

Enable Ability

England & Wales · Charity number 276422

Details

Other names	ENABLEABILITY, PORTSMOUTH AND DISTRICT CEREBRAL PALSY ASSOCIATION, PORTSMOUTH AND DISTRICT SPASTICS SOCIETY, THE CP CENTRE, Enable Ability
Status	Registered
Legal form	Charitable company
Company number	01405937
Registered	1979-04-05
Register	View on the Charity Commission register

Contact

Address Landport Community Centre
Charles Street
Portsmouth
PO1 1JD

Phone 02392671846

Email enquiries@enableability.org.uk

Website www.enableability.org.uk

Activities

Objects: FOR THE CARE, WELFARE, INTEREST AND ADVANCEMENT OF PEOPLE WITH CEREBRAL PALSY AND OTHER DISABILITIES AND THEIR FAMILIES AND CARERS IN THE AREA SERVED BY THE FORMER PORTSMOUTH AND SOUTH EAST HAMPSHIRE HEALTH AUTHORITY.

Activities: To provide care, welfare, interest and advancement of disabled people and their families and carers in the locality. To respond to the needs of the above people. Enable Ability has the general aims of contributing to the quality of life of disabled people and those related to them in the greater Portsmouth area.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** PORTSMOUTH AND SOUTH EAST HAMPSHIRE WHICH COVERS EMSWORTH, FAREHAM, GOSPORT, HAVANT, HAYLING ISLAND AND PETERSFIELD
- Hampshire
- Portsmouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,620,667	£1,512,331	£1,335,706	72
2024-03-31	£1,449,034	£1,441,770	£1,051,973	78
2023-03-31	£1,785,239	£1,283,029	£1,042,449	40
2022-03-31	£991,553	£1,058,402	£538,030	37
2021-03-31	£892,099	£1,007,205	£600,083	37

Trustees

Name	Role	Appointed
Sue Coldham	Chair	2024-03-07
Alan Bowie		2024-12-19
Alison Catherine Bowie		2019-07-16
Andy Osborn		2024-10-17
Drew Ramsay		2014-09-04
JON ROBERT MULLER		2011-09-28
Kerry Marie Blomerus		2021-11-25
Peter Robertson		2024-07-02
STUART ELSOM		

Enable Ability

England & Wales - Charity number 276422

Accounts

Charity registration number 276422

Company registration number 01405937 (England and Wales)

ENABLE ABILITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ENABLE ABILITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J R Muller (Chairman) K M Blomerus A C Bowie D Ramsay (Vice chairman) S Elsom (Vice chairman) S Coldham P Robertson (Appointed 2 July 2024) M Thomas A Osborn (Treasurer) (Appointed 19 September 2024)
Secretary	R Soutar
Charity number	276422
Company number	01405937
Registered office	311-313 Copnor Road Portsmouth Hampshire PO3 5EG
Auditor	Sumer Audit Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank Plc 113 Commercial Road Portsmouth Hampshire PO1 1BY
Solicitors	Blake Morgan LLP Harbour Court Compass Road North Harbour Portsmouth Hampshire PO6 4ST

ENABLE ABILITY

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ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

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

During the 2024-25 financial year the charity sustained all of its services, extended its breadth of provision and, of necessity, explored efficiency savings to achieve a financially viable way forward.

The core services that are funded via Portsmouth City Council's Short Breaks Contract provided ever-popular venue-based play schemes for high dependency needs children; inclusive play schemes focusing on activities in the local community; a Junior Club that, following a lengthy consultation process, has now introduced regular 'Boxing' and 'Dungeons and Dragons' sessions; and the Teenage Projects - which have provided a wealth of activities on a weekly basis during term-time together with a stimulating programme of events during school holiday periods.

From 1st April 2024 Enable Ability took over the running of a specialist play scheme at Riverside School in Crookhorn (funded via Hampshire County Council's Short Breaks Contract), delivering projects during the Easter and Summer holiday periods. As well as providing a valuable service for primary school aged children, it enabled the charity to develop an excellent partnership with a Hampshire-based school that has ultimately led to further funding being made available to ensure continuity into 2025-26.

We are very grateful to Testlands, a Southampton-based charity, for financially supporting our Youth Club via a Government grant that they had received to cover projects in both Southampton and Portsmouth. As well as enabling our 18-25 year-olds to participate in wide-ranging events throughout the year, the income that we received additionally enabled us to run a programme of transport training for teenagers with disabilities.

Whilst these and associated projects flourished, a pilot project for individuals aged 25+ was started in the autumn of 2024 to meet the needs of eligible adults (including those that have now outgrown our Youth Project). We are grateful to 'The Hive' for awarding us a 12-month grant to enable us to develop the project alongside a newly set up co-production group that is characterised by the extent to which its participants influence and contribute to the activities provided and enjoy greater freedom in support of furthering their independence.

Landport Community Centre has continued to increase its number and range of external hirers during the year whilst our employability scheme (Inter Activ) has now supported more than 100 individuals into employment, volunteering and education. During 2024-25 we completed a Cranfield Trust Journey to Excellence (J2E©) consultancy project. With their support we have significantly reduced operational costs in the café and actively pursued options going forward for the development of a Tech Hub to extend the range of skills that participants can gain whilst on the programme (including web site building).

Midway through the financial year we were required to put together a tender for our Adult Befriending Service as a part of an 'Open Framework Agreement for the provision of Day Opportunity Services within Portsmouth'. As one of the providers to have successfully secured a contract we have since been able to regularise our referrals, charging and invoicing system for the service so that it is now more cost-effective and runs a lot more efficiently.

Concurrently the charity has continued to run a number of fundraising events throughout the year. These have included bingo nights, quizzes, our ever-popular Christmas fair and many sponsored events (e.g. parachute jumps and fitness-based activities). The most innovative of these was a 'Fire Walk' which took place at Portsmouth's Rugby Club in late August; despite the high costs associated with the hire of a registered event provider, the charity raised almost £3,000 (and without any injuries!).

During November the 'Children in Need' filming crew came to our Saturday Club at Morelands Primary School to capture highlights of one of the projects that they fund; the footage was broadcast on 'Children in Need' day as one of the key features for the region and our thanks go to one of our parents who closed the clip by saying that 'it takes a village to bring up a child with a disability and you couldn't ask for a better village than Enable Ability'.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Playschemes

Specialist Playschemes

These run through every school holiday period. In total, for the main summer holiday scheme, we provided 5,424 hours of support (4,585 in 2023) to 112 children (116). With all of our Play Schemes there is a huge demand - and this is especially so during the long summer school break. Inevitably this has resulted in our waiting list growing considerably – though we do place limits on the number of days we can offer to each individual to address this as effectively as we can. In an ideal world we would like our schemes to be expanded to more fully meet the local need; however, funding and staffing issues make this very difficult to achieve. We employed 158 staff (132 in 2023) on Play Schemes over the summer period alone and this, more than anything else, shows just how large and complex they have now become.

Inclusive Playschemes

Our inclusive playschemes are designed to support children with SEN in mainstream schools and who cannot be accommodated at any other play scheme due to their additional needs. Our aim is to encourage children to take part in different activities within the community and interact with their peers and develop their social skills in a safe environment. We offer activities such as swimming, soft play and trips to the local parks. These playschemes are funded by PCC HAF (Holiday Activities and Food) at Easter and Summer; these are partly funded by PCC Short Breaks during other school holidays.

Riverside Playschemes

In January 2024 Enable Ability were approached by another organisation to take over the running of the playscheme at Riverside school in Waterlooville as they were unable to continue delivering this project. It is funded by Hampshire County Council short breaks and for children that attend Riverside school.

Saturday Club

This project offers stimulating activities for children with very high dependency needs during school term-time, whilst giving families and carers much needed respite. The project is run with funding mainly received from Children in Need. A total of 45 children attended (56 in 2024) and 50 staff (62) supported them; the slightly reduced number of children that we supported resulted from the significantly higher needs of some of those that attended, thereby requiring greater staff to child ratios. A comprehensive programme of activities was provided on a week-to-week basis.

Befriending

Child Befriending

This service does what it says on a one-to-one basis for very high-dependency needs children. In total hours of support 9,857 (8,484 in 2024) were delivered with 88 clients (79); the befriending was provided by 47 staff (46).

Adult Befriending

This is an on-going service offering companionship, support and encouragement to those who are socially or physically isolated through disability. In the age range of 18 to 25 the service provided (3,704 in 2024) hours of support being provided by 21 staff (22). Befriending for adults over the age of 25 years amounted to 2,856 hours (2,680) of support being provided by 14 staff (17) to 13 clients (15).

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Inter Activ

This project aims to offer young people with SEND the support they need to obtain employment or move into future training/ education. Inter Activ runs a number of Work Experience Programmes designed to provide our participants with a range of hard and soft skills augmented with more traditional classes involving Mathematics and English language.

Each of the participants is assigned a Personal Skills Coach whose role is to support, guide and track their progress against pre-defined outcomes based on their own individual journey.

Current Work Experience Programmes include:

- PC Repair Shop focused on re-cycling old PC's
- Working in the Café at Landport Community Centre preparing food and serving at tables.
- Working for What's It Like? creating and editing 360°-Videos
- Marketing and Sales related to re-cycled PC's and accessories

Wheelchair Basketball

Weekly sessions are held at Portchester Community School with regular matches taking place against other clubs. Positive outcomes for the main group primarily relate to improvements in fitness and health. Individual outcomes include recognition that four of our former participants now play for National League teams and Team GB.

Landport Community Centre

This is the base for Inter Activ (our Employability Scheme) and is also used for many other Enable Ability activities; these include one of the HAF funded play-schemes and a number of fundraising events. It has also become a central hub for residents in the local Charles Dickens ward – an area which has the highest level of deprivation in the city of Portsmouth and is within the 10% most deprived wards in the country.

Our weekly Landport Larder Scheme is run from the Centre in a similar way to a food-bank, with an average of between 20 and 30 visiting each week. The local community is further supported here via Health and Wellbeing events run by Portsmouth City Council. Some of our other user groups include Solent NHS Trust, Portsmouth University Nigerian Group, Portsmouth Young Kurds, The Kings Theatre, local church groups, two dance academies, a female only Zumba class, two LGBTQ+ groups and a local Councillor (who uses it for his surgeries). The Workers Education Association are running classes most days on a whole range of issues and subjects.

Junior Clubs

Portsmouth Junior Club is partly funded by Portsmouth City Council short breaks. Due to lack of attendance we had to close the gym sessions we had previously delivered. We now run a Dungeons and Dragons group and support a local Boxing group to deliver SEND sessions.

Dungeons and Dragons Club meets once every four weeks. The minimum age for this activity is 10, but there is no upper age limit. We have two dedicated and experienced Dungeon Masters who will be at every session.

Boxing Group: we work in partnership with Artful Dodgers Boxing Academy, Cosham to provide three SEND boxing sessions each week.

Hampshire Junior Club is part-funded by Hampshire County Council Short Breaks. This group runs a programme of sports and social events every week during term-time that includes sports and social sessions and is for young people aged 5 to 12 years of age with physical and learning difficulties.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Teenage and Youth Projects

Portsmouth Teenage Project is partly funded by Portsmouth City Council Short Breaks and works with young people aged 13 to 18. They meet regularly during school term time and throughout the school holiday periods on a daily basis.

The activities are set to be both challenging and rewarding and have included go-karting, wakeboarding, skiing, kayaking and paddleboarding, to name just a few.

EA Youth Project is specifically for young adults aged 18 to 25 years; attendees meet weekly during term-time and throughout the school holiday periods on a daily basis. The project continues to have a high demand from service users with exciting activities. There are 35 young adults registered on the scheme with 25 or more of them attending each month. Its great strength is its capacity to develop friendships that continue away from the project, whereby the young people choose to meet up outside of the group for social activities.

This year Enable Ability identified a need for a focus group, council or forum that was representative of the young people with disabilities and led by them to benefit the local community. As a direct result of this our Over 25's Co-production and Social Group was formed; it meets 3 times a month - twice for social activities and once for the co-production meeting (where guest speakers are invited to talk to the group), this gives the service users an opportunity to talk about what is topical, sharing good news, offering advice to others and sharing information that may prove helpful to others. The other two sessions are for social activities.

Advocacy

This project gives help and support through a team of experienced advocates to some of the most vulnerable in the community and holds a regular drop-in surgery at Landport Community Centre. Funding for the project is via donations and through grant-awarding bodies.

Financial review

Investment powers and policy

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the Trustees consider to be fit and appropriate.

Overview

The year 24/25 has seen the Charity's financial position remain stable. This was significantly helped by a deed of gift from the Gosling Foundation, allowing the Charity to weather several challenges, and yet still provide the outstanding services it is renowned for.

With the retirement of the previous Treasurer during the year (Oct 24), Enable Ability has made a number of changes to reinforce the financial governance and improve financial management.

This has included the appointment of a dedicated Finance Manager, the implementation of a robust accounting system (Xero), improvement to the segregation of duties and new financial reporting for each Trustee Board.

As well as stronger governance and controls, towards the end of the financial year, financial budgets have been developed and introduced for each project, to ensure the Charity has a proper understanding of the costs for providing each of the services, and can identify the associated income that is needed to pay and support those services.

This has allowed the Charity to close the 24/25 financial year with a clear plan to set up the Charity for the 25/26 year, and continue to ensure a solvent and sustainable financial future.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

The Trustees set the general reserves for 24/25 at £278,000, with the aim of ensuring sufficient funds in reserve to cover all services for at least 3 months should there be unforeseen events.

The Charity ended the 24/25 financial year with free reserves of £230,000.

The Trustees note that current reserves are slightly less than 3 months of operating costs, but with the discretionary nature of the expenditure, and the expected reduction in both income and costs in the coming year, the Trustees are comfortable that the level of reserves is sufficient to allow the Charity to maintain its services and provide sufficient resilience for any material issues.

In addition, the Charity will benefit from utilising and drawing on the endowment held in the Edward Gosling Fund.

Long and Short-Term Financial Objectives

Over the long term, the objective of the Charity is to develop more projects and services that can become self sustaining and income generating, to deliver a greater span of services whilst removing reliance on external funding sources.

In the short term, this will mean a greater focus on the costs and income of various activities to enable the Charity to make informed and effective decisions and ensure the funds available are maximised and spent wisely.

Future Possible Concerns

With the short term focus on cost control and effective allocation of the Charity's resources, it is likely that decisions on activities and services that are non core and/or significantly loss making, will need to be taken. This may necessitate renegotiation of contracts, or closure of services which are not part of the core aims of the Charity.

Structure, governance and management

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

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

J R Muller (Chairman)	
K M Blomerus	
A C Bowie	
W M John	(Resigned 15 July 2025)
D Ramsay (Vice chairman)	
J Harbour (Treasurer)	(Resigned 5 September 2024)
S Elsom (Vice chairman)	
S Coldham	
P Robertson	(Appointed 2 July 2024)
M Thomas	
A Osborn (Treasurer)	(Appointed 19 September 2024)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Governing document

Enable Ability is a registered charity (charity number 276422) and a company limited by guarantee (company number 1405937). Charity registration was achieved in 1950 and company status in 1979. The charitable company is governed by its Memorandum and Articles of Association which are regularly reviewed.

Recruitment and appointment of new Trustees

Trustees are appointed by the Members at the Annual General Meeting in accordance with the charitable company's Memorandum and Articles of Association. No external bodies have the right to appoint Trustees.

Auditor

In accordance with the company's articles, a resolution proposing that Sumer Audit be reappointed as auditor of the company will be put at a General Meeting.

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

Jon Muller (Chairman)

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J R Muller (Chairman)
Chair

29 January 2026
Date:

ENABLE ABILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Enable Ability for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ENABLE ABILITY

Opinion

We have audited the financial statements of Enable Ability (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ENABLE ABILITY

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Identification and assessment of irregularities including fraud

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.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charity's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud;
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the association for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: health & safety and employment law, as well as compliance with the UK Companies and Charities Acts.

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ENABLE ABILITY

In addition to the above, our procedures to respond to risks identified included the following:


- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management.
- Reading correspondence with regulators
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jordan Abbott BSc ACA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor

29 January 2026
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Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex

Sumer Audit is the trading name of Sumer Auditco Limited

Sumer Audit is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ENABLE ABILITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:								
Donations and legacies	3	28,663	-	250,000	278,663	105,406	-	105,406
Charitable activities	4	1,108,307	191,220	-	1,299,527	982,363	313,935	1,296,298
Investments	5	42,477	-	-	42,477	47,330	-	47,330
Total income and endowments		<u>1,179,447</u>	<u>191,220</u>	<u>250,000</u>	<u>1,620,667</u>	<u>1,135,099</u>	<u>313,935</u>	<u>1,449,034</u>
Expenditure on:								
Raising funds	6	3,346	-	-	3,346	10,002	-	10,002
Charitable activities	7	1,269,405	239,580	-	1,508,985	1,144,346	287,422	1,431,768
Total expenditure		<u>1,272,751</u>	<u>239,580</u>	<u>-</u>	<u>1,512,331</u>	<u>1,154,348</u>	<u>287,422</u>	<u>1,441,770</u>
Net gains on investments	11	397	-	-	397	2,260	-	2,260
Net income/(expenditure) and movement in funds		<u>(92,907)</u>	<u>(48,360)</u>	<u>250,000</u>	<u>108,733</u>	<u>(16,989)</u>	<u>26,513</u>	<u>9,524</u>
Reconciliation of funds:								
Fund balances at 1 April 2024		<u>1,178,613</u>	<u>48,360</u>	<u>-</u>	<u>1,226,973</u>	<u>1,195,602</u>	<u>21,847</u>	<u>1,217,449</u>
Fund balances at 31 March 2025		<u><u>1,085,706</u></u>	<u><u>-</u></u>	<u><u>250,000</u></u>	<u><u>1,335,706</u></u>	<u><u>1,178,613</u></u>	<u><u>48,360</u></u>	<u><u>1,226,973</u></u>

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

ENABLE ABILITY

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024 as restated	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		605,651		612,784
Investment property	14		175,000		175,000
Investments	15		60,347		59,586
			<u>840,998</u>		<u>847,370</u>
Current assets					
Debtors	16	181,614		71,792	
Cash at bank and in hand		330,212		341,951	
		<u>511,826</u>		<u>413,743</u>	
Creditors: amounts falling due within one year	17	17,118		34,140	
Net current assets			<u>494,708</u>		<u>379,603</u>
Total assets less current liabilities			<u>1,335,706</u>		<u>1,226,973</u>
The funds of the charity					
Endowment funds	19	250,000		-	
Restricted income funds	20	-		48,360	
Unrestricted funds		1,085,706		1,178,613	
		<u>1,335,706</u>		<u>1,226,973</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

29 January 2026

The financial statements were approved by the trustees on

Jon Muller (Chairman)

.....
J R Muller (Chairman)

Trustee

Company registration number 01405937 (England and Wales)

ENABLE ABILITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(53,570)		(66,340)
Investing activities					
Purchase of tangible fixed assets		(282)		-	
Purchase of investments		(59,950)		-	
Proceeds from disposal of investments		59,586		-	
Investment income received		42,477		47,330	
		<u> </u>		<u> </u>	
Net cash generated from investing activities			41,831		47,330
Net cash used in financing activities			-		-
			<u> </u>		<u> </u>
Net decrease in cash and cash equivalents			(11,739)		(19,010)
Cash and cash equivalents at beginning of year			341,951		360,961
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			330,212		341,951
			<u> </u>		<u> </u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Enable Ability is a private company limited by guarantee incorporated in England and Wales. The registered office is 311-313 Copnor Road, Portsmouth, Hampshire, PO3 5EG.

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Building 2% Straight Line, Land not depreciated
Leasehold land and buildings	Straight line over 125 years
Fixtures and fittings	20% Reducing Balance
Computers	33% Straight Line
Motor vehicles	25% Straight Line

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

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

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

1.10 Cash and cash equivalents

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Investment property

The fair value of the investment property has been determined on the basis of a discounted cash flow based on expected cashflows over the remainder of the lease term. This involves an estimation of future cash inflows and outflows and is therefore subject to a degree of uncertainty. The valuation is reviewed annually to ensure that the estimates remain appropriate and to the best of the Trustees knowledge.

