



ENABLE Scotland
(Limited by guarantee)

Company No: SC278976
Scottish Charity No: SC009024

Report and Consolidated Financial Statements

For the Year Ended 31 March 2021

CONTENTS

	Page
Chief Executive's Report	1 - 4
Report of the Trustees (incorporating the Strategic Report)	5 - 20
Report of the Independent Auditor	21 – 24
Consolidated Statement of Financial Activities (incorporating the Income & Expenditure Account)	25
Company Statement of Financial Activities (incorporating the Income & Expenditure Account)	26
Consolidated and Company Balance Sheets	27
Consolidated Statement of Cash Flows	28
Company Statement of Cash Flows	29
Notes to the Consolidated Financial Statements	30 – 48

2021 Consolidated Accounts Chief Executive's Report For the year ended 31 March 2021

I am delighted in these accounts to present a sixth consecutive year of positive results for ENABLE Scotland. Since taking the role of CEO of ENABLE Scotland in 2015, I have been clear that my number one priority has been establishing the organisation to a position of strength from which to continue to grow and increase our impact to create a more equal society for every person who has a learning disability, and in parallel, to influence the delivery of high-quality self-directed support for all through a sustainable social care sector.

We ended 2019/20 with a strong mission to continue the positive trajectory of the previous five years, with a clear strategy to extend our reach to support more people and to invest in our frontline.

Yet as that financial year ended, we had just entered a full lockdown in response to the spread of Covid-19 and faced significant challenges around protecting the wellbeing of the people we work for and with, alongside uncertainties about the impact the first major pandemic this country had faced in over a century would have on our capacity to deliver services and continue our sustainable growth.

Our response was built on the guiding principles of keeping the people we work with safe and well and equipped to carry out their roles, and keeping the people we support safe and well at home and out of hospital, while securing the ongoing financial sustainability of the charity during and after this exceptional challenge.

I am proud to record in these financial statements that we have achieved this aim. In leading the Executive Team to implement a clear strategy to continue to focus delivery of key objectives against our strategy, I am delighted to report that ENABLE Scotland has once again delivered an operating net surplus, recorded in these accounts as a £857,816 surplus.

This reflects a very strong performance for any third sector organisation in such an exceptionally challenging environment, but I am particularly proud that we have achieved this position in a year where we:

- Paid no less than the Scottish Living Wage (SLW) for all hours worked
- Became the largest social care employer in Scotland to achieve accreditation as a Living Wage Employer
- Continued to deliver demonstration sites to successfully test the impact of an hourly rate in excess of SLW on recruitment and retention
- Digitally connected our frontline and supported office-based staff to work remotely thanks to our investment in digital transformation
- Mobilised our workforce to respond to the unprecedented challenge of Covid-19

Across ENABLE Scotland, we believe that high quality social care is a critical element of achieving the human rights of individuals within their own communities, and that a high-quality social care workforce is the foundation of that. We therefore remain clear that investing in our people at the frontline is the best use of charitable resource in the current climate. We have been an active participant in discussions with key stakeholders including Scottish Government, local authorities and Health and Social Care Partnerships to ensure support for the social care workforce was a key element of the Government's Covid response, and we welcomed the early agreement in April 2020 for a nationally consistent fully funded SLW rate for every hour worked across the sector. This demonstrated the effectiveness of the position we have held – sometimes in isolation – for a number of years that a nationally agreed fully funded SLW rate is critical to the recruitment and retention of the best people in social care roles. Alongside other policy developments in the sector, we are optimistic that there will be no regression to the previous requirement for each provider to negotiate separately with 32 local authority commissioners, providing confidence in the sustainability of our SLW policy long term.

Our unrelenting focus on the guiding principles of our Covid-19 mobilisation plan ensured a successful navigation of the challenges of the pandemic and a secure footing from which we could proceed to renew focus on our strategic objectives, with delivery and growth resuming even as the country remained under Covid-19 restrictions.

We have achieved this by maintaining our quality and by diversifying our health and social care delivery offer to a broader range of customers, including those individuals who have more complex support requirements. The Scottish Government's Coming Home report identified in 2018 at least 705 people from Scotland resident in institutional settings away from their own area, and concluded that in many cases, the reason for this placement is lack of appropriate community-based support and not individual choice. ENABLE Scotland's willingness to diversify is key to its continued growth of impact for these vulnerable groups of individuals; which informed our strategy of developing our ENABLE All model of social care support to a variety of different customer groups.

2021 Consolidated Accounts Chief Executive's Report For the year ended 31 March 2021

A 2019 Fair Work Convention report into the social care sector made recommendations for reform of the commissioning process, in a climate where numbers of third sector providers who are handing back services is increasing.

In contrast, as a result of our social care service diversification strategy, and the ENABLE Works parallel strategy to reach out to support more people with a variety of different barriers to employment, the charity's income has grown by close to 60% since 2016/17, and as we end 2020/21, our reach has grown to now provide commissioned social care services in 25 local authority areas.

As a charity committed to progressing the human rights of all individuals to independent living, we are resolute that this should not be growth for growth's sake. Throughout this period, ENABLE Scotland has demonstrated its ability to work in partnership with Health & Social Care Partnership (HSCP) colleagues and multi-disciplinary teams to transition both large scale and complex services into community-based settings and out of acute hospital settings, whilst maintaining the critical PA model of delivery and associated high quality levels.

To sustain this growth and development, we have also continued to utilise positive impacts against budget throughout 2020/21 to invest in our workforce and systems to support efficiency and effective delivery, such as the extension of a successful demonstration project – Reward to Retain – to establish the impact of an enhanced salary rate for the frontline workforce on recruitment and retention; and implementing our strategic objective of having a digitally enabled workforce.

We have delivered this by remaining absolutely focused on delivery of a sustainable core infrastructure through the Piper Group – renamed ENABLE Group from 1 April 2021 – which as we end the year represents 10.7% of our income, down from 13.1% in 2018/19.

We will continue to champion change in the social care sector to ensure that people who need it receive the highest quality of care and support, as often as they need it, from staff who are happy and well rewarded. The quality and dedication of our workforce has been reflected in our 2018/19 Care Inspectorate grades, with 86% of our social care services being awarded Grade 5 or 6.

