

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
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**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
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**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
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**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
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**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
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**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
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**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
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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
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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	5				
Services to disabled people and their families		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	6				
Services to disabled people and their families		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)
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	17		
Unrestricted funds		600,083	667,305
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)
	<u>57,427</u>	<u>(9,270)</u>
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
	<u>(65,402)</u>	<u>113,195</u>
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	(7,975)	103,925
Cash and cash equivalents at the		
beginning of the reporting period	353,746	249,821
Cash and cash equivalents at the end		
of the reporting period	<u>345,771</u>	<u>353,746</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)
Net cash provided by/(used in) operations	<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

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Services to disabled people and their families	822,518	184,687	1,007,205

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Services to disabled people and their families	181,187	3,500	184,687

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

Management

	2021 Services to disabled people and their families £	2020 Total activities £
Administrative payroll costs	72,438	62,630
Staff expenses	-	619
Minibus running costs	4,447	6,371
Volunteer expenses	-	1,101
Training	283	15,964
Telephone	4,608	3,480
Postage and stationery	3,656	4,946
Insurance	10,459	8,409
Rates and water	6,019	1,720
Light and heat	14,258	4,751
Legal and professional fees	18,136	27,734
Equipment and copier	26,228	25,189
Maintenance and cleaning	8,489	34,593
Recruitment and publicity	2,703	5,001
Sundry expenses	5,418	-
Depreciation	3,252	1,874
Bank charges	793	93
	<u>181,187</u>	<u>204,475</u>

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	3,500	3,000

8. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Auditors' remuneration	3,500	3,000
Depreciation - owned assets	3,252	1,874

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	180,926	43,048	35,896
DEPRECIATION			
At 1 April 2020	34,644	43,048	30,171
Charge for year	2,359	-	893
At 31 March 2021	37,003	43,048	31,064
NET BOOK VALUE			
At 31 March 2021	143,923	-	4,832
At 31 March 2020	146,282	-	692

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020	35,720	7,532	298,089
Additions	-	-	5,033
At 31 March 2021	35,720	7,532	303,122
DEPRECIATION			
At 1 April 2020	35,720	7,532	151,115
Charge for year	-	-	3,252
At 31 March 2021	35,720	7,532	154,367
NET BOOK VALUE			
At 31 March 2021	-	-	148,755
At 31 March 2020	-	-	146,974

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

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

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
	<u>155,764</u>
At 31 March 2021	<u>155,764</u>
NET BOOK VALUE	
At 31 March 2021	<u>155,764</u>
At 31 March 2020	<u>38,045</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Listed investments £
Valuation in 2021	<u>155,764</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	79,189	130,267
Prepayments and accrued income	5,070	4,543
	<u>84,259</u>	<u>134,810</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors and accruals	6,937	5,020
Deferred income	127,529	1,250
	<u>134,466</u>	<u>6,270</u>

	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
	<u>127,529</u>	<u>1,250</u>
Carried forward	<u>127,529</u>	<u>1,250</u>

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.