3 Donations and legacies

	Unrestricted funds	Endowment funds general	Total Unrestricted funds	
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	28,463	-	28,463	21,131
Legacies receivable	-	-	-	84,000
Grants	-	250,000	250,000	-
Membership fees	200	-	200	275
	<u>28,663</u>	<u>250,000</u>	<u>278,663</u>	<u>105,406</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	2025 £	2024 £
Fees	401,716	102,309
Grants and services provided under contract	877,313	1,127,547
Charitable rental income	14,199	-
Events and fundraising	6,299	66,442
	<u>1,299,527</u>	<u>1,296,298</u>
Analysis by fund		
Unrestricted funds	1,108,307	982,363
Restricted funds	191,220	313,935
	<u>1,299,527</u>	<u>1,296,298</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	27,500	35,599
Investment income	2,497	2,328
Interest receivable	12,480	9,403
	<u>42,477</u>	<u>47,330</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	3,346	10,002
	<u>3,346</u>	<u>10,002</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	1,159,528	1,131,992
Charitable expenditure	220,445	137,969
	<u>1,379,973</u>	<u>1,269,961</u>
Share of support and governance costs (see note 8)		
Support	121,785	156,943
Governance	7,227	4,864
	<u>1,508,985</u>	<u>1,431,768</u>
Analysis by fund		
Unrestricted funds	1,269,405	1,144,346
Restricted funds	239,580	287,422
	<u>1,508,985</u>	<u>1,431,768</u>

8 Support costs allocated to activities

	2025 £	2024 £
Depreciation	7,415	7,445
Minibus running costs	5,587	12,118
Training	8,226	8,269
Office costs	32,711	23,069
Premises costs	49,114	71,301
Legal and professional	12,294	28,252
Recruitment	4,900	2,393
Sundries	1,477	4,035
Bank charges	61	61
Governance costs	7,227	4,864
	<u>129,012</u>	<u>161,807</u>
Analysed between:		
Charitable activities	<u>129,012</u>	<u>161,807</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Charitable activities	150	148
Support	2	2
	<hr/>	<hr/>
Total	152	150
	<hr/> <hr/>	<hr/> <hr/>

Employment costs

	2025	2024
	£	£
Wages and salaries	1,098,141	1,068,190
Social security costs	41,846	45,278
Other pension costs	19,541	18,524
	<hr/>	<hr/>
	1,159,528	1,131,992
	<hr/> <hr/>	<hr/> <hr/>

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

Remuneration of key management personnel

The remuneration of key management personnel during the year was £56,268 (2024: £45,126)

11 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
	£	£
Gains/(losses) arising on:		
Revaluation of investments	397	2,260
	<hr/>	<hr/>

12 Taxation

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2024	180,926	482,399	35,896	7,532	35,720	742,473
Additions	-	-	-	282	-	282
At 31 March 2025	180,926	482,399	35,896	7,814	35,720	742,755
Depreciation and impairment						
At 1 April 2024	44,080	8,934	33,423	7,532	35,720	129,689
Depreciation charged in the year	2,359	4,467	495	94	-	7,415
At 31 March 2025	46,439	13,401	33,918	7,626	35,720	137,104
Carrying amount						
At 31 March 2025	134,487	468,998	1,978	188	-	605,651
At 31 March 2024	136,846	473,465	2,473	-	-	612,784

14 Investment property

	2025
	£
Fair value	
At 1 April 2024 (as restated) and 31 March 2025	175,000

Investment property comprises a lease hold property that was historically donated to the charity in order to obtain rents that would help fund it's charitable activities. Due to the length of time remaining on the lease and conditions attached to the gift it is very difficult to determine an active market for the lease. The fair value of the investment property has therefore been arrived at on the basis of a discounted cash flow in relation to the remainder of the lease term.

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	59,586
Additions	59,950
Valuation changes	397
Disposals	(59,586)
	<hr/>
At 31 March 2025	60,347
	<hr/>
Carrying amount	
At 31 March 2025	60,347
	<hr/> <hr/>
At 31 March 2024	59,586
	<hr/> <hr/>

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	174,883	64,730
Prepayments and accrued income	6,731	7,062
	<hr/>	<hr/>
	181,614	71,792
	<hr/> <hr/>	<hr/> <hr/>

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	18	6,875	22,280
Other creditors		3,978	6,996
Accruals and deferred income		6,265	4,864
		<hr/>	<hr/>
		17,118	34,140
		<hr/> <hr/>	<hr/> <hr/>

18 Deferred income

	2025 £	2024 £
Other deferred income	6,875	22,280
	<hr/> <hr/>	<hr/> <hr/>

Deferred income is included in the financial statements as follows:

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Deferred income	(Continued)	
	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	6,875	22,280
	<u>6,875</u>	<u>22,280</u>
Movements in the year:		
Deferred income at 1 April 2024	22,280	35,754
Released from previous periods	(22,280)	(35,754)
Resources deferred in the year	6,875	22,280
	<u>6,875</u>	<u>22,280</u>
Deferred income at 31 March 2025	<u>6,875</u>	<u>22,280</u>

19 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 April 2024	Incoming resources	At 31 March 2025
	£	£	£
Expendable endowments			
The Edward Gostling Fund	-	250,000	250,000
	<u>-</u>	<u>250,000</u>	<u>250,000</u>

20 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Children in Need	-	9,381	(9,381)	-
Playscheme Fund	-	17,280	(17,280)	-
Saturday Club Fund	-	5,000	(5,000)	-
Hampshire Junior Club Fund	-	16,000	(16,000)	-
Wheelchair Basketball	-	8,000	(8,000)	-
InterActiv	45,530	135,559	(181,089)	-
Youth Project	2,830	-	(2,830)	-
	<u>48,360</u>	<u>191,220</u>	<u>(239,580)</u>	<u>-</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Saturday Club Fund	-	35,535	(35,535)	-
Hampshire Junior Club Fund	-	16,000	(16,000)	-
Wheelchair Basketball	-	24,550	(24,550)	-
InterActiv	20,507	169,801	(144,778)	45,530
Landport Centre	1,340	5,816	(7,156)	-
Landport Larder	-	25,629	(25,629)	-
Youth Project	-	8,587	(5,757)	2,830
Other Smaller Grants	-	28,017	(28,017)	-
	<u>21,847</u>	<u>313,935</u>	<u>(287,422)</u>	<u>48,360</u>

Inter Activ project -consists of funding received from the National Lottery for a project delivering opportunities for participants to enter employment, continue into further education or volunteer within the community

Playscheme fund supports age appropriate activities for children aged 5 – 18 who require high levels of supervision

Saturday Club fund supports services for children aged 5 -16 with disabilities who have need for supervision on a 1-1 basis

Wheelchair basketball enables young people aged 6+ to be active, socialise and partake in some friendly competition.

21 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	<u>1,178,613</u>	<u>1,179,447</u>	<u>(1,272,751)</u>	<u>397</u>	<u>1,085,706</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	<u>1,195,602</u>	<u>1,135,099</u>	<u>(1,154,348)</u>	<u>2,260</u>	<u>1,178,613</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	605,651	-	-	605,651
Investment properties	175,000	-	-	175,000
Investments	60,347	-	-	60,347
Current assets/(liabilities)	244,708	-	250,000	494,708
	<u>1,085,706</u>	<u>-</u>	<u>250,000</u>	<u>1,335,706</u>
	<u><u>1,085,706</u></u>	<u><u>-</u></u>	<u><u>250,000</u></u>	<u><u>1,335,706</u></u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	612,784	-	-	612,784
Investment properties	175,000	-	-	175,000
Investments	59,586	-	-	59,586
Current assets/(liabilities)	331,243	48,360	-	379,603
	<u>1,178,613</u>	<u>48,360</u>	<u>-</u>	<u>1,226,973</u>
	<u><u>1,178,613</u></u>	<u><u>48,360</u></u>	<u><u>-</u></u>	<u><u>1,226,973</u></u>

23 Related party transactions

5 Trustees made donations to the charity totalling £1,213 (2024: nil). There were no conditions attached to the donations. There were no further disclosable related party transactions during the year (2024 - none).

24 Prior Year Adjustment

It was identified during the year that a leasehold property donated to the charity many decades ago had not been recognised within the balance sheet. As the primary purpose of the property is to obtain rents that used to fund the charities activities, the property has been recognised as an investment property as at the beginning of the previous financial year. The financial impact has been as follows: the reserves as at 01/04/23 increased from £1,020,602 to £1,195,602, reserves as at 31.03.24 increased from £1,003,613 to £1,178,613 and investment properties increased from nil to £175,000.

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25 Cash generated from operations	2025	2024
	£	£
Surplus for the year	108,733	9,524
Adjustments for:		
Investment income recognised in statement of financial activities	(42,477)	(47,330)
Fair value gains and losses on investments	(397)	(2,260)
Depreciation and impairment of tangible fixed assets	7,415	7,445
Movements in working capital:		
(Increase) in debtors	(109,822)	(20,521)
(Decrease)/increase in creditors	(1,617)	276
(Decrease) in deferred income	(15,405)	(13,474)
Cash absorbed by operations	<u>(53,570)</u>	<u>(66,340)</u>

26 Analysis of changes in net funds

The charity had no material debt during the year.

Enable Ability

England & Wales - Charity number 276422

Accounts

Charity registration number 276422

Company registration number 01405937 (England and Wales)

ENABLE ABILITY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ENABLE ABILITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J R Muller (Chairman) K M Blomerus A C Bowie W M John D Ramsay (Vice chairman) J Harbour (Treasurer) S Elsom (Vice chairman) S Coldham P Robertson M Thomas D Davies	(Appointed 7 March 2024) (Appointed 2 July 2024) (Appointed 7 December 2023) (Deceased 22 December 2023)
Secretary	R Soutar	
Charity number	276422	
Company number	01405937	
Registered office	311-313 Copnor Road Portsmouth Hampshire PO3 5EG	
Auditor	Sumer Auditco Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Lloyds Bank Plc 113 Commercial Road Portsmouth Hampshire PO1 1BY	
Solicitors	Blake Morgan LLP Harbour Court Compass Road North Harbour Portsmouth Hampshire PO6 4ST	

ENABLE ABILITY

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ENABLE ABILITY

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

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

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

Objectives and activities

Objectives and aims

The objectives of the charitable company are:

- To provide care, welfare, interest and advancement of disabled people and their families and carers in the locality.
- To respond to the needs of the above people.

Enable Ability has the general aims of contributing to the quality of life for disabled people and those related to them in the greater Portsmouth area.

The key aims at the start of the year were financial:

- Our BBC Children in Need grant was due to run out on 31st March 2024, this covering the majority of costs for our Saturday Club. It is pleasing to report that we made a further successful grant application to BBC Children in Need and this now secures the project for a further three years.
- Employ Ability is the service that employs an Into-Work Skills Coach to support our young people into future work, training or volunteering and their subsequent moving on. Funding from Hampshire and Isle of Wight Community Foundation covered us to July 2023 but then came to an end. It is therefore pleasing to report that a grant from the Peter Harrison Foundation together with a donation from Store Property in Chichester will cover this work until October 2024, when further funding will be needed.
- Agreement was achieved for the running of Riverside School Play-Scheme, the existing providers feeling that we were best placed to take this on. Funding was agreed from Hampshire County Council Short Breaks to run the scheme initially during Easter and Summer of 2024.
- Wheelchair Basketball was in need of new equipment and support financially and an amazing fundraising effort by ECASS (Every Charitable Act Supports Someone) via their sponsored 'Walking the Island' event made this happen.
- Discussions took place with 'Testlands' (who are based in Southampton) and we are pleased to announce that, via a grant that they received in support of projects in Southampton and Portsmouth, it was agreed for them to fund certain holiday scheme events and a substantial proportion of our staffing costs for the EA Youth Project in 2024.

We believe we achieved our primary goal of supporting our projects to run at full or near capacity and for our finances to break even.

The following is a summary of what was achieved:

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Play Schemes

These run through every school holiday period with the Stacey Centre and Morelands Primary School covering the specialist schemes whilst the Healthy Eating and Food (HAF) schemes took place at Landport and Paulsgrove Community Centres.

In total, for the main summer holiday scheme, we provided 5,424 hours of support (4,585 in 2023) to 112 children (116). The ratio of hours to children increasing was due to the rise in the number of children with more complex needs that attended, all of whom were via direct referrals from Social Services.

With all of our Play Schemes there is a huge demand - and this is especially so during the long summer school break. Inevitably this has resulted in our waiting list growing considerably – though we do place limits on the number of days we can offer to each individual to address this as effectively as we can. In an ideal world we would like our schemes to be expanded to more fully meet the local need; however, funding and staffing issues make this very difficult to achieve.

We employed 158 staff (132 in 2023) on Play Schemes over the summer period alone and this, more than anything else, shows just how large and complex they have now become.

Some of the summer activities that the children undertook included: themed projects based on mythical beasts, bottom of the garden, books are the best and space with activities. During this holiday period they attended a diversity of sessions, including Bike Ability at Bransbury Park, kayaking and paddle boarding, Boogie Mites (dance and movement) and outings to feed the ducks at Baffins Pond.

In addition to the specialist play schemes, we ran from the two HAF venues and employed staff members at Farlington Wrap Around Care and the YMCA to provide opportunities to children with mild to moderate levels of disability to attend inclusive settings. Jointly they provided 2,830 hours of support (2,287 hours in 2023) for 93 children (71) during the summer holiday. Some of the activities they were involved with included: sailing, farm visits, an Isle of Wight trip via the hovercraft, splash-park visits, swimming and soft-play.

Other play-schemes during Easter and May half-term periods led to 122 children (102 in 2023) attending the main schemes with 4,808 hours of support (4,453) given. Some of the fun activities included a street party for the Kings Coronation and visits from Easter Bunny costumed characters together with hot-cross bun and cake making.

In the October and February half-term periods 3,157 hours of support were given (3,310 in 2023) to 125 children (130). Activities in October included pumpkin carving, apple crumble making, parachute games, a gardening club led by a Forest School and dance sessions from Boogie Mites. In February the theme was 'Whatever the Weather' and the activities included Viva Gym sessions, taking part in live music with Solent Musical Movements, colours and shapes puzzle activities and windmill making (to generate their own energy).

Landport Community Centre

This is the base for Inter Activ (our Social Enterprise) and is also used for many other Enable Ability activities; these include one of the HAF funded play-schemes and a number of fundraising events. It has also become a central hub for residents in the local Charles Dickens ward – an area which has the highest level of deprivation in the city of Portsmouth and is within the 10% most deprived wards in the country.

Our Larder Scheme is run from the Centre in a similar way to a food-bank and has over 600 members, with an average of between 40 and 50 visiting each week.

The local community is further supported here via Health and Wellbeing events run by the NHS and offered by Portsmouth City Council. The 'Live well in Landport' scheme gives advice on a whole range of health and money issues to support people's wellbeing whilst our issue-based advocacy team holds weekly drop-in sessions that have proven to be increasingly popular.

Some of our users include Portsmouth University Nigerian Group, Portsmouth Kurdish Group, The Kings Theatre, local church groups, a dance academy and a local Councillor (who uses it for his surgeries), whilst Workers Education Association are running classes most days on a whole range of issues and subjects. There are also frequent birthday parties for children and we are often a chosen venue for Muslim celebrations.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our café is always very busy on a day-to-day basis; additionally, Portsmouth City Council, The Roberts Centre and Portsmouth University all ask for specialist catering to be provided on a regular basis.

The Centre is maintained to a very high standard having been blessed with two Community Infrastructure Levy awards from the Local Authority in recent years and generous assistance from Abri Housing, with whom we have excellent relationships.

Inter Activ

Our Social Enterprise aims to offer our young people with disabilities the support that they need to obtain employment or move into future training / education. It has achieved this for 36 participants at any one time (26 in 2023) through its employability work-streams.

These include working within the café, the computer repair shop, marketing / arts and crafts / gardening and 'What's It Like?' (which entails the production of walk-through videos that are primarily targeted for use by people with disabilities); this final work-stream is now being used by the NHS, schools, hospitals and shopping centres as an aid to visit as well as to take away any concerns they may have. Further video projects being completed include work for: The You Trust, Portsmouth City Council, Hampshire Cultural Trust and Oxfordshire County Council.

We have seen most of our participants make noticeable progress in the year - with 10 gaining paid employment, 9 moving into work experience, 24 into volunteering rolls and 2 into further education. Most participants attend a number of courses with several obtaining functional skills qualifications in maths and English.

Employ Ability

Formed out of Inter Activ, our Employ Ability provision aims to support people with disabilities into employment by working closely with local employers as partners.

Funding was obtained via the Peter Harrison Foundation and Store Property in Chichester to continue the work initially funded via the European Social Fund. Since the start of the project 111 people have benefitted; from June 2023 the scheme has helped 3 into job starts, 1 into being self-employed, 20 into volunteering, 11 into foundation education and 1 into further education; in addition, many others that have already moved on have been supported with job retention.

Child Befriending

This service does what it says on a one-to-one basis for very high-dependency needs children. In total 8,484 hours of support (10,271 in 2023) were delivered with 79 clients (66); the befriending was provided by 47 staff (46). The drop in hours relates to some specialist clients in 2023 who were funded for extended help at that time.

Adult Befriending

This is an on-going service offering companionship, support and encouragement to those who are socially or physically isolated through disability. In the age range of 18 to 25 the service provided 3,704 hours of support (2,530 in 2023) these being provided by 21 staff (22). Befriending for adults over the age of 25 amounted to 2,680 hours (2,708) of support being provided by 14 staff (17) to 13 clients (15).

Saturday Club

This project offers stimulating activities for children with very high dependency needs during school term-time, whilst giving families and carers much needed respite. The project was run from Morelands Primary School with funding mainly received from Children in Need.

A total of 56 children attended (66 in 2023) and 62 staff (46) supported them; the slightly reduced number of children that we supported resulted from the significantly higher needs of some of those that attended, thereby requiring greater staff to child ratios. A comprehensive programme of activities was provided on a week-to-week basis and we are indebted to the Southsea Skiffle Orchestra for donating instruments that the children have been able to access during the music sessions.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Wheelchair Basketball

Weekly sessions are held at Portchester Community School with regular matches taking place against other clubs. Positive outcomes for the main group primarily relate to improvements in fitness and health. Individual outcomes include recognition that four of our former participants now play for National League teams and Team GB.

We owe a debt of gratitude to ECASS (Every Charitable Act Supports Someone) for organising a 'Walk the Island' fundraiser. Whilst this was primarily for the purchase of new wheelchairs and equipment, it has also helped us to run additional sessions during school holiday periods.

Junior Clubs

The two junior projects that we provide comprise: Portsmouth Junior Club (which is partly funded via Portsmouth City Council Short Breaks and works very closely with 'SEND Butterflies' - which is a peer led community group for the parents and carers of young people with special educational needs and disabilities) and Hampshire Junior Club (which is part-funded by Hampshire County Council Short Breaks).

Both projects help young people aged 5 to 12 years of age with physical and learning difficulties to take part in leisure and sports activities. The groups support over 40 families and there are event programmes for both of these clubs that include regular gym sessions, sports and social events as well as adventurous activities that include sailing, accessible cycling and lots of fun visits, all designed to support the young people's development.

Teenage Projects

This is partly funded by Portsmouth City Council Short Breaks and works with young people aged 13 to 18. They meet regularly during school term time and throughout the school holiday periods on a daily basis. The activities are set to be both challenging and rewarding and have included go-karting, a segway experience, wakeboarding, skiing and do-nutting, kayaking and paddle boarding, cinema and theatre trips to name just a few.

During the year we continued to run a Hampshire Teenage Project from venues in both Havant and Fareham. This had limited funding and, despite great efforts and publicity, the numbers became too low to sustain the project beyond the end of the 2023-24 financial year. Since its closure, all remaining members have been given the opportunity to integrate into the Portsmouth scheme.

EA Youth Project

This project is specifically for young adults aged 18 to 25 years; attendees meet weekly during term-time and throughout the school holiday periods on a daily basis.

The project continues to have a blooming demand from our service users with exciting activities such as go-karting, laser quest, karate & driving range, alongside more socially orientated events such as trips to Monkey World, the circus and theatres, plus creative activities that include chocolate making and cooking.

There are 35 young adults registered on the scheme with 25 or more of them attending each month. Its great strength is its capacity to develop friendships that continue away from the project, whereby the young people choose to meet up outside of the group for social activities.

We are pleased that our immediate funding needs for the Youth Project Holiday Scheme events has been agreed with 'Testlands', with further funding continuing to be sought.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Advocacy

This project gives help and support through our team of experienced advocates to some of the most vulnerable people in the community and holds a regular drop-in surgery at Landport Community Centre. It is hoped to expand this service with more advocates joining the team. Funding for the project is through donations and requests to grant awarding bodies.

Training

The Trustees have ensured that all staff have access to training, this through:

- The on-line training platform which enables staff to not only complete the training that is required but also, through searching, to advance their personal training.
- Our Investors In People assessor has run skills courses for our team leaders and deputies.
- Forums have taken place with Team Leaders and Trustees attending to ensure effective communication at all levels.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustees refer to public benefit throughout this report.

Financial review

Investment powers and policy

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the Trustees consider to be fit and appropriate.

Overview

Our finances had taken a battering during the Covid years with excesses of expenditure over income of £62,000 in 2022 and £67,000 in 2021 – which was alarming as we always budget to break-even.