ENABLE Scotland's reputation as the 'go-to' provider in the support of more individuals with complex needs continues to grow, as evidenced in the delivery of substantial new services in Glasgow and ongoing delivery in South Lanarkshire and Moray. Our innovative partnership with Glasgow Caledonian University has seen more Learning Disability Nursing specialists supporting the organisation. This investment has resulted this year in the successful transition of individuals out of hospital and into their own tenancy – even in the midst of the Covid-19 pandemic – and, crucially, has supported many more individuals to remain in their own tenancies where there has been a risk of a retrograde step to place them in a clinical setting.

We have delivered excellence and innovation in our employability work too. Fewer than 7% of people who have a learning disability have a job, and we work every day to change this. With many disabled people at heightened risk of redundancy and the risks of inequity associated with an increasingly competitive jobs market, the contribution of our ENABLE Works team is more important than ever. I am proud that despite the significant challenges of this year, ENABLE Works supported over 2,200 people who have learning disabilities and other disabilities to develop their employment skills, with 567 being supported into paid work this year.

In line with our vision of an equal society for every person who has a learning disability in Scotland, I am delighted with the progress of our innovative *Breaking Barriers* programme with partners at Strathclyde Business School, Scottish Power, and our new corporate employer partner, STV. In 2020/21, the programme created the opportunity for a cohort of 18 young people who have a learning disability to access higher education and work-based learning, with support provided by ENABLE Works staff, and graduate with a Diploma in Applied Business Skills alongside other graduates from the University of Strathclyde. This represents a 125% increase in the number of graduates from the first year of delivery.

The Covid-19 pandemic brought disruption to the charity's usual annual programme of events. However, I was extremely proud to see our members, supporters and colleagues rally to raise an incredible £63,000 through Virtual Kiltwalk challenges – aided by the incredible generosity of Sir Tom Hunter and the Hunter Foundation, who match-funded all amounts raised to double the original total. We are extremely grateful to all our corporate supporters and suppliers who sponsored our Kiltwalk Ambassadors to help us achieve such a significant fundraised sum to support the ongoing delivery of our charitable projects and services.

2021 Consolidated Accounts Chief Executive's Report For the year ended 31 March 2021

Our Annual Conference in November 2020 was, by necessity, an exclusively digital event. It nevertheless attracted a steady audience of over 250 delegates across a series of speeches, presentations, workshops and question and answer sessions. The Morven Wood Memorial Address was delivered by the Scottish Government's Minister for Mental Health, Clare Haughey MSP, and the award-winning journalist, Ian Birrell, discussed his investigations and campaigning to end institutionalisation of people with learning disabilities and complex needs. Ian was a thoroughly deserving recipient of Honorary Lifetime Membership of ENABLE Scotland, and the staff and member awards saw supporters and colleagues from across the charity recognised for their outstanding efforts in the most challenging of years.

As a membership led campaigning charity, ENABLE Scotland continues to challenge threats to the human rights of people who have a learning disability, and in the face of the Covid-19 pandemic, our members needed us more than ever. Our successful evidence-based campaign to accelerate the vaccination of all adults who have a learning disability may have literally saved lives, and our team went above and beyond to reassure one of the young people we support that his PAs were allowed into his home during lockdown by getting the First Minister to record a video explaining the rules for him. This was covered by STV News, and our social media posts about it were viewed 235,000 times.

2020/21 was truly a year like no other, and I am so proud of the successful results this organisation, our staff, our members, and our supporters and donors, have worked together to achieve in the face of the most challenging circumstances. Having maintained and strengthened the sustainability of our charity throughout this pandemic, it is our intention to now build on the robust financial and quality platform we have built, extending our reach to more adults, children and young people – and their families – who need our support to live respected, full and happy lives, in the communities of their choice.

Following the publication of the Independent Review of Adult Social Care in Scotland in February 2021 and in light of cross-party support for the creation of a National Care Service, 2021/22 presents an historic opportunity for ENABLE Scotland to influence the design and implementation of a truly human-rights-based, self-directed model of social care and support for this and future generations.

It feels that the Covid-19 pandemic has shifted public perceptions of social care and of the value of the social care workforce, and the public policy narrative is now much more closely aligned with the positions ENABLE Scotland has championed for years: supporting reward and career progression opportunities in social care befitting of its critical importance to our country; parity of esteem with workers in the NHS; and recognition that outcomes associated with community-based care and support are vastly preferable to those associated with care home and institutional settings. In addition to health and wellbeing outcomes, we will continue to support work to calculate and demonstrate the true contribution social care makes as a key driver of the Scottish economy, and how demographic change will make it an even more important industry in years to come.

There is no doubt that the economic environment we look forward to in 2021/22 is a challenging one for the sector. An additional £9.7bn was allocated to the Scottish Government from HM Treasury to support the Covid-19 response in 2020/21, in addition to UK Government interventions including the Job Retention ("Furlough") Scheme. The end of furlough and the inevitable scaling back of Government-funded safety nets will likely prove a shock to many organisations in the private and social sectors, with a real risk of business failure.

Even as we cautiously look forward to the pandemic being relatively under control thanks to mass vaccination, the economic impact of such an extraordinary level of emergency Government expenditure will be felt for years to come.

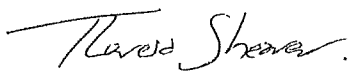
Before the Covid-19 pandemic was on anyone's radar, the Scottish Government published a Medium Term Financial Framework in 2018 outlining how without reform, an additional £5.9bn per year – a 40% budget increase – would be required by 2023/24 in order to meet the costs associated with ongoing health and social care priorities alongside the issues of an aging population. This challenge was not unique to Scotland, and will have been exacerbated globally by the pandemic.

10 years on from the publication of the report of the Christie Commission, ENABLE Scotland is committed to supporting essential reforms to shift public spending from reactive responses to preventive measures; and from back office duplication to frontline delivery.

**2021 Consolidated Accounts
Chief Executive's Report
For the year ended 31 March 2021**

Having navigated the challenges of the first year of the Covid-19 pandemic and ending 2020/21 in a position of financial strength with a substantial surplus, our focus is on the provision of excellent services through the three delivery pillars of the ENABLE Group – ENABLE Scotland, ENABLE Works and ENABLE All – supported by the core infrastructure of ENABLE Group (renamed from the Piper Group from 1st April 2021) in order to reach even more people through a well remunerated, highly skilled, and digitally enabled workforce.

