

Charity registration number 276422

Company registration number 01405937 (England and Wales)

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

ENABLE ABILITY

LEGAL AND ADMINISTRATIVE INFORMATION

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

ENABLE ABILITY

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ENABLE ABILITY

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

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

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

Objectives and activities

Objectives and aims

The objectives of the charitable company are:

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

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

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

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

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

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

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

The following is a summary of what was achieved:-

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

Play Schemes

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

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

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

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

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

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

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

Landport Community Centre

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

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

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

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

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

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

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

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

Inter Activ

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

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

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

Employ Ability

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

Child Befriending

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

Adult Befriending

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

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

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

Saturday Club

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

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

Wheelchair Basketball

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

Junior Clubs

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

Teenage Projects

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

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

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

EA Youth Project

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

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

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

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

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

Advocacy

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

Training

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

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

Public Benefit

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

Financial review

Investment powers and policy

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

Overview

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

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

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

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

Designated Fund

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

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

ENABLE ABILITY

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

Reserves Policy

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

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

Long and Short-Term Financial Objectives

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

Contribution of Volunteers

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

Future Possible Concerns

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

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

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

1.Costs

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

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

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

2.Strategic Future

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

ENABLE ABILITY

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

Plans for future periods

Landport Community Centre

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

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

Social Enterprise

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

Employ Ability

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

Big Charity Bash

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

Longer Term

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

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

Structure, governance and management

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

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

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

ENABLE ABILITY

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

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

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

Governing document

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

Recruitment and appointment of new Trustees

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

Pay/Salary Setting

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

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

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

Auditor

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

Employee Benefit Obligations

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

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

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

ENABLE ABILITY

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

Related Party Disclosures

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

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

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

Date:

ENABLE ABILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

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

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ENABLE ABILITY

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

ENABLE ABILITY

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

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

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

ENABLE ABILITY

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

Audit response to the risk of irregularities including fraud

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

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

Conclusions regarding the risks of irregularities including fraud

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

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

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

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

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

Use of our report

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

ENABLE ABILITY

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

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

.....

Chartered Accountants
Statutory Auditor

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

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

ENABLE ABILITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	4	502,512	-	502,512	32,551	-	32,551
Charitable activities	5	964,944	276,726	1,241,670	563,738	352,414	916,152
Investments	6	41,057	-	41,057	42,851	-	42,851
Total income		1,508,513	276,726	1,785,239	639,140	352,414	991,554
Expenditure on:							
Raising funds	3 7	12,098	-	12,098	-	-	-
Charitable activities	8	1,020,435	250,496	1,270,931	715,596	342,807	1,058,403
Total expenditure		1,032,533	250,496	1,283,029	715,596	342,807	1,058,403
Net gains/(losses) on investments	12	2,209	-	2,209	4,796	-	4,796
Net incoming/(outgoing) resources before transfers		478,189	26,230	504,419	(71,660)	9,607	(62,053)
Gross transfers between funds		13,990	(13,990)	-	-	-	-
Net movement in funds		492,179	12,240	504,419	(71,660)	9,607	(62,053)
Fund balances at 1 April 2022		528,423	9,607	538,030	600,083	-	600,083
Fund balances at 31 March 2023		1,020,602	21,847	1,042,449	528,423	9,607	538,030

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

All income and expenditure derive from continuing activities.

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

ENABLE ABILITY

BALANCE SHEET

AS AT 31 MARCH 2023

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

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

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

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

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

The financial statements were approved by the Trustees on

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

Company registration number 01405937

ENABLE ABILITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

1.5 Expenditure

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

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

ENABLE ABILITY

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

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

Key sources of estimation uncertainty

Value of donation of long leasehold property

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

3 Previous name

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

ENABLE ABILITY

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

4 Donations and legacies

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

Donation of Landport Community Centre

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

5 Charitable activities

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

Included in the above are the following grants received:

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

ENABLE ABILITY

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

5 Charitable activities (Continued)

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

6 Investments

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

ENABLE ABILITY

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

7 Raising funds

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

8 Charitable activities

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

ENABLE ABILITY

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

9 Support costs

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

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

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

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

ENABLE ABILITY

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

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

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

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

13 Taxation

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

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

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

ENABLE ABILITY

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

15 Fixed asset investments

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

16 Debtors

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

17 Creditors: amounts falling due within one year

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

18 Deferred income

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

Deferred income is included in the financial statements as follows:

ENABLE ABILITY

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

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

ENABLE ABILITY

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

19 Restricted funds

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

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

ENABLE ABILITY

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

20 Analysis of net assets between funds

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

21 Related party transactions

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

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

22 Cash generated from operations

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

23 Analysis of changes in net funds

The charity had no debt during the year.

24 Non-audit services provided by auditor

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