2023 saw the transfer of the Landport Community Centre lease to Enable Ability which accounted for £482,399 of total income. Excluding this from the accounts gave net income over expenditure of £22,020 and with £21,847 of this being received but to be used on specific projects during 2024 it showed the real net income for the year was £173, meaning our budget plan of breaking even had been achieved again.

When we looked ahead to 2024 we knew it was going to be a real challenge to break even, with inflation at its highest level for many years and the minimum wage increasing by 9.7%. With our payroll set to increase by £70,600 this sum had to be found just to stand-still, this on top of the grant applications that were budgeted for. We were therefore fortunate in receiving an £84,000 legacy from one of our supporters in Mrs Stella Casley and this meant we again broke even financially.

Now looking ahead to 2025 the National Living Wage will increase by 9.8% and the increase will cover a wider age bracket as 21/22 year-olds will benefit fully, thus giving them a 12.4% increase. After a careful review the Trustees agreed that the National Minimum Wage be paid to all those that were currently receiving it with all others receiving a minimum of a 4.4% increase, this being the average wage growth figure at the time. The cost of these increases will cost the charity an additional £80,876, with further costs coming from related additional Employer's National Insurance and Pension contributions.

Our administration costs are constantly monitored to ensure that as much income as possible goes into meeting the charity's aims and objectives. We have close budgetary control in place and are transparent in all of our dealings; in this way we minimise the financial risk to the future of the charity.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Designated Fund

We received a legacy from the estate of Mr Aubrey Gant of £232,707 in 2015 and the Trustees at that time decided that these funds should be set aside to possibly purchase a premises for our young people's 'Hub-Project'.

Having taken over the running of Landport Community Centre and with the lease transferring to us last year, Inter Activ (our Social Enterprise) - being predominantly funded by the National Lottery - it was agreed that this fund would help to run and maintain our Community Centre; at the end of the year, £92,639 of this fund had been spent to date. It is hoped that in the fullness of time both the Community Centre and Inter Activ will be able to stand on their own financially and a plan is in place to work towards this objective.

Reserves Policy

The Trustees feel that there is a need to have sufficient funds in reserve to cover all of our services for at least 3 months should there be a down-turn and our income streams dry up. When calculating our reserves we do not include play-schemes as these would not proceed unless funding was in place (or at least be confirmed beforehand).

Our general reserve has therefore now been set at £278,000 and this will be maintained throughout 2024/25. A further aim is to be able to replace our wheelchair accessible mini-bus when it becomes necessary and, to this end, over previous years a fund has built up; this now stands at £28,000 (and this has not been added to over the past year).

Long and Short-Term Financial Objectives

We have had initial talks with the Edward Gostling Foundation to be a recipient of a Deed of Gift from them in the forthcoming year. Should this be completed at the level discussed then this should secure long-term back-up to our reserves.

We still have projects that are not fully funded and these include Landport Community Centre, Inter Activ, EA Youth Project and our Advocacy Service. We therefore have a funding council who meet regularly to discuss which funders we should approach for funding for each of our projects and we also have a superb fundraising committee who run regular events, raising much needed funds for the charity.

Contribution of Volunteers

The Charity is blessed with the aid of many volunteers, especially within youth projects and advocacy. Within these areas ad-hoc hours are given to support and advise disabled people and a monetary figure could not be placed on this support. The charity is to resume its annual volunteers event to which all of our volunteers are freely invited and duly recognised for their contributions (including the presentation of awards). Our volunteers do so much to help the Charity and we warmly express our thanks for all that they do.

Future Possible Concerns

As mentioned above, with the majority of our expenditure being our payroll costs and these continuing to rise we need to increase our income each year just to stand-still. On top of this some high-cost projects are underfunded and grant funding is being squeezed, as is the budget of the local authority who are our main purchaser of services. The Trustees may therefore have some hard decisions to make regarding our underfunded services should this trend continue as our reserves cannot sustain things for more than a few years should our income streams not only continue but also increase going forward.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1.Costs

Inflation is running at the start of this financial at 4.2% thus our other overhead costs continue to rise and our wage cost increases have been fully documented above. Although certain things can be increased there is very little flexibility within our contracts to fully meet these rising cost.

The need for considerable income through grant applications and fundraising to keep pace with these increases is an on-going demand that we have to strive to meet.

2.Strategic Future

In October 2021 our Away-Day for team leaders and Trustees produced a new 3-year plan for the future; this to meet the needs of our client base - especially as we see ourselves as a client led charity. We are constantly changing and need to continue to evolve around the needs of the disabled people we serve. It is most important that this happens, especially as any charity which does not listen and act on what matters most to its clients will have a limited future. It is hoped that all of our beneficiaries agree with the way in which the charity moves forward and, by continuing to support its work, will help to ensure its future progress.

Plans for future periods

Landport Community Centre

New bookings continue and we welcome the Kings Theatre as new hirers. With the Centre now being close to being fully booked a review is in place for possibly part of Inter Activ to move to other premises and should this happen this could open up further opportunities for room-hire revenue.

The facilities have been upgraded to a super standard over the past few years and it is now essential that this standard be maintained with regular annual paint-throughs and repairs and renewals made.

Social Enterprise

The project has expanded beyond what was initially planned with many more participants being taken on. For this trend to continue more space is going to be required and therefore additional premises may need to be considered.

Employ Ability

Funding is now in place up to October 2024 for our Into Work Skills Coach, therefore further funding will need to be sought. If this is not achieved then this will merge into Inter Activ and become part of that project.

Over 25's scheme

Currently when our EA Youth Scheme members reach the age of 25 there is no natural progression on to the next level. Therefore, it is proposed that an adult social scheme be set-up which would be participant-led and long-term be self-funding. A team leader to get the project off the ground has been appointed and it is hoped this will get up and running in the 2024/25 financial year.

Longer Term

All of our services are needs-led and are only developed to meet demand in a planned and financially prudent way, thus ensuring all projects stand on a sound financial footing.

Enable Ability works very hard to ensure its name is synonymous with exceptional standards of care and support.

Structure, governance and management

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

We welcome this year to the Trustee committee two new members in Sue Coldham and Mark Thomas.

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

Name	Background	Skills/Experience for Enable Ability	Specific Role
Jon Muller	Social services	- Strategy and service development - Senior operational manager	Chairman

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

		- Social services Inspector	
Stuart Elsom	Registered disabled	- Registered disabled - Music (at Horizon Centre and PDF) - 30 years committee experience	Vice chairman (Disabled)
Joe Harbour	Finance	- Financial management - Senior financial manager - Treasurer for various charities	Treasurer, Facilities manager
Drew Ramsay	IT Business	- Technical IT - Programme management - Business management	Vice chairman & IT support & strategy
Bill John	IT Business	- Programme management - Business management - Graphics/photography, website management	Marketing, publications
Alison Bowie	Parent	- Parent	Fundraising
Kerry Blomerus	Legal	- Solicitor	- Legal and advisory
Sue Coldham	Social Care	- Social services manager	- Policy and contract reviews
Mark Thomas	Business management	- Management	- Inter Activ Committee

Dan Davies who was a Trustee and a great champion of Enable Ability sadly died last year. As a mark of respect in his memory a picture and details of his service have been erected at Landport Community Centre.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Governing document

Enable Ability is a registered charity (charity number 276422) and a company limited by guarantee (company number 1405937). Charity registration was achieved in 1950 and company status in 1979. The charitable company is governed by its Memorandum and Articles of Association which are regularly reviewed.

Recruitment and appointment of new Trustees

Trustees are appointed by the Members at the Annual General Meeting in accordance with the charitable company's Memorandum and Articles of Association. No external bodies have the right to appoint Trustees.

Pay/Salary Setting

All of our employee's jobs have up to date job descriptions; these are compared to local authority pay scales each year and then assimilated to ensure our pay scales / job descriptions match those of the local authority.

This year has seen the largest increase to the minimum wage ever set at 9.8% with 21 and 22 year olds receiving 12.4%. To give all staff the 9.8% increase would have cost £103,743 and although this would be ideal and keep pay differentials it was seen to be too costly. Therefore, the 60% of our staff on minimum wage were given the above award and in line with annual pay growth at the time of the award the staff not on the National Minimum Wage were given an increase of at least 4.4%. The cost of this increase to the charity for the forthcoming year is £80,876.

A third of the Trustees, the longest serving third, are required to retire by rotation each year at the Annual General Meeting but may seek re-election. The Trustee required to retire at the forthcoming Annual General Meeting are Jon Muller, Bill John & Joe Harbour. Jon Muller & Bill John have offered themselves for re-election with Joe Harbour retiring as Treasurer/Trustee.

Auditor

In accordance with the company's articles, a resolution proposing that Sumer Audit be reappointed as auditor of the company will be put at a General Meeting.

Employee Benefit Obligations

During the year the charity operated a defined contribution scheme for some of its employees. If an employee contributes 5% or more of their salary to the scheme the charity makes a contribution of 8% of the employee's basic salary. This was amended from 2013 so that for new employees wishing to join, the employer contribution would be 3%.

The scheme is independently administered by Scottish Widows with advice given by Radcliffe & Co Life and Pensions Ltd. The employer's contributions during the year were £11,798 (2023: £11,120). The pension liability as at 31st March 2024 was £2,445 (2023: £2,227). The estimated cost for the charity for the year to 31st March 2025 is £12,300.

From 1st May 2014 auto-enrolment began and all hourly paid staff joined the NEST scheme as they became eligible, with the employer cost for the year being £5,128 (2023: £4,670). The pension liability as at 31st March 2024 was nil (2023: nil). The estimated cost to the charity for the year to 31st March 2025 is £5,600.


ENABLE ABILITY

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

Related Party Disclosures

Some trustee directors are associated with organisations - such as Portsmouth City Council - that undertook transactions with the charitable company. All such transactions were undertaken in accordance with the charity's normal agreement with suppliers. None of the relevant trustee directors were in a position of material influence in the organisations concerned such that transactions between the charitable company and the organisations require disclosure in the financial statements.

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



.....
J R Muller (Chairman)
Chair

Date: 25.07.24.....

ENABLE ABILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Enable Ability for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ENABLE ABILITY

Opinion

We have audited the financial statements of Enable Ability (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ENABLE ABILITY

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Identification and assessment of irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We designed procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures were capable of detecting irregularities, including fraud is detailed below:

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act;
- we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- we made enquiries of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ENABLE ABILITY

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationships.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
- corroborating the business rationale for transactions outside the normal course of business.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and
- the absence of contradictory evidence.

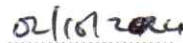
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jordan Abbott BSc ACA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor



Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex

Sumer Audit is the trading name of Sumer Auditco Limited

Sumer Audit is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ENABLE ABILITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	105,406	-	105,406	502,512	-	502,512
Charitable activities	4	982,363	313,935	1,296,298	964,944	276,726	1,241,670
Investments	5	47,330	-	47,330	41,057	-	41,057
Total income		<u>1,135,099</u>	<u>313,935</u>	<u>1,449,034</u>	<u>1,508,513</u>	<u>276,726</u>	<u>1,785,239</u>
Expenditure on:							
Raising funds	6	10,002	-	10,002	12,098	-	12,098
Charitable activities	7	1,144,346	287,422	1,431,768	1,020,435	250,496	1,270,931
Total expenditure		<u>1,154,348</u>	<u>287,422</u>	<u>1,441,770</u>	<u>1,032,533</u>	<u>250,496</u>	<u>1,283,029</u>
Net gains on investments	11	2,260	-	2,260	2,209	-	2,209
Net income/(expenditure)		<u>(16,989)</u>	<u>26,513</u>	<u>9,524</u>	<u>478,189</u>	<u>26,230</u>	<u>504,419</u>
Transfers between funds		-	-	-	13,990	(13,990)	-
Net movement in funds		<u>(16,989)</u>	<u>26,513</u>	<u>9,524</u>	<u>492,179</u>	<u>12,240</u>	<u>504,419</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>1,020,602</u>	<u>21,847</u>	<u>1,042,449</u>	<u>528,423</u>	<u>9,607</u>	<u>538,030</u>
Fund balances at 31 March 2024		<u><u>1,003,613</u></u>	<u><u>48,360</u></u>	<u><u>1,051,973</u></u>	<u><u>1,020,602</u></u>	<u><u>21,847</u></u>	<u><u>1,042,449</u></u>

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

ENABLE ABILITY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		612,784		620,229
Investments	14		59,586		57,326
			<u>672,370</u>		<u>677,555</u>
Current assets					
Debtors	15	71,792		51,271	
Cash at bank and in hand		341,951		360,961	
		<u>413,743</u>		<u>412,232</u>	
Creditors: amounts falling due within one year	16	34,140		47,338	
Net current assets			379,603		364,894
Total assets less current liabilities			<u>1,051,973</u>		<u>1,042,449</u>
The funds of the charity					
Restricted income funds	18		48,360		21,847
Unrestricted funds			1,003,613		1,020,602
			<u>1,051,973</u>		<u>1,042,449</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on ...25.07.24


.....
J R Muller (Chairman)
Trustee

Company registration number 01405937 (England and Wales)

ENABLE ABILITY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(66,340)		511,325
Investing activities					
Purchase of tangible fixed assets		-		(482,399)	
Proceeds from disposal of investments		-		107,648	
Investment income received		47,330		41,057	
Net cash generated from/(used in) investing activities			47,330		(333,694)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(19,010)		177,631
Cash and cash equivalents at beginning of year			360,961		183,330
Cash and cash equivalents at end of year			341,951		360,961

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Enable Ability is a private company limited by guarantee incorporated in England and Wales. The registered office is 311-313 Copnor Road, Portsmouth, Hampshire, PO3 5EG.

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Building 2% Straight Line, Land not depreciated
Leasehold land and buildings	Straight line over 125 years
Fixtures and fittings	20% Reducing Balance
Computers	33% Straight Line
Motor vehicles	25% Straight Line

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	21,131	492,257
Legacies receivable	84,000	10,000
Membership fees	275	255
	<u>105,406</u>	<u>502,512</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024	2023
	£	£
Fees	102,309	114,422
Grants and services provided under contract	1,127,547	1,078,824
Events and fundraising	66,442	48,424
	<u>1,296,298</u>	<u>1,241,670</u>
Analysis by fund		
Unrestricted funds	982,363	964,944
Restricted funds	313,935	276,726
	<u>1,296,298</u>	<u>1,241,670</u>

Included in the above are the following grants received:

Children in Need	35,535	34,994
Big Lottery Fund	153,733	115,499
Lidl Neighbourly	500	-
Saints & Sinners	2,000	-
Coca Cola	1,000	-
Co-op Community Fund	4,040	2,500
Hants and Isle of Wight Charity Foundation	13,840	61,179
The Asda Foundation	-	400
Sobell Foundation	5,000	-
Peter Harrison Foundation	18,000	-
Abri Group Ltd	5,816	8,988
Sports England - Energise Me	-	9,755
Garfield Weston	5,000	-
Southsea Trust	100	-
University of Chichester	560	-
Partnership Foundation	3,000	-
Lidl Community Fund	500	-
Purbrook Lodge	1,326	-
Portsmouth City Council - Household Support Fund	15,223	-
Hants County Council short breaks fund	16,000	21,590
Vivid Housing Ltd	15,000	19,000
Wave 105 Cash for Kids	-	5,500
Department for Work and Pensions - for training	893	2,986
Tesco Community Fund	-	1,500
The Hive	775	2,000
Natural England	-	1,156
Marks and Spencer	-	1,000
Benefact Group	-	1,000
South Downs National Park	-	1,000

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4	Charitable activities	(Continued)	
	Rotary Club of Portsmouth and Southsea	350	1,200
	Land Securities	-	250
	McDonalds	-	140
		<u>298,192</u>	<u>291,637</u>
		<u><u>298,192</u></u>	<u><u>291,637</u></u>
5	Income from investments	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Rental income	35,599	35,234
	Investment income	2,328	2,224
	Interest receivable	9,403	3,599
		<u>47,330</u>	<u>41,057</u>
		<u><u>47,330</u></u>	<u><u>41,057</u></u>
6	Expenditure on raising funds	Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Fundraising and publicity		
	Other fundraising costs	10,002	12,098
		<u>10,002</u>	<u>12,098</u>
		<u><u>10,002</u></u>	<u><u>12,098</u></u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	1,131,992	987,992
Charitable expenditure	137,969	140,448
	<u>1,269,961</u>	<u>1,128,440</u>
Share of support and governance costs (see note 8)		
Support	156,943	137,859
Governance	4,864	4,632
	<u>1,431,768</u>	<u>1,270,931</u>
Analysis by fund		
Unrestricted funds	1,144,346	1,020,435
Restricted funds	287,422	250,496
	<u>1,431,768</u>	<u>1,270,931</u>

8 Support costs allocated to activities

	2024 £	2023 £
Depreciation	7,445	7,600
Minibus running costs	12,118	8,436
Training	8,269	14,572
Office costs	23,069	12,588
Premises costs	71,301	62,814
Legal and professional	28,252	27,402
Recruitment	2,393	2,399
Sundries	4,035	1,972
Bank charges	61	76
Governance costs	4,864	4,632
	<u>161,807</u>	<u>142,491</u>
Analysed between:		
Charitable activities	<u>161,807</u>	<u>142,491</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Charitable activities	76	38
Support	2	2
Total	<u>78</u>	<u>40</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	1,068,190	932,481
Social security costs	45,278	39,656
Other pension costs	18,524	15,855
	<u>1,131,992</u>	<u>987,992</u>

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

Remuneration of key management personnel

The remuneration of key management personnel during the year was £45,126 (2023: £42,811).

11 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Gains/(losses) arising on:		
Revaluation of investments	<u>2,260</u>	<u>2,209</u>

12 Taxation

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2023	180,926	482,399	35,896	7,532	35,720	742,473
At 31 March 2024	180,926	482,399	35,896	7,532	35,720	742,473
Depreciation and impairment						
At 1 April 2023	41,721	4,467	32,804	7,532	35,720	122,244
Depreciation charged in the year	2,359	4,467	619	-	-	7,445
At 31 March 2024	44,080	8,934	33,423	7,532	35,720	129,689
Carrying amount						
At 31 March 2024	136,846	473,465	2,473	-	-	612,784
At 31 March 2023	139,205	477,932	3,092	-	-	620,229

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	57,326
Valuation changes	2,260
At 31 March 2024	59,586
Carrying amount	
At 31 March 2024	59,586
At 31 March 2023	57,326

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	64,730	44,856
Prepayments and accrued income	7,062	6,415
	71,792	51,271

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	17	22,280	35,754
Other creditors		6,996	6,952
Accruals and deferred income		4,864	4,632
		<u>34,140</u>	<u>47,338</u>

17 Deferred income

	2024 £	2023 £
Other deferred income	<u>22,280</u>	<u>35,754</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	<u>22,280</u>	<u>35,754</u>
Movements in the year:		
Deferred income at 1 April 2023	35,754	18,128
Released from previous periods	(35,754)	(18,128)
Resources deferred in the year	<u>22,280</u>	<u>35,754</u>
Deferred income at 31 March 2024	<u>22,280</u>	<u>35,754</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Saturday Club Fund	-	35,535	(35,535)	-	-
Hampshire Junior Club Fund	-	16,000	(16,000)	-	-
Wheelchair Basketball	-	24,550	(24,550)	-	-
InterActiv	20,507	169,801	(144,778)	-	45,530
Landport Centre	1,340	5,816	(7,156)	-	-
Landport Larder	-	25,629	(25,629)	-	-
Youth Project	-	8,587	(5,757)	-	2,830
Other Smaller Grants	-	28,017	(28,017)	-	-
	<u>21,847</u>	<u>313,935</u>	<u>(287,422)</u>	<u>-</u>	<u>48,360</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Befriending fund	5,902	-	(5,902)	-	-
Playscheme fund	(32)	-	-	32	-
Saturday Club fund	(159)	34,496	(34,337)	-	-
Hampshire Junior Club	(393)	21,590	(21,197)	-	-
Hampshire Teenage Project	4,667	-	(4,667)	-	-
Youth Scheme	22	-	-	(22)	-
Landport InterActiv	(400)	186,390	(151,483)	(14,000)	20,507
HYP/PTP/WIL Sports England	-	4,880	(4,880)	-	-
Portsmouth Youth Project	-	2,000	(2,000)	-	-
Lanport Centre	-	26,370	(25,030)	-	1,340
Hampshire Teenage/Youth Project	-	1,000	(1,000)	-	-
	<u>9,607</u>	<u>276,726</u>	<u>(250,496)</u>	<u>(13,990)</u>	<u>21,847</u>

19 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	<u>1,020,602</u>	<u>1,135,099</u>	<u>(1,154,348)</u>	<u>-</u>	<u>2,260</u>	<u>1,003,613</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2023
	£	£	£	£	£	£
General funds	528,423	1,508,513	(1,032,533)	13,990	2,209	1,020,602

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	612,784	-	612,784
Investments	59,586	-	59,586
Current assets/(liabilities)	331,243	48,360	379,603
	<u>1,003,613</u>	<u>48,360</u>	<u>1,051,973</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	620,229	-	620,229
Investments	57,326	-	57,326
Current assets/(liabilities)	343,047	21,847	364,894
	<u>1,020,602</u>	<u>21,847</u>	<u>1,042,449</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

22 Cash generated from operations	2024 £	2023 £
Surplus for the year	9,524	504,419
Adjustments for:		
Investment income recognised in statement of financial activities	(47,330)	(41,057)
Fair value gains and losses on investments	(2,260)	(2,209)
Depreciation and impairment of tangible fixed assets	7,445	7,600
Movements in working capital:		
(Increase)/decrease in debtors	(20,521)	20,742
Increase in creditors	276	4,204
(Decrease)/increase in deferred income	(13,474)	17,626
Cash (absorbed by)/generated from operations	<u>(66,340)</u>	<u>511,325</u>
Difference	<u>(59,586)</u>	<u>(57,326)</u>
Per cash flow statement page	<u>(125,926)</u>	<u>453,999</u>

23 Analysis of changes in net funds

The charity had no material debt during the year.