As Group CEO, I look forward to working with my colleagues across the entire ENABLE Group to ensure the continued successful trajectory of growth and impact for ENABLE Scotland in 2021/22, built on a solid platform of effective and efficient shared infrastructure from which to deliver excellent quality, personalised care and support.



Theresa Shearer
CEO

Date: 25 August 2021

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT For the year ended 31 March 2021

The Board of Trustees present their annual report and consolidated financial statements of the ENABLE Scotland Group for the year ended 31 March 2021.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and the Charities SORP (FRS102).

Objectives and Aims

The vision, mission and values of ENABLE Scotland Group are as follows:

Our Vision

A society where every person who has a learning disability will have the choice and control to live the life they chose.

Our Mission

We will campaign with our members to improve the lives of people who live with learning disabilities. We will work with our customers to create personalised services that reflect our values and enable customers to achieve their goals. We will challenge negative attitudes to learning disability which prevent people who have learning disabilities living as equal members of society.

Our Values

- **Respect** – we respect our customers, members and each other at all times.
- **Integrity** – we are always honest and truthful.
- **Equality** – we always treat everyone equally.
- **Ethical** – we always do the right thing.
- **Ambition** – we always strive to improve the lives of customers and members, and create the best environment for employees.

ENABLE Scotland (Leading the Way), a subsidiary of ENABLE Scotland, is the leading Scottish charitable organisation for people who have learning disabilities and their families. We were founded in 1954 as a campaigning voice by parents to ensure that their children who had learning disabilities did not suffer social exclusion and could have the same opportunities as others to live full lives with choice, opportunity and freedom.

The main contribution of ENABLE Scotland (Leading the Way) to the group objectives is in the development, improvement and delivery of person-centred services designed to ensure that people who have learning disabilities can live the life they want and actively participate in their community.

STRATEGIC REPORT

Achievements and Performance

Significant Activities

ENABLE Scotland is the leading Scottish charitable organisation for people who have learning disabilities and their families. We were founded in 1954 as a campaigning voice by parents to ensure that their children who had learning disabilities did not suffer social exclusion and could have the same opportunities as others to live full lives with choice, opportunity and freedom.

ENABLE Scotland has grown successfully in the past 67 years and is today a modern:

- National campaigning organisation;
- Membership based organisation, with affiliated Branch members; and
- Fundraising organisation.

As a campaigning charity, we have successfully lobbied local and national governments and influenced learning disability and social care policy. We listen to our members closely and have ensured that policy-makers hear their views.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Achievements and Performance (continued)

Over 2020/21, ENABLE Scotland has delivered a wide range of projects, research, membership-led campaigning, fundraising and policy influencing activity – all in pursuit of our vision to achieve an equal society for every person who has a learning disability. We support more than 1,100 adults and children who have a learning disability through a combination of local groups, membership support and charitable projects, with our activity successfully transferred to remote and digital platforms in response to the Covid-19 pandemic.

We have continued to deliver our successful Scottish Government funded project to promote awareness of the principles of Self Directed Support (SDS) and information about rights to request SDS assessments in communities across the central belt. This project has also supported individuals to identify their personal skills, talents and interests, and how the resources in their local community could enhance their lives. The learning from this project will be used to enhance our own service provision, as well as inform the national approach to implementing SDS.

ENABLE Scotland's ACE and ACE Youth Groups allow people who have a learning disability to be active, connected and empowered. For many of our members, these groups are a lifeline, and may be their main route to friendship, connection and support.

Due to the Covid-19 pandemic, the charity was forced to suspend all ACE and ACE Youth Group meetings. We knew this would be devastating for many of our members, and made it a priority to contact ACE members by phone to check they were coping and to ask what we could do. We spoke to 184 of the adults and young people who have a learning disability who regularly attended ACE and ACE Youth Groups around Scotland. Loneliness, isolation, anxiety and mental health challenges were key issues raised, and they all wanted to stay connected.

With the support of a successful application to the Scottish Government's Wellbeing Fund, we launched ACE Connect to move our ACE and ACE Youth services online. 300 people who have a learning disability engaged across 582 Zoom sessions, including 170 Mindfulness sessions, 150 Exercise sessions, 78 Film sessions, 78 COVID updates, 98 Evening workshops, 41 Cooking/baking sessions and 68 party/karaoke sessions. An ACE Connect Helpline was also set up and available from 9am to 7pm throughout the week, taking 531 calls from people who have a learning disability and family members. A further 50 enquiries were handled via social media, and 30 people who have a learning disability were provided with hardware and internet connectivity to access digital support.

As soon as the potential threat posed by Covid-19 was identified, we developed and published a comprehensive suite of easy read resources to help people who have a learning disability and family carers to stay informed, connected and empowered. As the crisis intensified to the point of lockdown, we maintained, updated and disseminated these resources through mailing lists, social media channels and trusted partners. The dedicated coronavirus hub on the ENABLE Scotland website received over 2,500 unique visits during the first four months of the pandemic, and 1,015 families on our mailing list were sent information, resources and details of support.

We reached out to the families of our ACE members and to those who run ENABLE Scotland's local branch network to ask how they were coping and how we could help. In common with ACE members, they missed the regular contact and support of peer group meetings. It came across strongly that they also had a lot of questions about their rights in terms of welfare and benefits, and the changes to the law made by the emergency coronavirus legislation.

We launched a new Family Connect service to give family carers a regular weekly opportunity to connect online and to hear from and ask questions to expert speakers on topics including health, benefits, finances and legal rights.

Our dedicated Welfare Rights service continued to support people who have a learning disability and their families to access the benefits they are entitled to and to maximise their income. This service was more important than ever as many families had their income disrupted by the pandemic.

