

Charity registration number 276422

Company registration number 01405937 (England and Wales)

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

ENABLE ABILITY

LEGAL AND ADMINISTRATIVE INFORMATION

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

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ENABLE ABILITY

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

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

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

Objectives and activities

Objectives and aims

The objectives of the charitable company are:

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

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

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

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

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

The following is a summary of what was achieved:

ENABLE ABILITY

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

Play Schemes

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

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

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

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

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

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

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

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

Landport Community Centre

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

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

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

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

ENABLE ABILITY

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Inter Activ

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

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

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

Employ Ability

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

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

Child Befriending

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

Adult Befriending

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

Saturday Club

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

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

ENABLE ABILITY

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

FOR THE YEAR ENDED 31 MARCH 2024

Wheelchair Basketball

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

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

Junior Clubs

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

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

Teenage Projects

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

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

EA Youth Project

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

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

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

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

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

ENABLE ABILITY

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

Advocacy

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

Training

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

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

Public Benefit

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

Financial review

Investment powers and policy

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

Overview

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

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

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

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

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

ENABLE ABILITY

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

FOR THE YEAR ENDED 31 MARCH 2024

Designated Fund

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

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

Reserves Policy

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

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

Long and Short-Term Financial Objectives

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

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

Contribution of Volunteers

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

Future Possible Concerns

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

ENABLE ABILITY

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

FOR THE YEAR ENDED 31 MARCH 2024

1.Costs

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

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

2.Strategic Future

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

Plans for future periods

Landport Community Centre

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

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

Social Enterprise

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

Employ Ability

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

Over 25's scheme

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

Longer Term

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

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

Structure, governance and management

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

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

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

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

ENABLE ABILITY

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

ENABLE ABILITY

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

FOR THE YEAR ENDED 31 MARCH 2024

Governing document

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

Recruitment and appointment of new Trustees

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

Pay/Salary Setting

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

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

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

Auditor

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

Employee Benefit Obligations

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

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

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

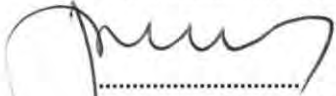
ENABLE ABILITY

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

Related Party Disclosures

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

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



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

Date: 25.07.24.....

ENABLE ABILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ENABLE ABILITY

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

ENABLE ABILITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ENABLE ABILITY

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

Identification and assessment of irregularities including fraud

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

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

ENABLE ABILITY

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

Audit response to the risk of irregularities including fraud

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

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

Conclusions regarding the risks of irregularities including fraud

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

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

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

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

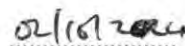
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



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



Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex

Sumer Audit is the trading name of Sumer Auditco Limited

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

ENABLE ABILITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

ENABLE ABILITY

BALANCE SHEET

AS AT 31 MARCH 2024

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

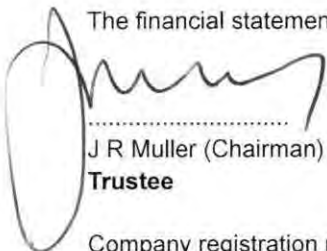
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

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

The financial statements were approved by the trustees on 25.07.24



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

Company registration number 01405937 (England and Wales)

ENABLE ABILITY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

1.5 Expenditure

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

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

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

Included in the above are the following grants received:

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

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

8 Support costs allocated to activities

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

9 Trustees

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

ENABLE ABILITY

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

10 Employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

Remuneration of key management personnel

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

11 Gains and losses on investments

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

12 Taxation

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

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

14 Fixed asset investments

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

15 Debtors

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

ENABLE ABILITY

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

16 Creditors: amounts falling due within one year

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

17 Deferred income

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

Deferred income is included in the financial statements as follows:

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

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

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

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

19 Unrestricted funds

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

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds (Continued)

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

20 Analysis of net assets between funds

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

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

21 Related party transactions

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

ENABLE ABILITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

23 Analysis of changes in net funds

The charity had no material debt during the year.