Enable Ability

England & Wales - Charity number 276422

Accounts

Charity registration number 276422

Company registration number 01405937 (England and Wales)

ENABLE ABILITY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ENABLE ABILITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J R Muller (Chairman) K M Blomerus D P J Davies A C Bowie W M John D Ramsay (Vice chairman) J Harbour (Treasurer) S Elsom (Vice chairman)
Secretary	R Soutar
Charity number	276422
Company number	01405937
Auditor	Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX
Bankers	Lloyds Bank Plc 113 Commercial Road Portsmouth Hampshire PO1 1BY CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Blake Morgan LLP Harbour Court Compass Road North Harbour Portsmouth Hampshire PO6 4ST

ENABLE ABILITY

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ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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

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

Objectives and activities

Objectives and aims

The objectives of the charitable company are:

- To provide care, welfare, interest and advancement of disabled people and their families and carers in the locality.
- To respond to the needs of the above people.

Enable Ability has the general aims of contributing to the quality of life for disabled people and those related to them in the greater Portsmouth area.

Although Covid restrictions had finished in the previous year and all of our services had been re-instated it did take a long time for our children and parents to get through their concerns about mixing post-Covid.

Our finances had taken a battering during the Covid years with excesses of expenditure over income of £62,000 in 2022 and £67,000 in 2021 - which was alarming as we always budget to break-even. The 2022/23 year was therefore seen as a year to consolidate both financially and project-wise.

The key aims at the start of the year were financial:

- Our short-breaks contract with Portsmouth City Council was due to run out in March 2023, this covering funding for Play Schemes, Portsmouth Teenage Project and Holiday Scheme and Portsmouth Junior Club. It is pleasing to report that this was agreed and funding is in place for these services for the next 3 to 5 years.
- Social Enterprise: Inter Activ received National Lottery funding for the first 3 years of its existence and this was due to run out in the summer of 2022. Again it is with some pride that we can confirm how wonderful the National Lottery was towards us, liking our scheme so much that from September 2022 they awarded us a further 3-year grant. We were, however, not successful in all of our other funding requests for Inter Activ and therefore further funding is still required.
- Employ Ability: We employ Into-Work Skill Coaches to support our young people (who come through our Inter Activ programme) into future work, training or volunteering and then support their moving on. Funding for this scheme initially ran out in November 2022 and we are grateful to the Hampshire & Isle of Wight Charity Foundation for a grant extension covering us to July 2023 when again further funding will be needed.

Thankfully we believe we achieved our goals of getting all of our project attendances back to pre-Covid levels and for our finances to breaking-even again.

The following is a summary of what was achieved:-

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Play Schemes

These were run through every school holiday period with The Stacey Centre and Morelands Primary Schools covering the main schemes whilst the Healthy Activities and Food (HAF) scheme took place at Landport and Paulsgrove Community Centres. Also in December, owing to the temporary closure of the Beechside Respite Care Unit, we were asked by the Local Authority to run a Play Scheme to meet the needs of children with high dependency needs who were unable to access this facility. This was run from Northern Parade Childrens Centre for 12 children over 2 days during the Christmas holiday break; additionally, we accommodated many more children with befriending hours at this time.

In total, for the main summer holiday scheme, we provided 4,585 hours of support to 116 children – and this compares with 3,031 hours of support to 91 children in the summer of 2022; the growth in numbers was primarily due to the concerns our children and parents had last year about Covid mixing.

A high proportion of these children, having complex and specialist needs, came to us via direct referrals from Social Services. With all of our Play Schemes there is a huge demand and this is especially so during the long summer school break; inevitably this has resulted in our waiting list growing considerably, thereby necessitating us to place limits on the number of days we can offer any individual. In an ideal world we would like our schemes to be expanded but funding and staffing issues make this very difficult.

Our inclusive schemes for children with mild to moderate disabilities include the two HAF venues as well as Farlington Wrap Around Care and the YMCA; jointly they provided 2,287 hours of support to 71 children during the summer holiday.

We employed 132 staff on Play Schemes over the summer period alone and this, more than anything else, shows just how large and complex the Play Schemes have now become.

The other Play Scheme periods led to 102 children attending the main schemes during Easter and May half-term periods with 4,453 hours of support given. Some of the fun things included a visit by Easter Bunny costumed characters and subsequently the Singing Princess to our Platinum Jubilee tea party; concurrently our inclusive schemes offered trips to Playzone, swimming and the cinema.

In the October and February schemes 3,310 hours of support were given to 130 children with harvest and Halloween themed events together with related craft workshops. Boogie Mites visited to provide dance & movement workshops and other activities included sensory play with lights and disco, cooking activities and 'love and friendship' as a theme during the February half-term holiday.

Landport Community Centre

This is the base for Inter Activ (our Social Enterprise) and is also used for many other Enable Ability activities; these include one of the HAF funded play schemes and a number of fundraising events. It has also become a central hub for residents in the local Charles Dickens ward - an area which has the highest level of deprivation in the city of Portsmouth and is within the 10% most deprived wards in the country.

The leasehold for the Centre was legally passed to Enable Ability during the year, making us the legal owners; this means that we now have the long-term benefit of the Centre secured for the charity.

Our Larder Scheme is run in a similar way to a food-bank and has over 600 members - with an average of between 40 and 50 visiting each week.

The local community is supported here via Health and Wellbeing Events run by the NHS and early learning training being offered by Portsmouth City Council. Additionally, it is being used as an examination centre and, jointly with Abri Housing Association, a regular job club is provided to help local people into work. A 'Good Grub' club provides instructions on how to cook and the 'Live well in Landport' scheme gives advice on a whole range of health and money issues to support people's wellbeing whilst our issue-based advocacy team is also there to help.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Some of our users include the Portsmouth University Nigerian Group and the University Consultation Group, Hampshire County Council (for training meetings and seminars), local church groups, a dance academy and surgeries for a local councillor to name just a few. There are also frequent birthday parties for children and frequent Muslim celebrations.

There has also been a noticeable upturn in the use of the café on a daily basis with Portsmouth City Council, The Roberts Centre and Portsmouth University all asking for specialist catering to be provided.

A Grant to help redecorate the Centre and refurbish the café was gratefully received via a second generous Community Infrastructure Levy (CIL) award from the Local Authority.

Inter Activ

Our Social Enterprise aims to offer our young people with disabilities the support that they need to obtain employment or move into future training / education. It has achieved this for approximately 26 participants at any one time through its employability work-streams. These include working within the café, the computer repair shop, marketing, arts / crafts and gardening and 'What's It Like?' (which entails the production of walk-through videos primarily for disabled people); this final work stream is now being used by the NHS, schools, hospitals and shopping centres as an aid to visit as well as to take away any concerns they may have. Further projects being completed include a brand new special school and the Mountbatten Centre - both in Portsmouth.

We have seen nearly all of our participants make noticeable progress in the year, with a high percentage obtaining paid work or moving on to volunteering work; most participants attend a number of other courses, with several obtaining functional skills qualifications in Maths and English.

Inter Activ is partly funded by the National Lottery; further funding will be sought to ensure the continuity of this project.

Employ Ability

This was formed out of the Inter Activ project with the help of a grant from the European Social Fund (and administered by the Hampshire and Isle of Wight Community Fund). It helps to support disabled people into employment by working with employers as partners. During the year 56 people were enrolled (51 in 2022) into Employability with 50 progressing into employment or education with the other 6 obtaining volunteer positions. The even greater news was that these people were supported and monitored so that the majority remained in their new positions (with 11 sustaining employment for more than 6 months).

Child Befriending

This service does what it says on a one-to-one basis for very high-needs children. In total 10,271 hours of support (7,814 in 2022) were delivered with 66 clients (53 in 2022); the befriending was provided by 46 staff (55 in 2022).

Adult Befriending

This is an on-going service offering companionship, support and encouragement to those who are socially or physically isolated through disability. In the age range of 18 to 25 the service gave 2,530 hours of support (1,907 in 2022) - these being provided by 22 staff (15 in 2022). Befriending for adults over the age of 25 amounted to 2,708 hours (1,876 in 2022) of support being provided by 17 staff (13 in 2022) to 15 clients (17 in 2022).

In all of our befriending services the growth is seen primarily due to everything slowly getting back to the new normal after Covid, with greater staff needed due to the higher level of client need.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Saturday Club

This offers stimulating activities for children with very high dependency needs during school term-time, whilst giving families and carers much needed respite. The project was run from Morelands Primary School with funding mainly received from Children in Need. A total of 66 children attended (81 in 2022) and 46 staff (42 in 2022) supported them. Again the higher needs of the children has led to a greater staff to child ratio.

In March we celebrated the 20th anniversary of starting the Saturday Club with the Lord Mayor and over 70 guests attending the party.

Wheelchair Basketball

Weekly sessions are held at Portchester School – and these have slowly grown in numbers with regular matches taking place against other clubs. Outcomes for young people were individualistic but the main group outcomes include improvement in fitness and health. Four of our former players now play for National League teams and Team GB.

Junior Clubs

We operate two schemes, Portsmouth Junior Club (which is part-funded by Portsmouth City Council Short Breaks) and Hampshire Junior Club (which is part-funded by Hampshire County Council Short Breaks). Both projects help young people aged 5 to 12 with physical and learning difficulties to take part in leisure and sports activities with the groups supporting over 45 families. There are event programmes for both of these clubs that include regular gym, sports and social events as well as adventurous activities that include sailing, accessible cycling and lots of fun visits - all designed to support the young people's development.

Teenage Projects

Portsmouth Teenage project is partially funded by Portsmouth City Council Short Breaks and works with young people aged 13 to 18. They meet regularly during school term time and throughout the school holiday periods on a daily basis.

Hampshire Teenage Project, which is now based in Fareham and Havant, is dependent upon funding from grant awarding organisations and applications are made to secure the necessary income on an on-going basis; the project again supports young people aged 13 to 18 with mild to moderate disabilities.

The activities for the teen projects are set to be both challenging and rewarding; within the last year these have included kayaking, paddle boarding, roller-skate discos, adventure golf, a trip to the circus, wrestling trips, boating, downhill ski-ing and more.....

EA Youth Project

Our two youth projects in Portsmouth and Hampshire joined together during the latter part of the year. The project, which is specifically for young adults aged 18 to 25 years, meets weekly during term time and throughout the school holiday periods on a daily basis. The project has a booming demand from our service users; its activities comprise: climbing, swimming, trips to Romsey Rapids, Lazer Quest, Flip Out, creative fun with cooking and chocolate making to mention just a few.

A new award scheme was started this year for all attendees; this has seen our young people achieving set goals and having written records for their work and achievements. Altogether 35 young adults are registered on the scheme with 25 or more of them attending each month. Its great strength is its capacity to develop friendships that continue away from the project, whereby the young people choose to meet up outside of the group for social activities.

The service requires funding from grant awarding bodies and this is an on-going necessity.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Advocacy

This project gives help and support through our team of experienced advocates to some of the most vulnerable people in the community and holds a regular drop-in surgery at Landport Community Centre. It is hoped to expand this service with more advocates joining the team. Funding for the project is through donations and requests to grant awarding bodies.

Training

The Trustees have pushed forward plans to ensure that all staff have access to training and to this end:

1. A new on-line training platform has been set-up for all staff to access.
2. Team Leader training on developing management skills has been run by our 'Investors In People' assessor.
3. Forums have taken place with Team Leaders and Trustees attending to ensure effective communication at all levels.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustees refer to public benefit throughout this report.

Financial review

Investment powers and policy

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the Trustees consider to be fit and appropriate.

Overview

During the 10 years prior to Covid, Enable Ability had - on average - financially broken even; however, Covid had a terrific effect on the charity sector in general and we were not alone in finding that income streams slowed considerably. The two years of the pandemic forced us to use reserves and this was never going to be sustainable long-term. It is pleasing therefore to see that this year we have got back to our break-even position.

With the majority of our expenditure covering wages and with inflation at its highest for many years, the Trustees had difficult decisions to make when it was announced that the minimum wage would be increased by 9.7% - especially as this also has a knock-on effect to the cost of Employer's National Insurance and Pension contributions. It was therefore agreed that only the staff receiving the minimum wage would receive the 9.7% increase, with all other staff receiving a minimum of a 6.1% increase. The cost of the above was calculated at £70,600, meaning this sum has to be found next year just to stand still.

Our administrative costs are constantly monitored to ensure that as much income as possible goes into meeting the charity's aims and objectives. We have close budgetary control in place and are transparent in all of our dealings; in this way we minimise the financial risk to the future of the charity.

Whilst grant requests and the re-tendering for contracts have had good success throughout the year, there has been no real-term increase to the income allocated within the renewed contracts, with some contributing less going forward.

Designated Fund

We received a legacy from the estate of Mr Aubrey Gant of £232,707 in 2015 and the Trustees at that time decided that these funds should be set aside to possibly purchase a premises for our young people's 'Hub-Project'.

Having taken over the running of Landport Community Centre and with the lease transferring to us this year, Inter Activ (our Social Enterprise) - being predominantly funded by the National Lottery - it was agreed that this fund would help to run and maintain our Community Centre; at the end of the year, £52,241 of this fund had been spent to date. It is hoped that in the fullness of time both the Community Centre and Inter Activ will be able to stand on their own financially and a plan is in place to work towards this objective.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy

The Trustees feel that there is a need to have sufficient funds in reserve to cover all of our services for at least 3 months should there be a down-turn and our income streams dry up. When calculating our reserves we do not include play-schemes as these would not proceed unless funding was in place (or at least be confirmed beforehand).

Our general reserve has therefore now been set at £276,000 and this will be maintained throughout 2023/24. A further aim is to be able to replace our wheelchair accessible mini-bus when it becomes necessary and, to this end, over previous years a fund has built up; this now stands at £28,000 (and this has not been added to over the past year).

Long and Short-Term Financial Objectives

Our short-term objective for the forthcoming year and beyond is to break-even financially. This will require considerable activity in the area of both making grant applications and our ongoing fundraising efforts to produce a healthy income. Longer term, grants will need to be obtained to meet all projects that are not fully funded, this includes Landport Community Centre, Inter Activ, EA Youth Project, Hampshire Teenage Project and our Advocacy Service.

Contribution of Volunteers

The Charity is blessed with the aid of many volunteers, especially within youth projects and advocacy. Within these areas ad-hoc hours are given to support and advise disabled people and a monetary figure could not be placed on this support. The charity is to resume its annual volunteers event to which all of our volunteers are freely invited and duly recognised for their contributions (including the presentation of awards). Our volunteers do so much to help the Charity and we warmly express our thanks for all that they do.

Future Possible Concerns

Inter Activ and Landport Community Centre are very much financially entwined, with our Social Enterprise constituting a large part of the Centre's overall function. We were grateful to the Lottery for a further 3-year grant, thereby ensuring continuity; however, as our second major grant request was declined we still require a further substantial grant to meet all associated costs.

Other services - including EA Youth Project and Hampshire Teenage Project - are only partially funded and there is currently no funding in place for Advocacy; without further funding the future of these projects could be in doubt.

Great work has already been put into grant requests with our Funding Council regularly meeting to push this area forward. Further resources will need to be requested to cover inflationary cost increases.

1.Costs

With inflation running at 8.7% our overhead costs continue to rise and, although certain things can be increased, there is very little flexibility within our contracts to fully meet the higher staffing costs.

Wage cost increases have already been documented and, with continued inflation, these will inevitably continue to rise.

The need for considerable additional income through grant applications and fundraising to keep pace with these increases is an on-going demand that we have to strive to meet.

2.Strategic Future

In October 2021 our Away-Day for team leaders and Trustees produced a new 3-year plan for the future; this to meet the needs of our client base - especially as we see ourselves as a client led charity. We are constantly changing and need to continue to evolve around the needs of the disabled people we serve. It is most important that this happens, especially as any charity which does not listen and act on what matters most to its clients will have a limited future. It is hoped that all of our beneficiaries agree with the way in which the charity moves forward and, by continuing to support its work, will help to ensure its future progress.

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

Landport Community Centre

We aim to continue with the upgrading of the facilities via proposed grants to be made. The Courtyard Garden sponsored by Southern Co-Op, Wilder Portsmouth and Landport Community Garden is a new project set to reform this area.

New bookings continue and we welcome the NHS Blood Donning Service that will be starting in October 2023.

Social Enterprise

Future funding is needed to allow the project to continue to expand. The main aims will be to further develop the existing workstreams and to continue to work in conjunction with other local organisations as appropriate.

Employ Ability

Funding for our Into-Work Skill Coaches will run out in July 2023; therefore, further funding will be need to be sought. If this is not fully achieved, then it will become part of the Inter Activ project.

Big Charity Bash

Enable Ability will be supporting this new venture – which is being put in place for all local charities - 2 stalls being manned with participants, staff and trustees taking part at its opening event in August.

Longer Term

All of our services are needs-led and are only developed to meet demand in a planned and financially prudent way, thus ensuring all projects stand on a sound financial footing.

Enable Ability works very hard to ensure its name is synonymous with exceptional standards of care and support.

Structure, governance and management

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

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

Name	Background	Skills/Experience for Enable Ability	Specific Role
Jon Muller	Social services	- Strategy and service development - Senior operational manager - Social services Inspector	Chairman
Stuart Elsom	Registered disabled	- Registered disabled - Music (at Horizon Centre and PDF) - 30 years committee experience	Vice chairman (Disabled)
Joe Harbour	Finance	- Financial management - Senior financial manager - Treasurer for various charities	Treasurer, Facilities manager
Drew Ramsay	IT Business	- Technical IT - Programme management - Business management	Vice chairman & IT support & strategy
Bill John	IT Business	- Programme management - Business management - Graphics/photography, website management	Marketing, publications

ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Alison Bowie	Parent	- Parent	Fundraising
Dan Davies	Charities	- Experience in funding - Charity administration	Fundraising Grant making advisor
Kerry Blomerus	Legal	- Solicitor	- Legal and advisory

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Governing document

Enable Ability is a registered charity (charity number 276422) and a company limited by guarantee (company number 1405937). Charity registration was achieved in 1950 and company status in 1979. The charitable company is governed by its Memorandum and Articles of Association which are regularly reviewed.

Recruitment and appointment of new Trustees

Trustees are appointed by the Members at the Annual General Meeting in accordance with the charitable company's Memorandum and Articles of Association. No external bodies have the right to appoint Trustees.

Pay/Salary Setting

All of our employee's jobs have up to date job descriptions; these are compared to local authority pay scales each year and then assimilated to ensure our pay scales / job descriptions match those of the local authority.

This year has seen a minimum wage increase by an average of 9.7%. To give all of our staff a 9.7% increase would not have been financially viable - especially as reserves have had to be used over the past 2 years. Therefore, the 58% of our staff on minimum wage will be given the 9.7% award with all other staff receiving a 6.1% increase - this in line with annual average pay growth at the time of the award. The cost of this increase to the charity is estimated at £70,600 for this year.

A third of the Trustees, the longest serving third, are required to retire by rotation each year at the Annual General Meeting but may seek re-election. The Trustees required to retire at the forthcoming annual general meeting are Mrs A Bowie and Mr D Ramsay. Both Trustees have offered themselves for re-election.

Auditor

In accordance with the company's articles, a resolution proposing that Jones Avens Limited be reappointed as auditor of the company will be put at a General Meeting.

Employee Benefit Obligations

During the year the charity operated a defined contribution scheme for some of its employees. If an employee contributes 5% or more of their salary to the scheme the charity makes a contribution of 8% of the employee's basic salary. This was amended from 2013 so that for new employees wishing to join, the employer contribution would be 3%.

The scheme is independently administered by Scottish Widows with advice given by Radcliffe & Co Life and Pensions Ltd. The employer's contributions during the year were £11,120 (2022: £10,431). The pension liability as at 31st March 2023 was £2,227 (2022: £2,089). The estimated cost for the charity for the year to 31st March 2024 is £11,800.