The Covid-19 pandemic caused severe disruption to planned fundraising activity. The ENABLE Scotland Fundraising Ball was postponed and then cancelled, and all four Kiltwalk events were unable to go ahead. However, a Virtual Kiltwalk Weekend was organised for September 2020, and the charity successfully activated its supporter base to raise over £31,500 through Virtual Kiltwalk challenges undertaken alone or in small groups (compliant with Covid restrictions) across Scotland. The 2020 Virtual Kiltwalk delivered ENABLE Scotland's second highest ever fundraising total for the event; the charity's most successful Kiltwalk since the 2017 Glasgow Kiltwalk. Sir Tom

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Achievements and Performance (continued)

Hunter then announced that The Hunter Foundation would double all fundraising generated through the Virtual Kiltwalk, meaning the event contributed over £48,000 towards ENABLE Scotland's charitable projects and services.

ENABLE Scotland was re-elected to provide the secretariat to the Cross Party Group on Learning Disability in the Scottish Parliament at its AGM in September 2020. Key priorities taken forward in 2020/21 were:

- Support for people who have a learning disability through the Covid-19 pandemic
- The Scottish Government's Keys to Life strategy
- Seclusion and Restraint in Schools
- The response to the Coming Home report; and
- The Independent Review of Adult Social Care in Scotland.

As a result of this influencing work, a Parliamentary debate focused on the impact of the pandemic on people who have a learning disability and appropriate support was held in March 2021.

We successfully campaigned for all people who have a learning disability to be offered the Covid-19 vaccine in Priority Group 6; an announcement made directly by the First Minister in February 2021. This made Scotland the only part of the UK where anyone who has a learning disability – regardless of severity – was entitled to the vaccine at this earlier stage. Given the evidence from the Scottish Learning Disability Observatory that people who have a learning disability were twice as likely to contract Covid-19, twice as likely to be hospitalised and three times more likely to die than the general population, the success of this evidence-based, solutions-focused campaigning has had a real positive impact on the health and wellbeing of Scotland's learning disability population.

ENABLE Scotland engaged closely with the consultation on the Independent Review of Adult Social Care in Scotland, making a formal submission informed by our experience and that of the people we work for, and inviting the Review's Chair, Derek Feeley, to speak and take questions at our Scottish Council meeting. We were very encouraged to see many of our priorities for reform in the sector included in the final recommendations published in February 2021, and we look forward to continued close engagement with the Scottish Government, NHS, local authorities, Health and Social Care Partnerships and other key stakeholders to make the vision of a National Care Service reality.

In partnership with National Autistic Society Scotland and Scottish Autism, we launched a member-led campaign for the establishment of a dedicated Commissioner for Learning Disability and Autism. The "Our Voice, Our Rights" campaign drew support across civil society and the political spectrum, with manifesto commitments secured, including from the governing SNP.

We successfully moved our quarterly Scottish Council meetings online, so that our members' representative body could continue to meet throughout the year in spite of the pandemic restrictions. We have continued to develop and improve the delivery of our Scottish Council, with Committee meetings being held via video conferencing in advance of the full Scottish Council meeting. We continued to facilitate the participation of our members in influencing and delivering our campaigning agenda, working alongside our member Trustees.

In November 2020, we held our AGM and Annual Conference. In common with events across the year, this was a fully digital event, and included a keynote speech from the Minister for Mental Health, Clare Haughey MSP, and a conversation on deinstitutionalisation and human rights with the award-winning campaigning journalist, Ian Birrell. Workshop topics included digital transformation, employability support, welfare rights and Scottish Government learning disability strategy. Around 250 delegates participated in the digital event across the day, and a record 174 nominations were received for the staff and member awards.

The charity looks ahead to 2021/22 with plans to continue to deliver and enhance digitally connected communities for our members alongside the phased return of face-to-face delivery when easing of restrictions allows. We will continue to campaign to uphold the rights of every person who has a learning disability in Scotland, with particular engagement with promised reforms to learning disability law and social care commissioning and practice.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Plans for Future Periods

An updated strategic plan that takes the charity through the 2021-22 financial year has been completed.

By continuing our strategic focus of activities which achieve progress under the themes of Cash, Customers and Co-Workers, we will continue to deliver an organisation which is in a stable position of financial strength from which to grow and extend our reach to more people who have a learning disability, specifically by:

- Continuing to deliver excellent charitable activities;
- Continuing to delivery excellent social care and employment support for children and adults who have a learning disability;
- Growing our reach to more children and adults who would benefit from social care, employability or charitable activities;
- Delivering our financial plan; and
- Recruiting and retaining the workforce we need to deliver to plan.

Achievements and Performance of ENABLE Scotland (Leading the Way)

Strategic Report

Significant Activities

The main activity of ENABLE Scotland (Leading the Way) is to provide human rights-based self-directed social care services to support people who have learning disabilities to have the choice and control to live the life they choose.

Achievements and Performance

ENABLE Scotland (Leading the Way) delivers personalised care and support services to 1,024 people, many of whom have a learning disability alongside underlying health conditions and complex needs.

Our ENABLE Works employability service delivered training for employers and employability support to 2,267 people who have disabilities, supporting 567 people into paid employment in the last year.

Despite the significant challenges of the Covid-19 pandemic, ENABLE Scotland (Leading the Way) has remained focused on delivering excellent quality personalised services to the people we work for, whilst exploring service diversification opportunities to extend access to support to other client groups.

This year, 86% of our ENABLE Scotland (Leading the Way) services received Care Inspectorate (CI) results of grade 5 and 6, with 6 being the highest grade that the CI can award a service. This is against a national average of 56%.

The unprecedented challenge posed by the Covid-19 pandemic demanded significant measures to ensure the charity could resource and mobilise a response that enabled the delivery of services that secured the safety of the people we support at this complex and challenging time.

Our response was guided by the following principles:

- Keeping people we support and our staff safe as a baseline level of service;
- Keeping people we support safe at home to reduce demand on acute NHS services and prevent avoidable hospital admissions;
- Keeping staff informed, and providing information supporting their health, safety and wellbeing;
- Deploying as much resource to the frontline delivery of social care and support as is possible;
- Accurate tracking and recording of resources to maintain agile and responsive decision-making;
- Awareness and making use of financial support packages made available by Government (where appropriate) to ensure we can maintain the highest possible quality of care and support;
- Securing the ongoing financial sustainability of the charity during and post this current challenge.

The Scottish Government and local authorities recognised frontline social care staff and the teams that provide the critical infrastructure to support them as Category 1 Key Workers.

