

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
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**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).

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**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.

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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

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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.

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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.

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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.

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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.

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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.

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**REPORT OF THE TRUSTEES
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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.

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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.

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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
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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
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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.

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>
TOTAL FUNDS			
		<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
	<u>(170,569)</u>	<u>57,427</u>
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
	<u>8,128</u>	<u>(65,402)</u>
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	<u>(162,441)</u>	<u>(7,975)</u>
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><u>183,330</u></u>	<u><u>345,771</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 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

	Activity	2022	2021
		£	£
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>

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.