From 1st May 2014 auto-enrolment began and all hourly paid staff joined the NEST scheme as they became eligible, with the employer cost for the year being £4,670 (2022: £3,153). The pension liability as at 31st March 2023 was nil (2022: nil). The estimated cost to the charity for the year to 31st March 2024 is £5,000.

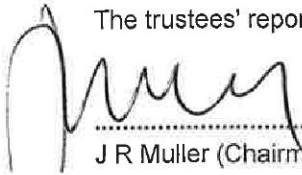
ENABLE ABILITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Related Party Disclosures

Some trustee directors are associated with organisations - such as Portsmouth City Council - that undertook transactions with the charitable company. All such transactions were undertaken in accordance with the charity's normal agreement with suppliers. None of the relevant trustee directors were in a position of material influence in the organisations concerned such that transactions between the charitable company and the organisations require disclosure in the financial statements.

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



J R Muller (Chairman)
Chair

Date: 27th July 2023

ENABLE ABILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Enable Ability for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ENABLE ABILITY

Opinion

We have audited the financial statements of Enable Ability (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ENABLE ABILITY

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Identification and assessment of irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We designed procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures were capable of detecting irregularities, including fraud is detailed below:

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the association, including the Charities Act;
- we obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- we made enquiries of those charged with governance and management concerning:
 - the risks of fraud;
 - instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- we allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ENABLE ABILITY

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- performing analytical procedures to identify any unusual or unexpected relationships.
- evaluating whether the selection and application of accounting policies by the entity that may be indicative of fraudulent financial reporting resulting from management's effort to manage earnings.
- assessing whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias.
- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- incorporating an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
- corroborating the business rationale for transactions outside the normal course of business.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- the effectiveness of the entity's internal controls;
- the nature, timing and extent of audit procedures performed; and
- the absence of contradictory evidence.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ENABLE ABILITY


Claire Norwood BSc FCA ATII (Senior Statutory Auditor)
for and on behalf of Jones Avens Limited

11/8/23

Chartered Accountants
Statutory Auditor

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Jones Avens Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ENABLE ABILITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	4	502,512	-	502,512	32,551	-	32,551
Charitable activities	5	964,944	276,726	1,241,670	563,738	352,414	916,152
Investments	6	41,057	-	41,057	42,851	-	42,851
Total income		1,508,513	276,726	1,785,239	639,140	352,414	991,554
<u>Expenditure on:</u>							
Raising funds	7	12,098	-	12,098	-	-	-
Charitable activities	8	1,020,435	250,496	1,270,931	715,596	342,807	1,058,403
Total expenditure		1,032,533	250,496	1,283,029	715,596	342,807	1,058,403
Net gains/(losses) on investments	12	2,209	-	2,209	4,796	-	4,796
Net incoming/(outgoing) resources before transfers		478,189	26,230	504,419	(71,660)	9,607	(62,053)
Gross transfers between funds		13,990	(13,990)	-	-	-	-
Net movement in funds		492,179	12,240	504,419	(71,660)	9,607	(62,053)
Fund balances at 1 April 2022		528,423	9,607	538,030	600,083	-	600,083
Fund balances at 31 March 2023		1,020,602	21,847	1,042,449	528,423	9,607	538,030

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

All income and expenditure derive from continuing activities.

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

ENABLE ABILITY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	14		620,229		145,430
Investments	15		57,326		162,765
			<u>677,555</u>		<u>308,195</u>
Current assets					
Debtors	16	51,271		72,013	
Cash at bank and in hand		360,961		183,330	
		<u>412,232</u>		<u>255,343</u>	
Creditors: amounts falling due within one year	17	(47,338)		(25,508)	
Net current assets			<u>364,894</u>		<u>229,835</u>
Total assets less current liabilities			<u>1,042,449</u>		<u>538,030</u>
Income funds					
Restricted funds	19		21,847		9,607
Unrestricted funds			1,020,602		528,423
			<u>1,042,449</u>		<u>538,030</u>

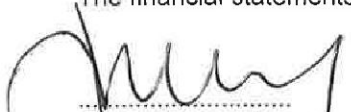
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27th July 2023.


.....
J R Muller (Chairman)
Trustee
Company registration number 01405937

ENABLE ABILITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		511,325		(203,087)
Investing activities					
Purchase of tangible fixed assets		(482,399)		-	
Proceeds from disposal of investments		107,648		(2,205)	
Investment income received		41,057		42,851	
Net cash (used in)/generated from investing activities			(333,694)		40,646
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			177,631		(162,441)
Cash and cash equivalents at beginning of year			183,330		345,771
Cash and cash equivalents at end of year			<u>360,961</u>		<u>183,330</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Enable Ability is a private company limited by guarantee incorporated in England and Wales. The registered office is .

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Building 2% Straight Line, Land not depreciated
Leasehold land and buildings	Enter depreciation rate via StatDB - cd75
Fixtures and fittings	20% Reducing Balance
Computers	33% Straight Line
Motor vehicles	25% Straight Line

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Value of donation of long leasehold property

During the year a long leasehold property, The Landport Community Centre, was donated to the charity. The property will be used by the charity to deliver its charitable purpose. The centre has been recognised as a donation and corresponding asset in accordance with the SORP. The value to the charity has been estimated to be the net book value of the long lease as at the transfer of the lease to Enable Ability.

3 Previous name

There was an administrative error when the Company name was originally lodged at Company House. This was identified within this financial year and adjusted from "Enableability" to "Enable Ability".

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	492,257	25,289
Legacies receivable	10,000	7,191
Membership fees	255	71
	<u>502,512</u>	<u>32,551</u>

Donation of Landport Community Centre

The transfer of the lease of Landport Community Centre from Landport Community Centre Association to Enable Ability was completed during the year. This accounts for £482,399 of the Donations & Gifts figure shown above and is detailed under note 14 – Tangible Fixed Assets as an addition to leasehold land and buildings. The only cost to Enable Ability were legal and administrative ones.

5 Charitable activities

	2023	2022
	£	£
Fees	114,422	59,901
Grants and services provided under contract	1,078,824	834,603
Events and fundraising	48,424	21,648
	<u>1,241,670</u>	<u>916,152</u>
Analysis by fund		
Unrestricted funds	964,944	563,738
Restricted funds	276,726	352,414
	<u>1,241,670</u>	<u>916,152</u>

Included in the above are the following grants received:

Children in Need	34,994	29,880
Childwick Trust		7,500
Big Lottery Fund	115,499	67,722
Arimathea Charitable Trust		100
Waitrose Ltd		333
Covid grants and CJRS		40,976
Co-op Community Fund	2,500	1,900
Hants and Isle of Wight Charity Foundation	61,179	44,696
The Asda Foundation	400	500
Landport Community Centre Association		13,000

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities	(Continued)	
William Sutton Prize		569
Abri Group Ltd	8,988	1,500
Sports England - Energise Me	9,755	1,920
Action Hampshire Communities Against Cancer		10,400
Solent Acadamies Trust		2,570
Arnold Clarke Autos		3,500
Ecclestical Movement		1,000
Barrett Foundation		1,000
Southwick Revival		150
Victorious Festival		1,500
Government Apprentice Incentive Scheme		1,500
B&Q Funding		5,000
Hant County Council short breaks fund	21,590	
Vivid Housing Ltd	19,000	
Wave 105 Cash for Kids	5,500	
Department for Work and Pensions - for training	2,986	
Tesco Community Fund	1,500	
The Hive	2,000	
Natural England	1,156	
Marks and Spencer	1,000	
Benefact Group	1,000	
South Downs National Park	1,000	
Rotary Club of Portsmouth and Southsea	1,200	
Land Securities	250	
McDonalds	140	
	291,637	237,216
	291,637	237,216

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	35,234	32,518
Investment income	2,224	4,694
Interest receivable	3,599	5,639
	41,057	42,851
	41,057	42,851

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

	Unrestricted funds	Total
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	12,098	-
	<u>12,098</u>	<u>-</u>

8 Charitable activities

	Services to disabled people and their families 2023 £	Services to disabled people and their families 2022 £
Staff costs	987,992	750,417
Charitable expenditure	140,448	200,757
	<u>1,128,440</u>	<u>951,174</u>
Share of support costs (see note 9)	137,859	103,729
Share of governance costs (see note 9)	4,632	3,500
	<u>1,270,931</u>	<u>1,058,403</u>
Analysis by fund		
Unrestricted funds	1,020,435	715,596
Restricted funds	250,496	342,807
	<u>1,270,931</u>	<u>1,058,403</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	7,600	-	7,600	3,325	-	3,325
Minibus running costs	8,436	-	8,436	5,864	-	5,864
Training	14,572	-	14,572	2,812	-	2,812
Office costs	12,588	-	12,588	18,522	-	18,522
Premises costs	62,814	-	62,814	47,167	-	47,167
Legal and professional	27,402	-	27,402	15,486	-	15,486
Recruitment and publicity	2,399	-	2,399	2,953	-	2,953
Sundry expenses	1,972	-	1,972	7,330	-	7,330
Bank charges	76	-	76	270	-	270
Audit fees	-	3,600	3,600	-	3,500	3,500
Accountancy	-	1,032	1,032	-	-	-
	<u>137,859</u>	<u>4,632</u>	<u>142,491</u>	<u>103,729</u>	<u>3,500</u>	<u>107,229</u>
Analysed between						
Charitable activities	<u>137,859</u>	<u>4,632</u>	<u>142,491</u>	<u>103,729</u>	<u>3,500</u>	<u>107,229</u>

Governance costs includes payments to the auditors of £3,600 (2022- £3,500) for audit fees and £1,032 (2022- Nil) for other services.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable activities	38	34
Support	2	3
Total	<u>40</u>	<u>37</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Employees		(Continued)	
Employment costs	2023 £	2022 £	
Wages and salaries	932,481	681,746	
Social security costs	39,656	39,157	
Other pension costs	15,855	29,514	
	<u>987,992</u>	<u>750,417</u>	

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

12 Net gains/(losses) on investments		Unrestricted funds	Unrestricted funds
	2023 £	2022 £	
Revaluation of investments		<u>2,209</u>	<u>4,796</u>

13 Taxation

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Tangible fixed assets	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Computers		Motor vehicles		Total
				£	£	£	£	
Cost								
At 1 April 2022	180,926	-	35,896	7,532	35,720	260,074		
Additions	-	482,399	-	-	-	482,399		
At 31 March 2023	180,926	482,399	35,896	7,532	35,720	742,473		
Depreciation and impairment								
At 1 April 2022	39,362	-	32,030	7,532	35,720	114,644		
Depreciation charged in the year	2,359	4,467	774	-	-	7,600		
At 31 March 2023	41,721	4,467	32,804	7,532	35,720	122,244		
Carrying amount								
At 31 March 2023	139,205	477,932	3,092	-	-	620,229		
At 31 March 2022	141,564	-	3,866	-	-	145,430		

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	162,765
Valuation changes	2,209
Disposals	(107,648)
At 31 March 2023	<u>57,326</u>
Carrying amount	
At 31 March 2023	<u>57,326</u>
At 31 March 2022	<u>162,765</u>

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	44,856	66,537
Prepayments and accrued income	6,415	5,476
	<u>51,271</u>	<u>72,013</u>

17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	18	35,754	18,128
Other creditors		6,952	7,380
Accruals and deferred income		4,632	-
		<u>47,338</u>	<u>25,508</u>

18 Deferred income

	2023 £	2022 £
Other deferred income	<u>35,754</u>	<u>18,128</u>

Deferred income is included in the financial statements as follows:

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Deferred income

(Continued)

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	35,754	18,128
Movements in the year:		
Deferred income at 1 April 2022	18,128	127,529
Released from previous periods	(18,128)	(127,529)
Resources deferred in the year	35,754	18,128
Deferred income at 31 March 2023	35,754	18,128

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Restricted funds

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

	Movement in funds			Movement in funds			
	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Befriending fund	175,150	(169,248)	5,902	-	(5,902)	-	-
Playscheme fund	93,221	(93,253)	(32)	-	-	32	-
Saturday Club fund	900	(1,059)	(159)	34,496	(34,337)	-	-
Hampshire Junior Club	300	(694)	(393)	21,590	(21,197)	-	-
Hampshire Teenage Project	5,500	(833)	4,667	-	(4,667)	-	-
Youth Scheme	22,410	(22,388)	22	-	-	(22)	-
Portsmouth Junior Club	12,500	(12,500)	-	-	-	-	-
Landport InterActiv	42,433	(42,833)	(400)	186,390	(151,483)	(14,000)	20,507
HYP/PTP/WIL Sports England	-	-	-	4,880	(4,880)	-	-
Portsmouth Youth Project	-	-	-	2,000	(2,000)	-	-
Lanport Centre	-	-	-	26,370	(25,030)	-	1,340
Hampshire Teenage/ Youth Project	-	-	-	1,000	(1,000)	-	-
	<u>352,414</u>	<u>(342,808)</u>	<u>9,607</u>	<u>276,726</u>	<u>(250,496)</u>	<u>(13,990)</u>	<u>21,847</u>

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	620,229	-	620,229	145,430	-	145,430
Investments	57,326	-	57,326	162,765	-	162,765
Current assets/(liabilities)	343,047	21,847	364,894	220,229	9,606	229,835
	<u>1,020,602</u>	<u>21,847</u>	<u>1,042,449</u>	<u>528,424</u>	<u>9,606</u>	<u>538,030</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Total remuneration and benefits of the key management personnel was £42,811 (2022: £42,558).

22 Cash generated from operations

	2023	2022
	£	£
Surplus/(deficit) for the year	504,419	(62,053)
Adjustments for:		
Investment income recognised in statement of financial activities	(41,057)	(42,851)
Fair value gains and losses on investments	(2,209)	(4,796)
Depreciation and impairment of tangible fixed assets	7,600	3,325
Movements in working capital:		
Decrease in debtors	20,742	12,246
Increase in creditors	4,204	443
Increase/(decrease) in deferred income	17,626	(109,401)
Cash generated from/(absorbed by) operations	<u>511,325</u>	<u>(203,087)</u>

23 Analysis of changes in net funds

The charity had no debt during the year.

24 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to assist with the preparation of the financial statements.

Enable Ability

England & Wales - Charity number 276422

Accounts

REGISTERED COMPANY NUMBER: 1405937 (England and Wales)
REGISTERED CHARITY NUMBER: 276422

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charitable company are:

- To provide care, welfare, interest and advancement of disabled people and their families and carers in the locality.
- To respond to the needs of the above people.

Enable Ability has the general aims of contributing to the quality of life for disabled people and those related to them in the greater Portsmouth area.

The full end of Covid restrictions had just occurred in March 2021; however, with many disabled people having to continue to isolate and a lot of our clients still very concerned, a number of our projects could not re-commence at the start of the financial year (1st April). Therefore, a small proportion of our workforce were still on furlough at the start of the year.

Most of our projects really re-started in May 2021 with regular testing in place, masks still being worn and screens being used in our offices. We would again like to thank all our staff and volunteers for their great commitment throughout the pandemic.

Thus our main objective for the coming year, dependent on Covid not recurring, was to get all of our services back to full operation, to get all of our staff off the furlough scheme and working to meet the needs of our client group.

We believe we achieved the above objective as all of our services came back on stream at the earliest opportunity. It did, however, take many months for some of our clients to start to be confident enough to meet-up again. By the end of the year all of our services were back to near capacity again with only three or four projects still searching for full funding.

The following is a summary of what was achieved:

Playschemes

Our playschemes had to adapt throughout the pandemic, from pre-Covid there being one large special needs scheme, into six pods held at different venues during Covid, into two settings - which has now continued.

From Easter two schemes ran at The Stacey Centre and Stamshaw & Tipner Centre respectively, although with strict Covid restrictions still in place; 82 children taking part for 1,991 hours. Easter also saw the start of the Marcus Rashford inspired Healthy Activities and Food (HAF) playschemes; the new funding that we received enabled us to run additional playschemes from Landport and Paulsgrove Community Centres with 33 children initially taking part for 842 hours. Easter themes saw egg-hunting, hot-cross bun making and spring bulbs being planted by our young people.

The Inclusive Playscheme, where children with mild to moderate levels of disability are able to attend main-stream holiday playschemes with the support of allocated Enable Ability staff members, gave families access to places for their children at 3 settings across the City. At Easter 21 children took part for 1,336 hours.

Our Summer playschemes were held at The Stacey Centre and Morelands Primary School with 91 children accessing 3,031 hours. A great number of these children having complex and specialist needs, a high proportion of them came to us as direct referrals from Social Services. With all of our playschemes there is huge demand, this especially so during the long summer school break which sees our waiting list grow considerably, thereby resulting in us placing limits on the number of days we can offer any individual. In an ideal world we would like our schemes to be expanded but funding and staffing issues make this very difficult.

Summer activities included trips to Paultons Park, Staunton Country Park and swimming; the woodland area and Multi-Use Games Area (MUGA) at Morelands School were also extensively used. Weekly themes included 'pirates', 'under the sea' and 'around the world'. Highlights included a fancy dress 'being a princess' day and an 'Olympics' day that enabled all children to take part at their level. The summer inclusive scheme at 3 settings was attended by 24 children for 2,796 hours.

ENABLEABILITY
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The autumn and February half-term schemes all ran at The Stacey Centre and Morelands Primary School with the Healthy Activities & Food (HAF) scheme taking place at Landport; the inclusive scheme took place at two further settings. In total 104 children attended for 1,405 hours in the autumn and 125 children attended for 1,582 hours in February. The highlights of the October scheme included HAF children taking the hovercraft to The Isle of Wight, Morelands children going to Paultons Park and Stacey children using Tamworth Park for outdoor activities. Additional highlights included the themed days, disco dressing up, pumpkin carving, biscuit making, circus day, children making their own instruments and a carnival day workshop.

We await the combined tender from the Local Authority for Short Breaks & Specialist Playschemes - which is due out in the autumn of 2022. If successful we look forward to continuing to deliver holiday playschemes into the future.

Landport Community Centre

We found ourselves to be the only Portsmouth Community Centre that was open during the pandemic, supplying thousands of meals from our kitchens to those in need. This, together with our playschemes running when Covid was at its highest, has led to us being awarded the Freedom of The City of Portsmouth - an award all our staff and volunteers can be immensely proud of.

Landport Community Centre is the base for Inter Activ (our Social Enterprise) and is also used for many other Enable Ability activities (including one of the HAF funded playschemes and a number of fund raising events) . It has also become a central hub for residents in the local Charles Dickens ward, an area which has the highest levels of deprivation in the city of Portsmouth and is within the 10% most deprived wards in the country.

Our Larder Scheme, which started at the beginning of this financial year, is run in a similar way to a food-bank and has nearly 400 members. The local community is supported here via Health & Wellbeing Events run by the NHS (that include Covid vaccination hubs) and early learning training being offered by Portsmouth City Council. Additionally, it is being used as an examination centre and, jointly with Abri Housing Association, a regular job club is provided to help local people to get into work. A 'Good Grub' club with instructions on how to cook together with a regular fitness class and the 'Live well in Landport' scheme (giving advice on a whole range of health and money items) all support people's wellbeing whilst our issue-based advocacy team is also there to help.

Some of our users include The Butterfly Project (which supports women from ethnic minorities facing specific challenges), local church groups, Scouts, a dance academy, surgeries for a local councillor and the police for courses to name just a few. There are also frequent birthday parties for children and we have even had a Muslim wedding.

Funding to help redecorate the Centre and refurbish the café was gratefully received via a generous Community Infrastructure Levy (CIL) grant from the Local Authority.

Inter Activ

Our Social Enterprise aims to offer our young people with disabilities the support that they need to obtain employment or move into future training / education. It has achieved this for approximately 25 participants at any one time through its employability work streams. These included working within the café, the computer repair shop and 'What's It Like?' (which entails the production of walk-through videos primarily for disabled people, now being used by the NHS, schools, hospitals and even shopping centres as an aid to visit as well as to take away any concerns they may have).

New streams which came on-board during the year included marketing and an arts, crafts & gardening provision. We have seen nearly all of our participants make notable progress in the year with a high percentage obtaining paid work or moving on to volunteering work; most participants attended a number of other courses, with several obtaining functional skills qualifications in Maths & English.

Inter Activ has been funded via the National Lottery and it is hoped that further funding can be achieved from this source to help continue this project.

Employ Ability

ENABLEABILITY
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

This was formed out of the Inter Activ project with the help of a grant from the European Social Fund; it aims to support disabled people into employment by working with employers as partners. During the year 51 people were enrolled into Employ Ability, with 36 participants progressing into employment, voluntary roles, apprenticeships or further education. Further funding will need to be secured for this project to beyond the late autumn of 2022.