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Achievements and Performance (continued)

Our Personal Assistants (PAs) are critical to the delivery of the national strategy to manage the Covid-19 pandemic – not only through keeping vulnerable people safe at this challenging time, but also recognising the vital role of excellent social care in supporting people to live at home and reduce demand on acute NHS services.

We created and implemented a mobilisation plan, modelling credible scenarios around staff absence to illness and/or self-isolation and focused on channelling the charity's resources towards supporting our PAs to keep themselves safe and healthy, and to maintain the highest possible level of care and support to keep vulnerable people safe and well throughout this period.

We increased our dedicated Health and Safety resource to ensure that risk to the people we work with and for is minimised by the practice of the very highest standards of hygiene and infection control, based on the latest public health guidance, and the provision and use of Personal Protective Equipment (PPE).

We followed the individual plans for each person we support to ensure all actions are based on decisions they have made, where appropriate in collaboration with the local Health and Social Care Partnership.

Data from the Scottish Learning Disability Observatory showed that people who have a learning disability were twice as likely to contract Covid-19, twice as likely to be hospitalised and three times more likely to die than the general population. Our priority during the pandemic was to keep people safe, and out of hospital. The robust control measures we implemented, alongside our PA model of teams dedicated to individuals, were highly effective in this regard – none of the people supported – or employed – by the charity lost their lives to COVID-19.

Despite the unique and significant challenges of the Covid-19 pandemic, constructive collaborative relationships with Scottish Government, local authorities and Health and Social Care Partnerships helped deliver a strong performance for ENABLE Scotland (Leading The Way). Our model of high quality, personalised social care service design and delivery, now supported by a digitally enabled Enable Group infrastructure, has meant that ENABLE Scotland is increasingly a provider of choice for hundreds of people across Scotland.

In 2020/21, we provided commissioned social care services in 25 of Scotland's 32 local authority areas. Income growth for the year of 10% is more than double the social care sector average. Independent Plimsoll analysis published in March 2021 also noted that a quarter of UK social care providers recorded a fall in income across the year. The analysis ranked ENABLE Scotland (Leading The Way) 44th in the UK for social care market share, and identified ENABLE Scotland as being in the top 5 based on commercial and financial strength.

Since 2017/18, we have been increasingly working with client groups who did not have a learning disability, but who were identified by the commissioning local authorities as potentially being individuals who would benefit from our personalised approach to service delivery and design. This has been a positive experience both for the individuals supported, and the staff teams working with them, and we have taken this forward in our ENABLE All model.

ENABLE All now extends the organisation's excellent quality, self-directed social care services offering to a broader customer base. Throughout 2020/21, the ENABLE All strategy has continued to be a success, extending our support to more individuals with many different support needs across Scotland. ENABLE All will continue to be a strategic development priority for the charity as we move forward, providing high quality, personalised social care with and for many more individuals.

As a charity committed to progressing the human rights of all individuals to independent living, we are resolute that this is not growth for growth's sake. We have focused on two strategic areas of growth – supporting where other providers are no longer able, and building on our specialism to support people who require complex health and social care to move out of institutional settings and into their own homes.

Throughout this period, ENABLE Scotland has continued to demonstrate its ability to work in partnership with Health and Social Care Partnership colleagues and multi-disciplinary teams to transition both large scale and complex services, whilst maintaining the critical PA model of delivery, and associated high quality levels. We remain determined to be part of the solution for the more than 700 people identified by 2018's *Coming Home* report¹ who are living in institutions outwith their home local authority area due to lack of suitable support.

¹ *Coming Home Report*

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Achievements and Performance (continued)

ENABLE Scotland engaged closely with the consultation on the Independent Review of Adult Social Care in Scotland, making a formal submission informed by our experience and that of the people we work for, and inviting the Review's Chair, Derek Feeley, to speak and take questions at our Scottish Council meeting. We were very encouraged to see many of our priorities for reform in the sector included in the final recommendations published in February 2021, and we look forward to continued close engagement with the Scottish Government, NHS, local authorities, Health and Social Care Partnerships and other key stakeholders to make the vision of a National Care Service reality.

ENABLE Scotland is committed to Fair Work, and having implemented a minimum of the real Scottish Living Wage for every hour worked – including overnight support – from April 2019, we paid at least the Scottish Living Wage of £9.30 per hour for every hour our staff worked throughout 2020/21. Effective from 1 October 2020, all staff were paid above the Scottish Living Wage, at no less than £9.40 per hour. In November 2020, ENABLE Scotland became the largest social care provider in Scotland to become an accredited Living Wage Employer

We have continued to work closely with our recognised trade union, UNISON, to keep abreast of key developments as they relate to the rights and experience of our frontline staff. This constructive relationship has been particularly important as we support staff through the challenging circumstances of the pandemic, and we remain committed to ensuring ENABLE Scotland is a great place to work.

In this most challenging of years, our priority has continued to be our people, and this has been a particular focus area for ENABLE Scotland as we grow our delivery – ensuring that our increasing service portfolio is fully recruited to ensure continued safe and high quality delivery is mission critical for the charity. This is within the context of recruitment and retention across the social care sector being recognised as a national, sector wide challenge, and ENABLE Scotland has responded to this with two key operational projects:

- **ENABLE Recruits** – an internal recruitment agency model which is delivering success in recruiting 98% of all hours contracted.
- **Reward to Retain** – a pilot which demonstrates the impact of payment of a £10 per hour rate on retention rates, expanded this year to cover eight service areas. 35% of our frontline workforce are now paid an enhanced rate above the Scottish Living Wage under this programme. We have monitored the impact of this approach on recruitment and retention rates in those areas, and have been pleased to see a direct causative link between higher reward and reduced staff turnover. We continue to monitor this impact to inform our own modelling and national influencing work on reward strategy for the social care workforce into 2021/22 and beyond.

Further, as part of the Enable Group, our frontline social care workforce has benefited from two core digital infrastructure projects:

- **Digital infrastructure:** As part of a £1m investment, the ENABLE Group worked to refresh the IT estate across the Group's 2,200 strong workforce, and all 1,800 frontline staff were equipped with a mobile device throughout 2020/21, supporting with communication, connectivity and rota management.
- **Online Rota Management System:** The new online rota management system was fully rolled out, supporting our personalised model of social care support, and accessible to all of our frontline workforce on their handheld devices. We will continue to monitor the impact of this system on productivity and employee experience.

