025</i>	583,956	-

Nature and uncertainty of the provision

During the year, the Charity recognised a provision of £583,956 in respect of a potential liability for historical irrecoverable VAT following a routine review by HM Revenue & Customs. The provision relates to VAT treatment applied in prior accounting periods and represents the Trustees' best estimate of the probable amount payable at the reporting date.

The amount recognised has been determined following a detailed review of VAT returns and underlying transactions for the relevant periods and reflects advice received from professional advisers. While correspondence with HMRC is ongoing and the final outcome remains subject to agreement, the Trustees consider it prudent to recognise a provision based on the information available at the reporting date.

The timing of any settlement is uncertain and will depend on the outcome of discussions with HMRC. The provision has not been discounted, as the Trustees consider the effect of discounting to be immaterial.

NOTES TO THE FINANCIAL STATEMENT for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS

2025	Balance 1 April 2024£	Income £	Expenditure £	Transfer Between Funds £	Balance 31 March 2025 £
UNRESTRICTED FUNDS	263,009	18,953,956	19,529,545	-	(312,579)
RESTRICTED FUNDS					
<i>Parks</i>	252,731	36,721	80,359	-	209,093
<i>Community Development</i>	180,712	518,689	696,666	-	2,735
<i>Health and Wellbeing</i>	-	288,051	288,051	-	-
	433,443	843,462	1,065,077	-	211,827
TOTAL FUNDS	696,452	19,797,419	20,594,622		(100,751)
2024	Balance 1 April 2023 £	Income £	Expenditure £	Transfer Between Funds £	Balance 31 March 2024 £
UNRESTRICTED FUNDS	522,876	17,113,376	17,373,243	-	263,009
RESTRICTED FUNDS					
<i>Parks</i>	292,321	85,952	125,542	-	252,731
<i>Community Development</i>	262,968	435,825	518,081	-	180,712
<i>Health and Wellbeing</i>	98,323	431,102	529,425	-	-
	653,612	952,879	1,173,048	-	433,443
TOTAL FUNDS	1,176,488	18,066,255	18,546,291	-	696,452

19. MOVEMENT IN FUNDS (CONTINUED)

Restricted Funds

Evolution London grant (including within the community development fund) was for programmes and capital expenditure (at the discretion of the Trustees) to aid Enable in delivering its charitable objectives to the local community. These specific reserves were fully expended by 31 March 2025.

Restricted funds in relation to Parks, Health and Wellbeing and Community Development represent amounts restricted to delivering our specific programmes in these areas.

20. NET ASSETS BY FUND

	<i>Unrestricted General Funds £</i>	<i>Unrestricted Fixed Assets Funds £</i>	<i>Restricted General Funds £</i>	<i>Total Funds £</i>
Tangible Fixed Assets	-	364,455	-	364,455
Current assets / liabilities	(677,033)	-	211,827	(465,206)
Total Funds	(677,033)	364,455	211,827	(100,751)

21. EMPLOYEE BENEFIT OBLIGATIONS

Retirement benefits to employees of the Group are provided by the Local Government Pension Scheme (LGPS) as operated by Wandsworth Borough Council. The LGPS is a funded defined benefit pension scheme whose assets are held separately from those of the Group.

The Group operates a risk share approach in relation to pensions with Wandsworth Borough Council. The scheme is fully funded at the commencement date. The company will only be liable for changes to the Employer Contribution Rate if, and to the extent these arise as a result of a 'Concessionaire Decision'. The company will only be liable for an accrued deficit at exit if, and, to the extent, it arises from a Concessionaire Decision.

22. RELATED PARTY DISCLOSURES

During the period one employee trustee received remuneration of £77,597 (2024: £62,378, two employee trustees received remuneration) in their operational capacity.

During this financial year Trustee Claire Bertram made a payment of £1,880 for an art course at Putney School of Art & Design. There were no additional related party transactions.

23. OTHER OPERATING LEASE COMMITMENT

	<i>2025 £</i>	<i>2024 £</i>
<i>Due within 1 Year</i>	6,803	2,724