Child Befriending

This service does what it says on a one-to-one basis for very high needs children. There was very little activity at the start of the year due to Covid, with a slow build-up coming out of the pandemic. In total 7,814 hours were delivered (4,653 in 2021 and 14,487 in 2020 - showing how slowly some disabled families began to come out of the pandemic) with 53 clients (48 in 2021 and 64 in 2020) given befriending by 55 staff (55 in 2021 and 97 in 2020).

Adult Befriending

This is an ongoing service offering companionship, support and encouragement to those who are socially or physically isolated through disability. In the age range of 18 to 25 the service gave 1,907 hours (680 in 2021 and 3,644 in 2020) - these being provided by 15 staff (13 in 2021 and 20 in 2020). Befriending for adults over the age of 25 amounted to 1,876 hours (610 in 2021 and 3,027 in 2020) of support being provided by 13 staff (16 in 2021 and 21 in 2020) to support 17 clients (19 in 2021 and 17 in 2020).

Saturday Club

This offers stimulating activities for children with very high dependency needs during school term time, whilst giving families and carers much needed respite. The project was run from Morelands Primary School with funding mainly received from Children in Need. 81 children attended (the scheme did not run in 2021 due to Covid; 86 children attended during 2020) and 42 staff supported them (67 in 2020). Themed activities included world book day, Mothers Day and Easter, together with very successful outings.

Wheelchair Basketball

This re-started after the pandemic and, by developing links with other clubs, has seen numbers grow. Outcomes for young people were individualistic but the main group outcomes included improvements in fitness and health. Four of our former players now play for National League teams and Team GB.

Junior Clubs

The Autism Support group, which is part-funded by Portsmouth City Council, changed its name during the year to Portsmouth Junior Club. Our existing Junior Club was re-named Hampshire Junior Club as it is funded by Hampshire County Council Short Breaks and supports young people living outside of Portsmouth but within South East Hampshire.

Both projects help young people aged 5 to 12 with physical and learning difficulties to take part in leisure and sport activities. The groups support over 45 families, encouraging young people to participate in the John Muir award scheme, whereby they can be themselves in wild places, engage in the natural environment and spend time outdoors. Additionally, there are event programmes for both of these clubs that include regular gym, sports and social events designed to support the young people's development.

Teenage Projects

Portsmouth Teenage Project, which is partly funded by Portsmouth City Council Short Breaks, works with young people aged 13 to 18 years; as well as regular weekly sessions during school term-time, the funding enables us to the project throughout the school holiday periods.

Hampshire Youth Project is dependent upon funding from grant-awarding organisations and applications are made to secure the necessary income on an on-going basis. This project supports young people aged 13 to 25 with mild to moderate disabilities. The activities are set to be challenging and rewarding and have included kayaking, paddle-boarding, a roller-skate disco, adventure golf, circus and wrestling trips, boating and downhill ski-ing within the year.

Portsmouth Youth Project

This is run throughout school holiday periods and, with weekly meetings during term-time, is specifically for young adults aged 18 to 25. It has a booming demand for activities from our service users but still requires funding from grant-awarding bodies to remain financially viable.

**ENABLEABILITY
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Altogether 35 young adults are registered on the scheme - with 25 or more of them attending each month. Its great strength is its capacity to develop friendships that are carried on away from the project, whereby the young people choose to meet up outside of the groups for social activities. A wide variety of activities took place during the year; these included trips to London, Chessington World of Adventures Theme Park and the Isle of Wight.

Parents have been very grateful for the benefit that this club brings, commenting regularly that their young people have grown in social skills, confidence and self-esteem since becoming part of the group.

Advocacy

This service has taken some time to come out of the pandemic owing to the impact of Covid. By the end of the year a drop-in surgery was established at Landport Community Centre and cases were starting to return. We anticipate that this service will be fully running early in the 2022-23 financial year, offering vital support to some of the most vulnerable people in the community.

Public Benefit: The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustees refer to public benefit throughout this report.

FINANCIAL REVIEW

Investment powers and policy

Under the memorandum and Articles of Association, the charitable company has the power to make any investment which the Trustees feel fit.

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Overview

Following the shutdown of many of our services in the previous year due to Covid and with staff coming back from being furloughed was always going to make this year an uncertain one financially. Add to this the financial pressures on households which slowed down considerably the donations made to charities and the fact that grant givers were only looking to support Covid projects throughout the previous year, meant that some of our income streams were greatly affected.

The minimum wage increase was a huge 6.6% and in some previous years it was not possible to give such a rise to all of our staff but this meant our junior staff were earning nearly as much as those taking on considerably more responsibility for their work with disabled people. Therefore, to keep the wage differentials between grades, a 6.6% pay increase was given to everyone from 1st April. Add to this the continuous training costs for staff, Disclosure & Barring Service (DBS) fees together with pension auto-enrolment contributions increasing - the additional costs to the charity have been considerable.

As 76% of our expenditure goes directly on paying our staff, the addition of 6.6% to the £820,000 we spent on staff costs in 2021 (which amounts to £54,000), means this amount has to be found next year just to stand still.

With staff being on furlough, it was not possible to make grant requests as regularly as usual. This has left our Hampshire Teenage Project, Portsmouth Youth Project and Advocacy Service in the main un-funded, apart from fees charged. Also Inter Activ, which is wholly funded by The National Lottery (and going into its final funding year of three), meant that due to the proportionally higher payments being made to cover set-up costs in the first year, the grant payments made did not cover the outgoing costs completely.

The Trustees have taken the view to support all of our projects through this difficult and unprecedented period and this has meant that significant levels of expenditure for these projects had to be met from reserves.

Our administrative costs are constantly monitored to ensure that as much income as possible goes into meeting the Charity's aims and objectives. We have close budgetary monitoring systems in place and are transparent in all of our dealings; in this way we minimise the financial risk to the future of the Charity.

Designated Funds

We received a legacy from the Estate of Mr Aubrey Gant of £232,707 in 2015 and the Trustees at that time decided that these funds should be set aside to possibly purchase a premise for our young people's 'Hub Project'. Having now taken over the running of Landport Community Centre and with Inter Activ (our Social Enterprise) being predominantly funded by the National Lottery it was agreed that this fund would help to run and maintain our Community Centre; at the end of the year £69,827 had been spent of this fund to date. It is hoped that in the fullness of time both the Community Centre and Inter Activ can stand on their own financially and a plan is in place to work towards this objective.

Reserves Policy

The Trustees feel that there is a need to have sufficient funds in reserve to cover all of our services to our client group for at least 3 months should there be a down-turn and our income streams stop. When calculating our reserves we do not include play-schemes as these would not proceed unless funding was in place - or at least confirmed before-hand. Our general reserve has therefore now been set at £216,000 and this will be maintained throughout 2022/23. Our aim is also to be able to replace our wheelchair accessible mini-bus when it becomes necessary and to this end over previous years a fund has been built-up, the fund now stands at £28,000 which has not been added to over the past year.

Long & Short-Term Financial Objectives

Our short-term objective for the forthcoming year and beyond is to break-even financially. This will mean great activity in the area of grant applications being made and our fundraising efforts producing a healthy income. Longer term, grants will need to be obtained to meet all projects that are not fully funded; this including Saturday Club, Portsmouth Youth Project, Hampshire Teenage Project and our Advocacy Service.

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Contribution of Volunteers

The Charity is blessed with the aid of many volunteers, especially within youth projects and advocacy. Within these areas ad-hoc hours are given to support and advise disabled people and a monetary figure could not be placed on this support. The Charity is to resume its annual volunteering event to which all of our volunteers are freely invited - and duly recognised for their contributions (including the presentation of awards). Our volunteers do so much to help the Charity and we warmly express our thanks and gratitude for all that they do.

Future Possible Concerns to Trustees

Inter Activ Lottery funding is nearing the end of its grant period. New bids for funding were made to The Lottery and The Henry Smith Charitable Foundation and it is hoped that full funding for our Social Enterprise scheme can be obtained for at least the next three years. Should these grant applications prove unsuccessful the financial future of the Social Enterprise will be in doubt.

Our Short Breaks funding with Portsmouth City Council - which covers our playschemes, Portsmouth Teenage and Holiday Scheme and Portsmouth Junior Club - has been extended until the end of March 2023. We will therefore have to wait for the outcome of a new tender from PCC to be issued in the autumn of 2022 to ascertain the longer-term future of the above schemes.

A funding council has been set-up to look at the need for future funding, especially for the un-funded projects already mentioned. Should grants, together with additional donations, legacies and fundraising not meet our budgetary plans then these unfunded projects will have to be seriously reviewed by Trustees as to whether they can continue.

1. Costs

Looking ahead, our electricity bills to run our Community Centre are estimated to increase by 189% from an average of £750 per month to £2,150 per month; other utility bills will surely follow with the potential consequence of a drain on our Hub fund reserve unless hiring fees are raised substantially next year.

Wage costs rose by 6.6% in April - costing an additional £54,000 per annum and, with inflation set to grow rapidly in the coming year, future minimum wage rises may well be met with concerns.

Liability and other insurances are ever increasing, costing £11,609 last year and these rises will continue.

The need therefore for considerable additional income through grant applications and fundraising to keep pace is an on-going concern.

2. Strategic Future

In October 2021 our Away-Day for team leaders and Trustees re-built out 3-year plan for the future, this to meet the needs of our client base as we see ourselves as a client led charity. We are constantly changing and need to continue to evolve around the needs of the disabled people we serve. It is most important that this happens, especially as any Charity which does not listen and act on what matters most to its clients has a limited future. It is hoped that everyone who currently supports the charity agrees with the way it moves forward and continues to support its work; without such support our future progress could be of some concern.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FUTURE PLANS

Landport Community Centre:

The key aims are to increase bookings / new hirings - especially for those living in the locality, to fill all areas and to achieve a financial break-even position. Additionally we aim to continue with the upgrading of the facilities via proposed grants to be made.

Social Enterprise:

To seek future funding which will allow the project to continue. There will be a need to identify a new local care-home for the gardening project. The main aim will then be to further develop the existing work-streams and to continue to work in conjunction with other local organisations as appropriate, e.g. the Conan Doyle project.

Employ Ability:

Our Into Work Skill Coaches funding will run out in November 2022. Therefore, further funding will be necessary for the service to continue.

Playschemes, Portsmouth Teenage Project & Holiday Scheme and Portsmouth Junior Club - Short Break Funding

Our contract with Portsmouth City Council runs out in March 2023 with re-tendering due to take place in the autumn of 2022. The (HAF) healthy eating and food project will also be seeking a 3-year contract during the next year.

Award Scheme

An award scheme for our young adults was approved at our Away-Day and it is hoped everyone from Portsmouth Youth Project will take part in achieving set goals within this new scheme.

Longer Term:

All of our services are needs-led and are only developed to meet demand in a planned and financially prudent way, thus ensuring all projects stand on a sound financial footing.

Enable Ability works very hard to ensure its name is synonymous with exceptional standards of care and support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Enable Ability is a registered charity (charity number: 276422) and a company limited by guarantee (company number: 1405937). Charity registration was achieved in 1950 and company status in 1979.

The charitable company is governed by its Memorandum and Articles of Association which were revised in October 2001.

Recruitment and appointment of new trustees

Trustees are appointed by the Members at the Annual General Meeting in accordance with the charitable company's Memorandum and Articles of Association. No external bodies have the right to appoint trustees.

Pay/Salary Setting:

All of our workers jobs have up to date job descriptions and these are compared to local authority pay scales each year. These are then assimilated to ensure our pay scales/job descriptions match those of the local authority. This year has seen a minimum wage increase by an average of 6.6% and everyone employed by the Charity received this award. The cost of this increase to the charity is estimated at £54,000 for this year.

Organisational structure

The board of trustees, or the Executive Committee, of between 6 and 12 members who meet regularly, administer the charitable company. A manager is appointed by the trustees to manage the day-to-day operations of the charitable company.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustee directors are introduced to the operations of the organisation and are given information on the responsibilities of being a trustee and director as well as copies of the charitable company's Memorandum and Articles of Association. Training is provided to trustee directors when required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

1405937 (England and Wales)

Registered Charity number

276422

Registered office

311-313 Copnor Road
Portsmouth
Hampshire
PO3 5EG

Trustees

Name	Background	Skills/Experience for Enableability	Specific role
Jon Muller	Social Services	* Strategy and service development * Senior operational manager * Social services Inspector	Chairman
Stuart Elsom	Registered Disabled	* Registered disabled * Music (at Horizon Centre and PDF) * 28 years committee experience	Vice chairman (Disabled)
Joe Harbour	Finance	* Financial management * Senior financial manager	Treasurer, Facilities manager
Drew Ramsay	IT Business	* Treasurer for various charities * Technical IT * Programme management * Business management	Vice chairman & IT Support & strategy
Nicole Quinquenel (Resigned 26 July 2021)	Legal	* Administration * Legal process	
Bill John	IT Business	* Programme management * Business management * Graphics/photography, website management	Marketing, publications
Paul Fielon (Resigned 26 July 2021)	Education	* Education process * School management	Inclusion, procedures
Alison Bowie	Parent	* Parent	Fundraising
Dan Davies (Appointed 25 November 2021)	Charities	* Experience in funding * Charity administration	Grant making advisor
Kerry Blomerus (Appointed 25 November 2021)	Legal	* Solicitor	Legal & advocacy

A third of the trustees, the longest serving third, are required to retire by rotation each year at the annual general meeting but may seek re-election.

The Trustee required to retire at the forthcoming annual general meeting are Mr Harbour and Mr S Elsom. Both Trustees have offered themselves for re-election.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

R Soutar

Auditors

P J Underwood, FCCA
Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Solicitors

Blake Morgan
Harbour Court
Compass Road
North Harbour
Portsmouth
Hampshire
PO6 4ST

Bankers

Lloyds Bank PLC
113 Commercial Road
Portsmouth
Hampshire
PO1 1BY

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Enableability (A Company Limited by Guarantee) for the purposes of company law) 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).

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 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.

AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

.....
J Harbour - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

Opinion

We have audited the financial statements of Enableability (A Company Limited by Guarantee) (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

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 Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

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 Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

Use of our report

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

Paul Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date:

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	32,480	-	32,480	27,604
Charitable activities					
Services to disabled people and their families		478,178	352,414	830,592	790,560
Other trading activities	3	85,630	-	85,630	36,594
Investment income	4	42,851	-	42,851	37,341
Total		<u>639,139</u>	<u>352,414</u>	<u>991,553</u>	<u>892,099</u>
EXPENDITURE ON					
Charitable activities					
Services to disabled people and their families	6	715,595	342,807	1,058,402	1,007,205
Net gains on investments		4,796	-	4,796	47,884
NET INCOME/(EXPENDITURE)		<u>(71,660)</u>	<u>9,607</u>	<u>(62,053)</u>	<u>(67,222)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		600,083	-	600,083	667,305
TOTAL FUNDS CARRIED FORWARD		<u><u>528,423</u></u>	<u><u>9,607</u></u>	<u><u>538,030</u></u>	<u><u>600,083</u></u>

The notes form part of these financial statements

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	145,430	148,755
Investments	13	162,765	155,764
		<u>308,195</u>	<u>304,519</u>
CURRENT ASSETS			
Debtors	14	72,013	84,259
Cash at bank and in hand		183,330	345,771
		<u>255,343</u>	<u>430,030</u>
CREDITORS			
Amounts falling due within one year	15	(25,508)	(134,466)
		<u>229,835</u>	<u>295,564</u>
NET CURRENT ASSETS			
		<u>229,835</u>	<u>295,564</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		538,030	600,083
NET ASSETS			
		<u>538,030</u>	<u>600,083</u>
FUNDS			
	17		
Unrestricted funds		528,424	600,083
Restricted funds		9,606	-
		<u>538,030</u>	<u>600,083</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
J Harbour - Trustee

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(170,569)	57,427
Net cash (used in)/provided by operating activities		<u>(170,569)</u>	<u>57,427</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(5,033)
Purchase of fixed asset investments		-	(120,120)
Sale of fixed asset investments		(2,205)	98,169
Sale of investment property		-	(47,884)
Interest received		5,639	6,399
Dividends received		4,694	3,067
Net cash provided by/(used in) investing activities		<u>8,128</u>	<u>(65,402)</u>
Change in cash and cash equivalents in the reporting period			
		(162,441)	(7,975)
Cash and cash equivalents at the beginning of the reporting period		<u>345,771</u>	<u>353,746</u>
Cash and cash equivalents at the end of the reporting period		<u>183,330</u>	<u>345,771</u>

The notes form part of these financial statements

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(62,053)	(67,222)
Adjustments for:		
Depreciation charges	3,325	3,252
Gain on investments	(4,796)	(47,884)
Interest received	(5,639)	(6,399)
Dividends received	(4,694)	(3,067)
Decrease in debtors	12,246	50,551
(Decrease)/increase in creditors	(108,958)	128,196
Net cash (used in)/provided by operations	<u>(170,569)</u>	<u>57,427</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	345,771	(162,441)	183,330
	<u>345,771</u>	<u>(162,441)</u>	<u>183,330</u>
Total	<u>345,771</u>	<u>(162,441)</u>	<u>183,330</u>

The notes form part of these financial statements

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Long leasehold	- 25% on reducing balance
Fixtures and fittings	- 20% on cost and 20% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Individual fixed assets costing £500 or more are capitalised at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Auto-enrolment through the NEST scheme for hourly paid staff is implemented as staff become eligible.

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations from individuals and corporate entities	22,874	24,742
Gift aid income	2,415	2,862
Legacies	7,191	-
	32,480	27,604

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Membership income	71	250
Fees	59,903	25,914
DBS charges	4,008	1,309
Events	21,648	9,121
	85,630	36,594

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	32,518	27,875
Investment income	4,694	3,067
Interest on UK bank balances	2,577	2,795
Interest - UK fixed interest securities	3,062	3,604
	42,851	37,341

All investment income is derived from assets held in the United Kingdom.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Project income	Services to disabled people and their families	59,959	7,924
Grants	Services to disabled people and their families	770,633	782,636
		<u>830,592</u>	<u>790,560</u>

Grants received, included in the above, are as follows:

		2022	2021
		£	£
Children In Need		29,880	-
Rotary Club		-	1,675
Local Authorities		533,417	298,783
Childwick Trust		7,500	-
Big Lottery Fund		67,722	50,582
Tesco Charity Trust		-	500
Cash For Kids/Wave105		-	700
Arimathea Charitable Trust		100	100
Waitrose Ltd		333	666
School for Social Entrepreneurs		-	250
Coronavirus Job Retention Scheme and Covid Grants		40,976	398,490
Radian Group		-	4,000
Co-Op Community Fund		1,900	4,610
Hants & Isle of Wight Charity Foundation		44,696	10,230
The Asda Foundation		500	300
The Partnership Foundation		-	500
Landport Community Centre Association		13,000	10,000
Good Things Foundation		-	1,250
William Sutton Prize		569	-
Abri Group Ltd		1,500	-
Energise Me		1,920	-
Action Hampshire Communities Against Cancer		10,400	-
Solent Academies Trust		2,570	-
Arnold Clarke Autos		3,500	-
Ecclestical Movement		1,000	-
Barrett Foundation		1,000	-
Southwick Revival		150	-
Victorious Festival		1,500	-
Government Apprentice Incentive Scheme		1,500	-
B&Q Funding		5,000	-
		<u>770,633</u>	<u>782,636</u>

Deferred grant income not included in the above is disclosed in note 15.

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Services to disabled people and their families	910,574	147,828	1,058,402

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Services to disabled people and their families	144,328	3,500	147,828

Support costs, included in the above, are as follows:

Management

	2022	2021
	Services to disabled people and their families £	Total activities £
Administrative payroll costs	40,598	72,438
Minibus running costs	5,864	4,447
Training	2,812	283
Telephone	4,397	4,608
Postage and stationery	6,697	3,656
Insurance	11,760	10,459
Rates and water	1,751	6,019
Light and heat	12,920	14,258
Legal and professional fees	15,486	18,136
Equipment and copier	7,428	26,228
Maintenance and cleaning	20,737	8,489
Recruitment and publicity	2,953	2,703
Sundry expenses	5,867	5,418
Depreciation	3,325	3,252
Bank charges	270	793
Subscriptions	1,463	-
	<u>144,328</u>	<u>181,187</u>

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

7. SUPPORT COSTS - continued
Governance costs

	2022	2021
	Services to disabled people and their families	Total activities
	£	£
Auditors' remuneration	3,500	3,500
	<u>3,500</u>	<u>3,500</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	3,500	3,500
Depreciation - owned assets	3,325	3,252
	<u>3,325</u>	<u>3,252</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ending 31st March 2021.

Trustees' expenses

During the year no (2021: no) trustees were reimbursed for out-of-pocket expenses on behalf of the charity.

10. STAFF COSTS

	2022	2021
	£	£
Salaries and wages	710,205	640,774
Social security costs	82,786	92,282
Pension costs	29,439	24,528
	<u>822,430</u>	<u>757,584</u>

The average number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2022	2021
Charitable activities	34	34
Support	3	3
	<u>37</u>	<u>37</u>

No employee received emoluments in excess of £60,000 (2021: none).