Our employability team, ENABLE Works, adapted to the challenges of the Covid-19 pandemic to record another highly successful year. The success of our mobilisation plan meant we were able to fully resource our frontline care and support services, and also to maintain all ENABLE Works services remotely. Over the course of 2020/21, the team supported 2,267 people who have learning disabilities and other disabilities to develop their employment skills, with 567 being supported into paid work.

Stepping Up Live was launched, moving the successful Stepping Up programme online. Digital delivery actually saw the programme grow its reach, engaging with 75 schools to support young people with disabilities with transitions from high school to further education, training and employment.

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Achievements and Performance (continued)

The nature of support required by ENABLE Works clients shifted in line with the major impact the pandemic restrictions had on the economy, and particularly on those sectors where people with disabilities have traditionally had a stronger chance of securing employment. We supported people who had been placed on furlough, or had

been made redundant or were at risk of redundancy. Digital skills and access to digital devices and services became an important part of our support. Sustained, consistent support for clients and their families has been key to supporting people through this exceptionally challenging period.

ENABLE Works continued to support employers to adapt workplace practices and to make appropriate adaptations for accessibility and health and safety purposes. In total, 1,345 employers were supported across the year with advice, guidance, disability awareness training, and support with interviews, onboarding and mentoring for employees with disabilities.

In line with our vision of an equal society for every person who has a learning disability in Scotland, we were delighted to continue the delivery of our ground-breaking *Breaking Barriers* programme with partners at Strathclyde Business School and Scottish Power. With teaching and work placements delivered digitally in line with Covid-19 restrictions, the programme nevertheless created the opportunity for a new cohort of 18 young people who have a learning disability to access higher education and work-based learning, with support provided by ENABLE Works staff, and to graduate with a diploma in business education alongside other graduates from the University of Strathclyde.

ENABLE Works has continued to deliver key funded projects, including All in Edinburgh, our Scottish Government funded employment consortium, ESF, Employability Fund and Fair Start Scotland – Scotland's first devolved employability programme. Following the successful model of our All in Edinburgh consortium over the last six years, new All in Dundee and All in Highlands consortiums were launched.

On a solid financial and quality footing, ENABLE Scotland (Leading the Way) has proven to be well placed to respond to the challenges presented by the Covid-19 crisis, supported by an effective, digitally enabling core infrastructure provided by the Enable Group. This has laid the foundations for a strong contribution to the country's recovery phase from the pandemic.

Financial Review and Results for the Year – ENABLE Scotland Group

The consolidated results of ENABLE Scotland and its subsidiaries for the year as detailed in the consolidated Statement of Financial Activities on Page 25 was a net increase in funds of £857,816 (2020: net increase £17,243) meaning that the group ended the financial year with total reserves of £7,359,361 (2020: £6,501,545).

Financial Review and Results for the Year – ENABLE Scotland (Parent Company)

The net decrease in funds, as detailed in the Statement of Financial Activities on Page 26, was £8,395 (2020: net decrease in funds of £366,881) meaning that the charity ended the financial year with total reserves of £564,933 (2020: £573,328).

The charity's main sources of funding are generated from Scottish Government, The Big Lottery Grant Fund, legacies, a number of trust funds and income generated through individual and corporate donations and fundraising events.

Financial Review and Results for the Year – Subsidiary Companies:

ENABLE Scotland (Leading the Way)

The net increase in funds was £866,211 (2020: net increase in funds of £384,124) meaning that the charity ended the financial year with total reserves of £6,794,428 (2020: £5,928,217).

The Charity's main source of funding is generated from national and local government for the delivery of quality services to people with learning disabilities, Funding is also generated through other key funding bodies including The Big Lottery Fund Grant, Inspiring Scotland, Skills Development Scotland, Fair Start Scotland, European Social Fund and a number of colleges and universities.

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Financial Review and Results for the Year – Subsidiary Companies (continued):

ENABLE Trustee Service Limited

At the year end the company was managing funds for 169 trusts (2020: 169 trusts). The total market value of the funds held in trust as at 31 March 2021 was £12,230,182 (2020: £11,115,635).

Arrangements continue to be made with brokers Rathbone Brothers Plc to deal with the investment on a discretionary basis for the majority of these funds. The market value of funds placed with Rathbones as at 31 March 2021 was £9,870,118 (2020: £8,810,356). Funds are also invested by Smith & Williamson for one Trust valued at £607,784 (2020: £498,986); in life assurance policies with Standard Life and Scottish Widows, valued at £60,558 (2020: £72,404) and £72,229 (2020: £55,285) respectively, and in a bank account at £589,493 (2020: £648,604). Six properties that are also held within trusts were independently valued in 2018 at a total value of £1,030,000.

Investment Policy and Performance

The remaining stocks and shares in our investment portfolio were fully disposed during the 2020 financial year with funds raised invested in technology upgrades and improvements. The decision to realise the investment portfolio was authorised by the Board of Trustees.

ENABLE Scotland's Audit and Risk Committee oversaw the performance of investments received quarterly reports from the Fund Managers. Performance was measured against the FTSE 100, All Share Index and other appropriate indices. Dividend income of £Nil was received in the 2021 financial year (2020: £5,323) and interest on investments totalled £367 (2020: £5,189). Realised gains of £Nil (2020: gains £2,623) were achieved during the financial year.

Reserves Policy

Free reserves available for use by the Group are those that are readily realisable, less funds which are restricted or else designated for particular purposes. The calculation further excludes funds invested in property and other fixed assets that will continue to be used in the day to day running of the Group. The Group requires sufficient funds to cover costs and respond to emergency situations given the extent of the service provision of the Group and the risks noted in the risk assessment.

As at 31 March 2021 ENABLE Scotland Group had total reserves of £7,359,361 (2020: £6,501,545) of which free reserves were £6,719,463 (2020: £5,986,610). This represents 2.0 months (2020: 1.9 months) worth of unrestricted expenditure against our target of 1 to 3 months. The Trustees will continue to endeavour to ensure careful cash management and close ongoing monitoring of risks are in place to maintain adequate free reserves.