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,604	-	27,604
Charitable activities			
Services to disabled people and their families	248,208	542,352	790,560
Other trading activities	36,594	-	36,594
Investment income	37,341	-	37,341
Total	349,747	542,352	892,099
EXPENDITURE ON			
Charitable activities			
Services to disabled people and their families	464,853	542,352	1,007,205
Net gains on investments	47,884	-	47,884
NET INCOME/(EXPENDITURE)	(67,222)	-	(67,222)
RECONCILIATION OF FUNDS			
Total funds brought forward	667,305	-	667,305
TOTAL FUNDS CARRIED FORWARD	600,083	-	600,083
12. TANGIBLE FIXED ASSETS	Freehold property £	Long leasehold £	Fixtures and fittings £
COST			
At 1 April 2021	180,926	43,048	35,896
Disposals	-	(43,048)	-
At 31 March 2022	180,926	-	35,896
DEPRECIATION			
At 1 April 2021	37,003	43,048	31,064
Charge for year	2,359	-	966
Eliminated on disposal	-	(43,048)	-
At 31 March 2022	39,362	-	32,030
NET BOOK VALUE			
At 31 March 2022	141,564	-	3,866
At 31 March 2021	143,923	-	4,832

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	35,720	7,532	303,122
Disposals	-	-	(43,048)
	<u>35,720</u>	<u>7,532</u>	<u>260,074</u>
At 31 March 2022	35,720	7,532	260,074
DEPRECIATION			
At 1 April 2021	35,720	7,532	154,367
Charge for year	-	-	3,325
Eliminated on disposal	-	-	(43,048)
	<u>35,720</u>	<u>7,532</u>	<u>114,644</u>
At 31 March 2022	35,720	7,532	114,644
NET BOOK VALUE			
At 31 March 2022	-	-	145,430
	<u>-</u>	<u>-</u>	<u>145,430</u>
At 31 March 2021	-	-	148,755
	<u>-</u>	<u>-</u>	<u>148,755</u>

Freehold land and buildings include freehold land of £63,000 that is not depreciated.

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2021	155,764
Disposals	(56,252)
Revaluations	4,796
Cash available to invest	58,457
	<u>162,765</u>
At 31 March 2022	162,765
NET BOOK VALUE	
At 31 March 2022	162,765
	<u>162,765</u>
At 31 March 2021	155,764
	<u>155,764</u>

Analysis of investments by type:

	2022 £	2021 £
Equities	104,308	155,551
Cash held within the investment portfolio	58,457	213
	<u>162,765</u>	<u>155,764</u>

There were no investment assets outside the UK.

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	66,537	79,189
Prepayments and accrued income	5,476	5,070
	<u>72,013</u>	<u>84,259</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors and accruals	7,380	6,937
Deferred income	18,128	127,529
	<u>25,508</u>	<u>134,466</u>

	2022	2021
	£	£
Brought forward	127,529	1,250
Amount released to incoming resources	(127,529)	(1,250)
Amount deferred in year	18,128	127,529
	<u>18,128</u>	<u>127,529</u>
Carried forward	<u>18,128</u>	<u>127,529</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	145,430	-	145,430	148,755
Investments	162,765	-	162,765	155,764
Current assets	227,609	27,734	255,343	430,030
Current liabilities	(7,380)	(18,128)	(25,508)	(134,466)
	<u>528,424</u>	<u>9,606</u>	<u>538,030</u>	<u>600,083</u>

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	380,819	(19,631)	361,188
Hub project designated fund	219,264	(52,028)	167,236
	<u>600,083</u>	<u>(71,659)</u>	<u>528,424</u>
Restricted funds			
Befriending fund	-	5,902	5,902
Playscheme fund	-	(32)	(32)
Saturday Club fund	-	(159)	(159)
Junior Club fund	-	(394)	(394)
Hampshire Teenage Project	-	4,667	4,667
Youth Scheme	-	22	22
Landport InterActiv	-	(400)	(400)
	<u>-</u>	<u>9,606</u>	<u>9,606</u>
TOTAL FUNDS	<u><u>600,083</u></u>	<u><u>(62,053)</u></u>	<u><u>538,030</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	639,139	(663,566)	4,796	(19,631)
Hub project designated fund	-	(52,028)	-	(52,028)
	<u>639,139</u>	<u>(715,594)</u>	<u>4,796</u>	<u>(71,659)</u>
Restricted funds				
Befriending fund	175,150	(169,248)	-	5,902
Playscheme fund	93,221	(93,253)	-	(32)
Saturday Club fund	900	(1,059)	-	(159)
Junior Club fund	300	(694)	-	(394)
Hampshire Teenage Project	5,500	(833)	-	4,667
Youth Scheme	22,410	(22,388)	-	22
EA Autism Support	12,500	(12,500)	-	-
Landport InterActiv	42,433	(42,833)	-	(400)
	<u>352,414</u>	<u>(342,808)</u>	<u>-</u>	<u>9,606</u>
TOTAL FUNDS	<u><u>991,553</u></u>	<u><u>(1,058,402)</u></u>	<u><u>4,796</u></u>	<u><u>(62,053)</u></u>

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	448,041	(67,222)	380,819
Hub project designated fund	219,264	-	219,264
	<u>667,305</u>	<u>(67,222)</u>	<u>600,083</u>
TOTAL FUNDS	<u>667,305</u>	<u>(67,222)</u>	<u>600,083</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	349,747	(464,853)	47,884	(67,222)
Restricted funds				
Junior Club fund	2,550	(2,550)	-	-
Portsmouth Teenage Project	500	(500)	-	-
Landport InterActiv	140,812	(140,812)	-	-
Coronavirus Support Fund	398,490	(398,490)	-	-
	<u>542,352</u>	<u>(542,352)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>892,099</u>	<u>(1,007,205)</u>	<u>47,884</u>	<u>(67,222)</u>

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. MOVEMENT IN FUNDS - continued

Befriending fund:- Offering companionship support and encouragement to those who are socially or physically isolated through disability. Helping the individuals to achieve a greater level of independence and participation within their own community.

Advocacy fund:- A one to one partnership where the advocate supports their partner by representing or helping to represent their views. This assistance can help in all walks of life, e.g. benefits, independent living, education, finance, health, holidays, employment, training, etc.

Playscheme fund:- A play scheme which is offered during school holiday periods for young people who have severe physical and/or learning difficulties and need a high level of supervision. Aimed at giving the individual stimulating activities and valuable respite for families.

Saturday Club fund:- Aiming to give young people stimulating activities on a Saturday within a school and thus respite to families.

Junior Club fund:- Helps young people aged 5 to 12 years with a physical disability take part in leisure and sport activities. They are supported by staff and volunteers who give them the necessary help to enable them to take a full and active part in the activities.

Child Befriending fund:- Families And Carers Extra Support is aimed at giving support to families who have a disabled child. The support is flexible, based in the child's home, can cover things from recreational trips to responding to emergency situations such as a family crisis. The expenditure on this activity is at the discretion of the trustees and although there is performance monitoring, there are no clawback provisions.

Hampshire Teenage Project:- This is similar to our Portsmouth Teenage Project for young people aged 14 to 21 with a variety of disabilities and/or special education needs (SEN) from the Fareham, Gosport, Havant, Waterlooville, Hayling Island and Emsworth areas. The young people have stated the project is making a difference to their lives through 'Making good friends,' 'having fun,' and 'greater independence skills.'

Portsmouth Teenage Project:- This teenage youth project for 14 to 18 year olds runs activities for young people with mild to moderate learning difficulties and physical disabilities. Being funded by Portsmouth City Council it covers only young people based in Portsmouth. It enables these young people to take part in activities that they 'want to do' and it helps prepare our teenagers for their future.

Portsmouth Youth Scheme: This offers activities and trips during school holiday periods to young disabled people up to the age of 25, it meets at the Charles Dickens Centre in Buckland.

Autism Support: A group which is run to offer social and sports activities for people with autism who meet on a regular basis.

Landport Inter Activ: The running of a Community Centre to assist in the life of the local community and offer Enable Ability projects the usage of the facilities there. Inter Activ, our new Social Enterprise, is mainly based at the Centre and aims to give training to support disabled people to move into employment or further education.

HMRC Covid Support Reserve: Being monies received from HMRC in relation to the Coronavirus Job Retention Scheme and Coronavirus Statutory Sick Pay Rebate Scheme to reimburse staff costs during the Covid 19 Pandemic.

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

18. EMPLOYEE BENEFIT OBLIGATIONS

During the year the charity operated a defined contribution scheme for some of its employees. If an employee contributes 5% or more of their salary to the scheme the charity makes a contribution of 8% of the employee's basic salary. This was amended from 1st January 2013 so that for new employees wishing to join, the employer contribution would be 3%. The scheme is independently administered by Scottish Widows with advice given by Radcliffe & Co Life and Pensions Ltd. The employer's contributions during the year were £10,431 (2021: £10,208). The pension liability as at 31st March 2022 was £2,089 (2021: £2,044). The estimated cost to the charity for the year 31st March 2023 is £11,000.

From 1st May 2014 auto-enrolment began and all hourly paid staff joined the NEST scheme as they became eligible, with the employer cost for the year being £3,153 (2021: £1,001). The pension liability as at 31st March 2022 was nil (2021: £284). The estimated cost to the charity for the year 31st March 2023 is £3,500.

19. RELATED PARTY DISCLOSURES

Some trustee directors are associated with organisations, such as Portsmouth City Council, that undertook transactions with the charitable company. All such transactions were undertaken in accordance with the charity's normal agreements with suppliers. None of the relevant trustee directors were in a position of material influence in the organisations concerned such that transactions between the charitable company and the organisations require disclosure in the financial statements.

The charity's Company Secretary is a member of the funding committee at Children in Need. The Company Secretary has no influence over the funding decisions made regarding Enableability's funding. Total income from Children in Need during the year was nil (2021: nil). £23,439 was received during 2020 and was included within deferred income for 2021. The contract with Children in Need continues after a Covid break..

The key management personnel of the Charity comprises the manager who is responsible for the day-to-day activities of the charity. Total remuneration and benefits of the key management personnel was £42,558 (2021: £42,057).

20. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

21. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Enable Ability

England & Wales - Charity number 276422

Accounts

REGISTERED COMPANY NUMBER: 1405937 (England and Wales)
REGISTERED CHARITY NUMBER: 276422

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charitable company are:

- To provide care, welfare, interest and advancement of disabled people and their families and carers in the locality.
- To respond to the needs of the above people.

Enable Ability has the general aims of contributing to the quality of life for disabled people and those related to them in the greater Portsmouth area.

The outbreak of the Covid pandemic meant that on 23rd March 2020 the country went into 'lock-down' and this reporting year commenced just after on 1st April 2020. What this meant was that many of our projects had to adapt to a new way of working through this very difficult period. For many of our clients and their families it meant isolating and for some this brought on mental health concerns; hence, getting back to normal then seemed quite a task.

Our initial objectives for the year were, therefore, really hit from the outset and we had no idea how long the pandemic would last. Despite this, we quickly focussed on meeting local needs and, in extraordinary circumstances, many of our staff continued to work. Inevitably, this required them to adapt to the wearing of PPE and putting themselves on the front-line to help our client base and the local community. We would like to express our gratitude to all our staff and volunteers for their commitment throughout.

The following is a summary of what was achieved:

Playschemes:

We were approached by Portsmouth City Council in early April to run play provisions all the way through the pandemic for children with disabilities who were unable to attend their own schools. By early summer we were running from six different venues in small pods, providing the children with educational and stimulating activities.

We were highly commended for our efforts by the local authority - especially for the speed with which we responded so quickly during lock-down. One of the key outcomes of this vital work was the extent to which the children were school-ready by the time they were able to return. The scheme ran very differently to the way in which it has done in the past (where all of the children attend a single scheme and only at school holiday times).

Inclusive Playschemes:

Children with mild to moderate levels of disability were enabled to attend main-stream holiday play-schemes with the support of allocated Enable Ability staff members. The families were able to access places for their children at four settings across the city (although at a reduced level to ensure compliance with Covid restrictions). Throughout the year these inclusive settings were accessed by 30 children (32 last year) for 3,254 hours (4,199) with 10 staff employed (10).

Landport Community Centre:

Having taken over Landport Community Centre on the 1st June 2019 with the aims of offering a facility for the local community and giving our young people a base for a Social Enterprise Hub, we were faced with the prospect of the building being forced to close due to the pandemic. However, with its excellent kitchen facilities, we worked in partnership with The Hive (a Portsmouth based Voluntary Sector Support Service) to work jointly with Pompey in the Community (Portsmouth Football Club's community wing) to supply hot meals to vulnerable people in the immediate locality.

What ensued was the preparation, cooking and delivery of thousands of hot meals over many months. In order to achieve this we were blessed with generous support from Lottery Funding, donations from local businesses, Housing Associations and individuals. We also received excellent support from Portsmouth's first team professional footballers who volunteered on a daily basis to work alongside our chef and many others to ensure that we consistently met the demand.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Social Enterprise:

The aim was to offer our young people help in getting them into employment or future training/education; the Social Enterprise was based at Landport Community Centre and provided the following work streams:

- Our computer repair shop ran during the second half of the year, with skills coaches supporting participants to achieve a broad range of learning outcomes. Many of the computers that they repaired were delivered to local schools to help students who were required to work from home during the pandemic.
- The café was only open for relatively limited amounts of time when government guidelines allowed.
- What's It Like? - our video walk-through of facilities for whom disabled people might be anxious to visit during the pandemic worked in conjunction with the NHS, producing videos for vaccination centres, family centres and hospitals.

Child Befriending:

This service continued as much as was possible in very difficult circumstances, providing mainly one to one befriending to very high needs children. This was greatly down on previous years due to vulnerable clients having to isolate; despite this, 4,653 hours were delivered (14,487 in 2020) with 55 staff employed (97 in 2020) to deliver the service to 48 clients (64 in 2020). The majority of our befriending staff were placed on the government furlough scheme during this time.

Adult Befriending:

This is a service which does what it says, primarily giving one-to-one befriending to adults by offering companionship, support and encouragement to those that were socially or physically isolated through disability and, in more recent times, by the pandemic.

In the age range of 18 to 25 the service gave 680 hours (3,644 hours in 2020); those being provided by 13 staff (20 in 2020) to 14 clients (20 in 2020). Befriending for adults over the age of 25 amounted to 610 hours (3,027 in 2020) via 16 befrienders (21 in 2020) to support 19 clients (17 in 2020).

Teenage & Youth Projects:

These include Portsmouth Youth Scheme, Portsmouth Teenage Project, Portsmouth Teenage Holiday Scheme and Hampshire Teenage Project. Despite the impact of the pandemic these projects supported up to 180 young people. Throughout much of the year the sessions were run via on-line video meetings and workshops to enable the participants to keep in touch whilst undertaking a diversity of activities remotely. As this worked very well for some (especially for Portsmouth Youth Scheme), we have decided to continue to run occasional on-line sessions as part of future schedules. Although wider activity programmes had been planned, the actual number of physical meetings had to be massively reduced due to the pandemic.

Other Projects:

In normal times we would have run our Saturday Club, Autism Support Group, Junior Club, Wheelchair Basketball and Advocacy Service in addition to the above services. Although some of this work did take place, it was severely limited due to the pandemic and the necessity to furlough many of the staff for the majority of the year. However, every effort was made to keep staff, volunteers and service-users in-touch and help was given where required.

Public Benefit: The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustees refer to public benefit throughout this report.

FINANCIAL REVIEW

Investment powers and policy

Under the memorandum and Articles of Association, the charitable company has the power to make any investment which the Trustees feel fit.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Overview

The pandemic has brought significant changes financially: Only Covid supporting projects were being considered by grant-makers and, whilst this helped tremendously with our food distribution service, it made longer-term projects harder to plan and finance. The government furlough scheme ensured that we were able to maintain our staffing levels throughout the pandemic, thereby enabling us to bring them back to work as required by the charity as projects needed them.

As the local authority fully financed the Play Schemes which ran through smaller pods at six venues, we were able to waive the fees throughout most of the year.

In line with minimum wage and inflationary increases, all staff received a 2.2% pay increase. As the majority of our costs relate directly to employment (comprising staff pay, training, expenses and DBS checking, together with pension auto-enrolment) these increases have exacerbated the financial pressures that the charity has been experiencing.

The Charity's aim has always been one of prudence; for this reason every project is reviewed on a regular basis by the Trustees to determine its financial viability and ensure that our income streams balance against our expenditure over the long-term. There will always be elements of projects that have difficulty in attracting funding and a view is therefore taken by Trustees to support these where appropriate via fundraising.

All of our income is spent on the services that we provide and our administration costs are constantly monitored to ensure that as much income as possible goes into meeting the Charity's aims and objectives, rather than administrative costs. We have close budgetary monitoring systems in place and are transparent in all of our dealings; in this way we minimise the financial risk to the future of the Charity.

Designated Funds

We received a legacy from the Estate of Mr Aubrey Gant of £232,707 in 2015 and the Trustees at that time decided that these funds should be set aside to possibly purchase a premise for our young people's 'Hub Project'. Having now taken over the running of Landport Community Centre it has been agreed that a proportion of these funds will aid the development and running of Inter Activ (our Social Enterprise). A steering group has been set up to oversee Inter Activ on a monthly basis to ensure that in the long-term the project can stand on its own financially, at which time the designated funds that remain can be re-allocated.

Reserves policy

The Trustees feel that there is a need to have sufficient funds in reserve to cover all of our services to our client group for at least 3 months should there be a down-turn and our income streams stop. When calculating our reserves we do not include play-schemes as these would not proceed unless funding was in place - or at least confirmed before-hand. Our general reserve has therefore now been set at £232,000 and this will be maintained throughout 2021/22. As this is an exceptional year due to Covid the reserves figure is to be maintained at last year's calculation. Our aim is also to be able to replace our wheelchair accessible mini-bus when it becomes necessary and to this end over previous years a fund has been built-up, the fund now stands at £28,000.

Long and Short Term Financial Objectives

Our short term aims focus on maintaining existing income streams whilst seeking new funding streams to ensure that we are able to fully meet all of our costs. Having started a Social Enterprise and a Community Centre within the last financial year, one of our key aims will be to make these projects stand on their own financially; see future plans overleaf.

Contribution of Volunteers

The Charity is blessed with the aid of many volunteers, especially within youth projects and advocacy. Within these areas ad-hoc hours are given to support and advise disabled people and a monetary figure could not be placed on this support. The Charity has an annual volunteering event to which all of our volunteers are freely invited - and duly recognised for their contributions (including the presentation of awards). Our volunteers do so much to help the Charity and we warmly express our thanks and gratitude for all that they do.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Future Possible Concerns to Trustees:

Our Social Enterprise has been awarded a £200,000 National Lottery Grant over 3 years to get it up and running. The plans that were drawn up for the project indicated that after year two the project should be able to stand on its own financially. Unfortunately, as the largest planned income stream did not attract the anticipated interest, the charity has had to explore necessary changes to mitigate the situation. This therefore leaves the project in a precarious position financially going forward and further elements of the project will be needed to bring in the funds required to make it successful.

- 1) **Costs:** Even with overhead costs kept at a minimum, the continued upward pressure on wages due to minimum wage increases and pension auto enrolment employer percentage increases, together with the ever-increasing costs of liability insurance means the Charity must increase its income streams each year just to keep still. The need therefore for additional Grant making and fundraising to keep pace is an ongoing concern.
- 2) **Strategic Future:** A 3 to 5 year plan has been developed to move the Charity forward and to meet the needs of our client base as we see ourselves as a client led charity. We are constantly changing and need to continue to evolve around the needs of the disabled people we serve. It is most important that this happens, especially as any Charity which does not listen and act on what matters most to its clients has a limited future. It is hoped that everyone who currently supports the charity agrees with the way it moves forward and continues to support its work; without such support our future progress could be of some concern.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

FUTURE PLANS

Starting the new financial year we hope that very shortly all projects will be able to re-start following the great disruption that Covid brought. With the majority of our clients isolating, the pandemic has impacted upon their mental health, leaving many with significant concerns about getting 'back to normal'.

Trustees and project leaders plan to meet as early as possible into the new financial year for an away-day to develop a new three-year plan for the charity.

Landport Community Centre:

The key aims are to increase bookings / new hirings - especially for those living in the locality, to fill all areas and to achieve a financial break-even position. Additionally we aim to continue with the upgrading of the facilities via proposed grants to be made.

Social Enterprise:

The aim is to get back to full capacity as soon as the pandemic allows but also to look at the financial risks this will bring moving forward, especially after the National Lottery funding has been fully utilised.

As well as resuming existing work streams we aim to develop an arts and craft / gardening work stream to offer broader diversity to students.