COVID-19

The charity's response to the unique challenges posed by the COVID-19 pandemic has been guided by the following principles:

- Keeping people we support and our staff safe.
- Keeping people we support safe at home to reduce demand on acute NHS services and prevent avoidable hospital admissions.
- Keeping staff informed, and providing information supporting their health, safety and wellbeing.
- Deploying as much resource to the frontline delivery of social care and support as is possible.
- Accurate tracking and recording of resources to maintain agile and responsive decision-making.
- Awareness and making use of financial support packages made available by Government (where appropriate) to ensure we can maintain the highest possible quality of care and support.
- Securing the ongoing financial sustainability of the charity during and post this current challenge.

In response to the progression of the pandemic, a Corporate Mobilisation Plan, based on the above principles, was produced in order to prepare the organisation, its staff, infrastructure and people it supports for the inevitable changes required in order to deal with the emerging disruption to business and daily life that is a direct result of the COVID-19 pandemic. A supporting Transition Plan, which was created in response to the easing of lockdowns was developed and implemented as appropriate in the periods between more stringent lockdowns and restrictions. This process has supported the tolerance and resilience of the charity in the face of this global challenge.

ENABLE Scotland has received funding from the Coronavirus Job Retention Scheme and the Scottish Government's Wellbeing Fund. In addition, analysis has been undertaken to identify any material financial risks resulting from the Coronavirus pandemic.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Going concern

The Trustees have considered the application of the going concern principle. Detailed budgets are presented to and approved by the Audit & Risk Committee with regular monitoring through review of management accounts. The charity has completed a range of forecasts for the period to 30 September 2022 including reverse stress testing to assess the impact COVID-19 has had on its liquidity and ability to continue as a going concern, including significantly reducing the level of voluntary income and associated costs. Based on the forecasting performed, the Trustees believe the actions and strategies in place together with the projected results support the going concern position. The Trustees believe that the impact from COVID-19 does not present a material uncertainty to the charity's going concern position due to the cashflow, resources and mitigating strategies which are available to it and give them a reasonable expectation that the charity will continue to operate for the foreseeable future and that it is therefore appropriate to adopt a going concern basis of accounting in preparing the financial statements.

ENABLE Scotland (Leading the Way) has undertaken to provide financial support, if required, up to an amount of £250,000 in respect of Enable Communities Group Limited for a period of up to 12 months from the anticipated approval date of the financial statements.

Principal Risks and Uncertainties

Risk Management

It is recognised good practice for Trustees to regularly review and assess the risks faced by their organisation, and to carefully manage these risks. Identifying and managing risk is a key Board responsibility. A formal risk management process is in place which assesses business risks and implements and monitors risk management strategies. The ENABLE Scotland Risk Register, and associated risk matrix and heat map, is intended to provide the Audit and Risk Committee, and the Board, with the necessary information to ensure they are in a position to make informed and timely decisions about all aspects of the organisation, in the knowledge that key organisational risks have been identified and considered. The Risk Register is prefaced by the CEO Risk Register Overview, which provides the judgement of the CEO around the key retained risks, individually and collectively, in addition to the standard risk analysis contained therein. The CEO highlights the key risks facing ENABLE Scotland; it builds upon the wider content of the Risk Register, and highlights those risks which, linked to both CEO judgement and scoring, require further Trustee discussion.

This Risk Register covers all major aspects of the operation of ENABLE Scotland, ENABLE Scotland (Leading the Way), and ENABLE Trustee Service Limited.

Executive Directors monitor organisational risk on an on-going basis, highlighting key issues and risks to the Trustees, along with mitigation plans as required, at every meeting of the Board. Organisational risk is also scrutinised as a matter of routine by the Audit and Risk Committee, who provide advice to the Board of Trustees and Executive team as appropriate. The Trustees consider that all major risks have been identified and, where appropriate, suitable systems or procedures have been put in place to mitigate to an acceptable level.

ENABLE Scotland is committed to maintaining a positive health and safety culture. We operate a health and safety forum with representation from different departments and regions. We also have an annual health and safety priority plan, which sets out key actions for the year. Our progress on meeting these annual priorities, and other health and safety related matters, are reported to each meeting of the Audit and Risk Committee.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Risk and Internal Control

The Trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the charity and their proper application as required by charity law and hence have taken reasonable steps for the prevention and detection of fraud and other irregularities and provide reasonable assurance that:

- The charity is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the charity, or for publication, is reliable; and
- The charity complies with relevant laws and regulations.

ENABLE Scotland

Taking in to account the economic environment in which the charity finds itself operating in, the Trustees are taking steps to ensure that unrestricted funds are maximised through strict cost management and efficient and effective use of resources.

In response to the sustainability challenges presented by the operating environment, we have actively delivered on a strategy of identifying and developing strategic structural partnership opportunities with other organisations in the sector to help mitigate these risks.

ENABLE Scotland continues to be a campaigning charity and the Board of Trustees recognise the resource implication of this strategy and the need to ensure sufficient funding is available, both in the short and long term. Campaigns must also be deliverable and appropriate to the ethos of the charity and demonstrably represent those issues most important to people with learning disabilities.

ENABLE Scotland (Leading the Way)

Taking in to account the economic environment in which the charity finds itself operating in, the Trustees are taking steps to ensure that unrestricted funds are maximised through strict cost management and efficient and effective use of resources.

In response to the sustainability challenges presented by the operating environment, we have actively delivered on a strategy of identifying and developing strategic structural partnership opportunities with other organisations in the sector to help mitigate these risks.

Indeed, the challenging operating environment for charities delivering social care services in Scotland has been a critical risk factor for the Trustees to monitor throughout 2020/21. As an organisation, we are committed to the delivery of excellent quality personalised social care services as a critical element of supporting the delivery of an equal society for every person who has a learning disability.

We have considered the longer term implications of the delivery of these services within a context of rising demand, decreasing public funding, and a proliferation to social care providers in Scotland.

In response to the sustainability challenges presented by the operating environment, we have actively endorsed and delivered on a strategy of identifying and developing strategic structural partnership opportunities with other organisations in the sector to help mitigate these risks.