Having taken on our first Into Work Skills Coach, we are aiming to increase this to two by late summer, thereby providing greater support to the participants to help them to achieve their goal of getting into work or future training.

Play Schemes & Short Breaks:

The current contracts with Portsmouth City Council for both Specialist Play Schemes and Short Breaks run until August 2022; these services are scheduled for re-tender in Autumn 2021. The Short Breaks funding currently supports Portsmouth Teenage Project, Portsmouth Teenage Holiday Scheme, Autism Support and the Inclusive Play-Scheme; following a period of consultation, a full evaluation of the local need is going to be carried out prior to re-tender.

As the Specialist Play Schemes have run so successfully in smaller groups we will be seeking to have a full discussion with the local authority about whether this approach should be continued for the present and considered for the re-tender.

Owing to the numbers and diversity of children that now attend, the identification of suitable new venues to accommodate these provisions is very important. If successful, this should enable us to continue to hone our offer for different levels of disability at separate venues in an increasingly effective way.

Play Clubs:

Due to Marcus Rashford's campaign, funding has been made available for 'Holiday Activities and Food' (HAF) Play Clubs and it is planned for these to run both at Easter and through the summer holiday period. These will be for children with mild to moderate levels of disability and will be additional to our Specialist Playscheme provision.

Longer Term:

All of our services are needs-led and are only developed to meet demand in a planned and financially prudent way, thus ensuring all projects stand on a sound financial footing.

Enable Ability works very hard to ensure its name is synonymous with exceptional standards of care and support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Enable Ability is a registered charity (charity number: 276422) and a company limited by guarantee (company number: 1405937). Charity registration was achieved in 1950 and company status in 1979.

The charitable company is governed by its Memorandum and Articles of Association which were revised in October 2001.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are appointed by the Members at the Annual General Meeting in accordance with the charitable company's Memorandum and Articles of Association. No external bodies have the right to appoint trustees.

Pay/Salary Setting:

All of our workers have up to date job descriptions; these are used to make comparisons with similar positions within the local authority to determine pay scales each year. This year has seen the minimum wage increase by 2.2% and at the time of the review inflation was running at 1.2% and was set to rise to 1.6% in 2022. The Trustees approved an across the board pay increase of 2.2% from 1st April 2021. This has ensured we pay at least the minimum wage where applicable and it will also keep the differentials between grades.

Organisational structure

The board of trustees, or the Executive Committee, of between 6 and 12 members who meet regularly, administer the charitable company. A manager is appointed by the trustees to manage the day-to-day operations of the charitable company.

Induction and training of new trustees

New trustee directors are introduced to the operations of the organisation and are given information on the responsibilities of being a trustee and director as well as copies of the charitable company's Memorandum and Articles of Association. Training is provided to trustee directors when required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

1405937 (England and Wales)

Registered Charity number

276422

Registered office

311-313 Copnor Road
Portsmouth
Hampshire
PO3 5EG

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees Name	Background	Skills/Experience for Enableability	Specific role
Jon Muller	Social Services	* Strategy and service development * Senior operational manager * Social services Inspector	Chairman
Stuart Elsom	Registered Disabled	* Registered disabled * Music (at Horizon Centre and PDF) * 28 years committee experience	Vice chairman (Disabled)
Joe Harbour	Finance	* Financial management * Senior financial manager	Treasurer, Facilities manager
Drew Ramsay	IT Business	* Treasurer for various charities * Technical IT * Programme management * Business management * Administration	Vice chairman & IT Support & strategy
Nicole Quinquenel (Resigned 26 July 2021)	Legal	* Legal process	
Bill John	IT Business	* Programme management * Business management * Graphics/photography, website management	Marketing, publications
Paul Fielon (Resigned 26 July 2021)	Education	* Education process * School management	Inclusion, procedures
Alison Bowie	Parent	*Parent	Fundraising

A third of the trustees, the longest serving third, are required to retire by rotation each year at the annual general meeting but may seek re-election.

The Trustee required to retire at the forthcoming annual general meeting are Mr P Fielon and Mr W John. Both Trustees have offered themselves for re-election. Mr P Fielon has subsequently resigned therefore Mr W John is to stand for reelection.

Company Secretary

R Soutar

Auditors

Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Solicitors

Blake Morgan
Harbour Court
Compass Road
North Harbour
Portsmouth
Hampshire
PO6 4ST

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Lloyds
38 London Road
Portsmouth
Hampshire
PO2 0LR

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Enableability (A Company Limited by Guarantee) for the purposes of company law) 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).

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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records 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 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.

AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 2nd September 2021 and signed on its behalf by:


.....
J Harbour - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

Opinion

We have audited the financial statements of Enableability (A Company Limited by Guarantee) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

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 Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss managements assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues concerning income recognition and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income at £25,300. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality of £22,700

Substantive audit tests were designed after assessing and testing systems and controls. The systems and controls which have been designed to act as a preventative measure against fraud and error were operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk.

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 Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

Use of our report

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



Paul Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 17 September 2021

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	27,604	-	27,604	80,344
Charitable activities					
Services to disabled people and their families	5	248,208	542,352	790,560	824,019
Other trading activities	3	36,594	-	36,594	230,490
Investment income	4	37,341	-	37,341	45,762
Total		349,747	542,352	892,099	1,180,615
EXPENDITURE ON					
Charitable activities					
Services to disabled people and their families	6	464,853	542,352	1,007,205	1,083,763
Net gains/(losses) on investments		47,884	-	47,884	(24,647)
NET INCOME/(EXPENDITURE)		(67,222)	-	(67,222)	72,205
RECONCILIATION OF FUNDS					
Total funds brought forward		667,305	-	667,305	595,100
TOTAL FUNDS CARRIED FORWARD		600,083	-	600,083	667,305

The notes form part of these financial statements

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	148,755	146,974
Investments	13	155,764	38,045
		<u>304,519</u>	<u>185,019</u>
CURRENT ASSETS			
Debtors	14	84,259	134,810
Cash at bank and in hand		345,771	353,746
		<u>430,030</u>	<u>488,556</u>
CREDITORS			
Amounts falling due within one year	15	(134,466)	(6,270)
		<u>295,564</u>	<u>482,286</u>
NET CURRENT ASSETS			
		<u>295,564</u>	<u>482,286</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>600,083</u>	<u>667,305</u>
NET ASSETS			
		<u>600,083</u>	<u>667,305</u>
FUNDS			
Unrestricted funds	17	600,083	667,305
		<u>600,083</u>	<u>667,305</u>
TOTAL FUNDS			
		<u>600,083</u>	<u>667,305</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd September 2021 and were signed on its behalf by:


.....
J Harbour - Trustee

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	57,427	(9,270)
Net cash provided by/(used in) operating activities		<u>57,427</u>	<u>(9,270)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,033)	-
Purchase of fixed asset investments		(120,120)	(105,616)
Sale of fixed asset investments		98,169	207,000
Sale of investment property		(47,884)	-
Interest received		6,399	6,111
Dividends received		3,067	5,700
Net cash (used in)/provided by investing activities		<u>(65,402)</u>	<u>113,195</u>
Change in cash and cash equivalents in the reporting period			
		<u>(7,975)</u>	<u>103,925</u>
Cash and cash equivalents at the beginning of the reporting period		<u>353,746</u>	<u>249,821</u>
Cash and cash equivalents at the end of the reporting period		<u><u>345,771</u></u>	<u><u>353,746</u></u>

The notes form part of these financial statements

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

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

	2021	2020
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(67,222)	72,205
Adjustments for:		
Depreciation charges	3,252	1,874
(Gain)/losses on investments	(47,884)	24,647
Interest received	(6,399)	(6,111)
Dividends received	(3,067)	(5,700)
Decrease/(increase) in debtors	50,551	(59,285)
Increase/(decrease) in creditors	128,196	(36,900)
	<u>57,427</u>	<u>(9,270)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	353,746	(7,975)	345,771
	<u>353,746</u>	<u>(7,975)</u>	<u>345,771</u>
Total	<u>353,746</u>	<u>(7,975)</u>	<u>345,771</u>

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 2% on cost
Long leasehold	- 25% on reducing balance
Fixtures and fittings	- 20% on cost and 20% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Individual fixed assets costing £500 or more are capitalised at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Auto-enrolment through the NEST scheme for hourly paid staff is implemented as staff become eligible.

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations from individuals and corporate entities	24,742	65,130
Gift aid income	2,862	15,214
	<u>27,604</u>	<u>80,344</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Membership income	250	308
Fees	25,914	197,163
DBS Charges	1,309	4,376
Events	9,121	28,643
	<u>36,594</u>	<u>230,490</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	27,875	33,951
Investment income	3,067	5,700
Interest on UK bank balances	2,795	470
Interest - UK fixed interest securities	3,604	5,641
	<u>37,341</u>	<u>45,762</u>

All investment income is derived from assets held in the United Kingdom.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

5. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Project income	Services to disabled people and their families	7,924	83,106
Grants	Services to disabled people and their families	782,636	740,913
		<u>790,560</u>	<u>824,019</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Sobell Foundation	-	5,000
Children In Need	-	32,101
Rotary Club	1,675	1,000
Local Authorities	298,783	593,236
Big Lottery Fund	50,582	100,000
Hants & I of W Masonic Grand Charity	-	980
Tesco Charity Trust	500	-
Cash For Kids/Wave105	700	2,852
Arimathea charitable trust	100	200
Groundwork UK	-	882
WH Smith Group Charitable Trust	-	100
Tudor Rose Lodge	-	1,300
Waitrose Ltd	666	192
New Quadrant Partners Ltd	-	1,000
John Lewis plc	-	1,320
School for Social Entrepreneurs	250	750
Coronavirus Job Retention Scheme and Covid Grants	398,490	-
Radian Group	4,000	-
Co-Op Community Fund	4,610	-
Hants & Isle of Wight Charity Foundation	10,230	-
The Asda Foundation	300	-
The Partnership Foundation	500	-
Landport Community Centre Association	10,000	-
Good Things Foundation	1,250	-
	<u>782,636</u>	<u>740,913</u>

Deferred grant income not included in the above is disclosed in note 15.

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

7. SUPPORT COSTS - continued
Governance costs

	2021 Services to disabled people and their families £	2020 Total activities £
Auditors' remuneration	<u>3,500</u>	<u>3,000</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	3,500	3,000
Depreciation - owned assets	<u>3,252</u>	<u>1,874</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ending 31st March 2020.

Trustees' expenses

During the year no (2020: one) trustee was reimbursed for out-of-pocket expenses on behalf of the charity totalling £nil (2020: £10).

10. STAFF COSTS

	2021 £	2020 £
Salaries and wages	710,205	640,774
Social security costs	82,786	92,282
Pension costs	29,439	24,528
	<u>822,430</u>	<u>757,584</u>

The average number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2021	2020
Charitable activities	34	34
Support	3	3
	<u>37</u>	<u>37</u>

No employee received emoluments in excess of £60,000 (2020: none).

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	77,414	2,930	80,344
Charitable activities			
Services to disabled people and their families	96,041	727,978	824,019
Other trading activities	87,904	142,586	230,490
Investment income	45,762	-	45,762
Total	307,121	873,494	1,180,615
EXPENDITURE ON			
Charitable activities			
Services to disabled people and their families	308,578	775,185	1,083,763
Net gains/(losses) on investments	(24,647)	-	(24,647)
NET INCOME/(EXPENDITURE)	(26,104)	98,309	72,205
Transfers between funds	98,310	(98,310)	-
Net movement in funds	72,206	(1)	72,205
RECONCILIATION OF FUNDS			
Total funds brought forward	595,100	-	595,100
TOTAL FUNDS CARRIED FORWARD	667,306	(1)	667,305

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

12. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £
COST			
At 1 April 2020	180,926	43,048	30,863
Additions	-	-	5,033
At 31 March 2021	<u>180,926</u>	<u>43,048</u>	<u>35,896</u>
DEPRECIATION			
At 1 April 2020	34,644	43,048	30,171
Charge for year	2,359	-	893
At 31 March 2021	<u>37,003</u>	<u>43,048</u>	<u>31,064</u>
NET BOOK VALUE			
At 31 March 2021	<u>143,923</u>	<u>-</u>	<u>4,832</u>
At 31 March 2020	<u>146,282</u>	<u>-</u>	<u>692</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020	35,720	7,532	298,089
Additions	-	-	5,033
At 31 March 2021	<u>35,720</u>	<u>7,532</u>	<u>303,122</u>
DEPRECIATION			
At 1 April 2020	35,720	7,532	151,115
Charge for year	-	-	3,252
At 31 March 2021	<u>35,720</u>	<u>7,532</u>	<u>154,367</u>
NET BOOK VALUE			
At 31 March 2021	<u>-</u>	<u>-</u>	<u>148,755</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>146,974</u>

Freehold land and buildings include freehold land of £63,000 that is not depreciated.

ENABLEABILITY
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020	38,045
Additions	120,120
Disposals	(50,285)
Revaluations	47,884
	155,764
NET BOOK VALUE	
At 31 March 2021	155,764
At 31 March 2020	38,045

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Listed investments £
Valuation in 2021	155,764

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	79,189	130,267
Prepayments and accrued income	5,070	4,543
	84,259	134,810

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors and accruals	6,937	5,020
Deferred income	127,529	1,250
	134,466	6,270
	2021 £	2020 £
Brought forward	1,250	31,452
Amount released to incoming resources	(1,250)	(31,452)
Amount deferred in year	127,529	1,250
	127,529	1,250
Carried forward	127,529	1,250

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	148,755	-	148,755	146,974
Investments	155,764	-	155,764	38,045
Current assets	302,501	127,529	430,030	488,556
Current liabilities	(6,937)	(127,529)	(134,466)	(6,270)
	<u>600,083</u>	<u>-</u>	<u>600,083</u>	<u>667,305</u>

17. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	448,041	(67,222)	380,819
Hub project designated fund	219,264	-	219,264
	<u>667,305</u>	<u>(67,222)</u>	<u>600,083</u>
TOTAL FUNDS	<u>667,305</u>	<u>(67,222)</u>	<u>600,083</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	349,747	(464,853)	47,884	(67,222)
Restricted funds				
Junior Club fund	2,550	(2,550)	-	-
Portsmouth Teenage Project	500	(500)	-	-
Landport InterActiv	140,812	(140,812)	-	-
Coronavirus Support Fund	398,490	(398,490)	-	-
	<u>542,352</u>	<u>(542,352)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>892,099</u>	<u>(1,007,205)</u>	<u>47,884</u>	<u>(67,222)</u>

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	362,500	(12,769)	98,310	448,041
Hub project designated fund	232,600	(13,336)	-	219,264
	<u>595,100</u>	<u>(26,105)</u>	<u>98,310</u>	<u>667,305</u>
Restricted funds				
Befriending fund	-	9,920	(9,920)	-
Advocacy fund	-	(13,209)	13,209	-
Playscheme fund	-	45,315	(45,315)	-
Saturday Club fund	-	(14,801)	14,801	-
Junior Club fund	-	8,911	(8,911)	-
Child Befriending	-	56,182	(56,182)	-
Hampshire Teenage Project	-	(13,620)	13,620	-
Portsmouth Teenage Project	-	(730)	730	-
Youth Scheme	-	15,154	(15,154)	-
EA Autism Support	-	5,188	(5,188)	-
	<u>-</u>	<u>98,310</u>	<u>(98,310)</u>	<u>-</u>
TOTAL FUNDS	<u>595,100</u>	<u>72,205</u>	<u>-</u>	<u>667,305</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	307,121	(295,243)	(24,647)	(12,769)
Hub project designated fund	-	(13,336)	-	(13,336)
	<u>307,121</u>	<u>(308,579)</u>	<u>(24,647)</u>	<u>(26,105)</u>
Restricted funds				
Befriending fund	95,649	(85,729)	-	9,920
Advocacy fund	315	(13,524)	-	(13,209)
Playscheme fund	236,440	(191,125)	-	45,315
Saturday Club fund	47,611	(62,412)	-	(14,801)
Junior Club fund	45,480	(36,569)	-	8,911
Child Befriending	243,361	(187,179)	-	56,182
Hampshire Teenage Project	8,830	(22,450)	-	(13,620)
Portsmouth Teenage Project	29,331	(30,061)	-	(730)
Youth Scheme	55,358	(40,204)	-	15,154
EA Autism Support	21,119	(15,931)	-	5,188
Landport InterActiv	90,000	(90,000)	-	-
	<u>873,494</u>	<u>(775,184)</u>	<u>-</u>	<u>98,310</u>
TOTAL FUNDS	<u>1,180,615</u>	<u>(1,083,763)</u>	<u>(24,647)</u>	<u>72,205</u>

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

17. MOVEMENT IN FUNDS - continued

Befriending fund:- Offering companionship support and encouragement to those who are socially or physically isolated through disability. Helping the individuals to achieve a greater level of independence and participation within their own community.

Advocacy fund:- A one to one partnership where the advocate supports their partner by representing or helping to represent their views. This assistance can help in all walks of life, e.g. benefits, independent living, education, finance, health, holidays, employment, training, etc.

Playscheme fund:- A play scheme which is offered during school holiday periods for young people who have severe physical and/or learning difficulties and need a high level of supervision. Aimed at giving the individual stimulating activities and valuable respite for families.

Saturday Club fund:- Aiming to give young people stimulating activities on a Saturday within a school and thus respite to families.

Junior Club fund:- Helps young people aged 5 to 12 years with a physical disability take part in leisure and sport activities. They are supported by staff and volunteers who give them the necessary help to enable them to take a full and active part in the activities.

Child Befriending fund:- Families And Carers Extra Support is aimed at giving support to families who have a disabled child. The support is flexible, based in the child's home, can cover things from recreational trips to responding to emergency situations such as a family crisis. The expenditure on this activity is at the discretion of the trustees and although there is performance monitoring, there are no clawback provisions.

Hampshire Teenage Project:- This is similar to our Portsmouth Teenage Project for young people aged 14 to 21 with a variety of disabilities and/or special education needs (SEN) from the Fareham, Gosport, Havant, Waterlooville, Hayling Island and Emsworth areas. The young people have stated the project is making a difference to their lives through 'Making good friends,' 'having fun,' and 'greater independence skills.'

Portsmouth Teenage Project:- This teenage youth project for 14 to 18 year olds runs activities for young people with mild to moderate learning difficulties and physical disabilities. Being funded by Portsmouth City Council it covers only young people based in Portsmouth. It enables these young people to take part in activities that they 'want to do' and it helps prepare our teenagers for their future.

Portsmouth Youth Scheme: This offers activities and trips during school holiday periods to young disabled people up to the age of 25, it meets at the Charles Dickens Centre in Buckland.

Autism Support: A group which is run to offer social and sports activities for people with autism who meet on a regular basis.

Landport Inter Activ: The running of a Community Centre to assist in the life of the local community and offer Enable Ability projects the usage of the facilities there. Inter Activ, our new Social Enterprise, is mainly based at the Centre and aims to give training to support disabled people to move into employment or further education.

HMRC Covid Support Reserve: Being monies received from HMRC in relation to the Coronavirus Job Retention Scheme and Coronavirus Statutory Sick Pay Rebate Scheme to reimburse staff costs during the Covid 19 Pandemic.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

18. EMPLOYEE BENEFIT OBLIGATIONS

During the year the charity operated a defined contribution scheme for some of its employees. If an employee contributes 5% or more of their salary to the scheme the charity makes a contribution of 8% of the employee's basic salary. This was amended from 1st January 2013 so that for new employees wishing to join, the employer contribution would be 3%. The scheme is independently administered by Scottish Widows with advice given by Radcliffe & Co Life and Pensions Ltd. The employer's contributions during the year were £10,208 (2020: £10,007). The pension liability as at 31st March 2021 was £2,044 (2020: £2,005). The estimated cost to the charity for the year 31st March 2022 is £11,000.

From 1st May 2014 auto-enrolment began and all hourly paid staff joined the NEST scheme as they became eligible, with the employer cost for the year being £1,001 (2020: £1,543). The pension liability as at 31st March 2021 was £284 (2020: £nil). The estimated cost to the charity for the year 31st March 2022 is £11,000.

19. RELATED PARTY DISCLOSURES

Some trustee directors are associated with organisations, such as Portsmouth City Council, that undertook transactions with the charitable company. All such transactions were undertaken in accordance with the charity's normal agreements with suppliers. None of the relevant trustee directors were in a position of material influence in the organisations concerned such that transactions between the charitable company and the organisations require disclosure in the financial statements.

The charity's Company Secretary is a member of the funding committee at Children in Need. The Company Secretary has no influence over the funding decisions made regarding Enableability's funding. Total income from Children in Need during the year was £nil (2020: £32,101). £23,439 was received during the year but as at 31 March 2021 is included within deferred income.

The key management personnel of the Charity comprises the manager who is responsible for the day-to-day activities of the charity. Total remuneration and benefits of the key management personnel was £42,057 (2020: £43,813).

20. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

21. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.