In addition to robust review of the organisation's risk register in considering the key risks facing the organisation, the Board regularly receives updates on the Key Performance Indicators (KPIs) which are in place to monitor progress against strategic intent. A laser-like focus on our core strategic priorities has been maintained by regular monitoring across six KPIs which have centred on income, cash position, staff turnover, sickness levels, quality of service provision to the people we support through our personalised social care services and into work, and delivery of campaigns to challenge barriers to an equal society for people who have a learning disability.

ENABLE Scotland

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Brexit

Around 2% of ENABLE Scotland's workforce are non-UK EU citizens; all of whom have been offered support with applications to the UK Government's EU Settlement Scheme. This scheme means that most non-UK EU citizens in employment should not be required to leave the country, even in the event of a 'no deal' Brexit. We therefore do not anticipate disruption to our capacity to deliver services.

Streamlined Energy and Carbon Reporting

ENABLE Scotland recognise that our planet's environment is of vital importance to our future and are committed to reducing the impact of climate change by minimising our local environmental carbon footprint. To achieve this, the Charity is committed to implementing energy efficient options with regard to the heating, lighting, cooling and ventilation of our office premises and to our transport infrastructure.

The table below summarises the ENABLE Group energy consumption and total gross greenhouse gas emissions in tonnes of CO₂ for the year ended 31 March 2021:

	Unit of Measurement	Year ended 31 March 2021	Year ended 31 March 2020
Energy consumption used to calculate emissions:			
Natural Gas	kWh	657,327	1,056,776
Electricity	kWh	452,800	675,012
Transport Fuel	kWh	308,845	909,610
Total kWh		1,418,972	2,641,398
Emissions from combustion of natural gas	tCO ₂ e	120.86	194.29
Emissions from combustion of electricity	tCO ₂ e	105.57	172.53
Emissions from combustion of fuel for transport purposes	tCO ₂ e	73.02	216.08
Total CO₂		299.45	582.90
Intensity Ratios – tCO₂e per FTE employees			
Natural Gas		0.09	0.17
Electricity		0.08	0.15
Transport Fuel		0.06	0.18
Total tCO₂e per FTE employees	tCO ₂ e	0.23	0.50

Energy Efficiency Improvements

ENABLE Scotland are committed to year-on-year improvements in their operational energy efficiency. A register of energy efficiency methods has been compiled with a view to implementing these measures in the next 5 years.

Measures prioritised for implementation in 2021/22

We are mandated to comply with the Energy Savings Opportunity Scheme (ESOS) and will produce a summary of all available energy efficiency improvements on a four-year cycle. This will be completed again in line with the 2023 Phase 3 compliance deadline. Recommendations found within the Phase 2 2 reporting are being reviewed and will be adopted where practical.

Training in energy conservation and sustainability awareness for all staff is being developed and we are working towards implementing an Energy and Environment strategy that ensures ongoing energy and carbon reductions over the coming years in line with the UK's 2050 net zero targets.

Plans for Future Periods

An updated strategic plan that takes the charity through to the 2022 financial year has been completed, building on the detailed financial review that has taken place in recent months.

By continuing our strategic focus of activities which achieve progress under the themes of Cash, Customers and Co-workers, we will continue to deliver an organisation which is in a stable position of financial strength from which to grow and extend our reach to more people who have a learning disability, specifically by:

ENABLE Scotland (Leading the Way)
REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)
For the year ended 31 March 2021

Plans for Future Periods (continued)

- Continuing to deliver excellent charitable activities;
- Continuing to delivery excellent social care and employment support for children and adults who have a learning disability;
- Growing our reach to more children and adults who would benefit from social care, employability or charitable activities;
- Delivering our financial plan; and
- Recruiting and retaining the workforce we need to deliver to plan.

On 1st April 2019, The Piper Group (now Enable Group) was formally launched.

We are coming together from a position of strength to realise greater efficiencies through joint working in order to proactively address current funding challenges, and to help share the cost of continuing to deliver quality care and support to those who need it in their own homes and communities across the country.

Principal Risks and Uncertainties

ENABLE Scotland retains its individual identity and relationships with families, disabled people and supporters. Our joint ambition is to deliver more charitable support to even more people across Scotland while ensuring that the delivery of critical frontline services is protected. This partnership is designed to strengthen the ability of the third sector to deliver the shared agenda of person-centred social care for vulnerable people delivered by a well-motivated and rewarded workforce.

Trustees' responsibilities

The Trustees are responsible for preparing the Report of the Trustees incorporating the Strategic Report and the financial statements in accordance with applicable law and regulations.

Company law and charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law and charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and charity and of the incoming resources and application of resources, including the income and expenditure, of the group for that period.

- In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and the Charities and Trustee Investment (Scotland) Act 2005. 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.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Reference and Administrative Details

ENABLE Scotland is a registered charity (No. SC009024) and a company (No. SC278976) limited by membership guarantee.

Registered Office

INSPIRE House
3 Renshaw Place
Eurocentral
Lanarkshire, ML1 4UF

Principal Professional Advisors

Bankers

Clydesdale Bank plc
30 St Vincent Place
Glasgow, G1 2HL

Auditor

BDO LLP
4 Atlantic Quay
70 York Street
Glasgow, G2 8JX

Solicitors

MacRoberts LLP
Capella
60 York Street
Glasgow, G2 8JX

Board of Trustees

Robert Cowie (Chair) (resigned 31 March 2021)
Paul Jukes (Chair)
Margaret Rose Whoriskey
John Roderick Brady
Anthony James McElroy
Paul Dominic McMahon
Christopher Li-Ren Yiu
Charles Burton Newlands
Martin Booth
Alan Meek
Kenneth James Pinkerton
Elizabeth Isabella Morrison
Katie Maree Morrison
David Hillier (appointed 3 March 2021)
Shareen Gault (appointed 19 May 2021)

Secretary

Mhairi Frances Maguire

Key Management Personnel/Senior Management Team

Chief Executive	Theresa Shearer
Director, Services	Howard Elliot
Director, Finance	Stephen Wilson
Director, Campaigns & External Affairs	Jan Savage
Director, People	Susan Paton
Director, Employment	Richard Hamer
Director, Technology and Change	Sudeep Chatterjee

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Structure, Governance and Management

Governing Document

The charity is governed by its updated Memorandum and Articles of Association as adopted on 2 November 2013. The Memorandum and Articles of Association were updated to modernise our mechanisms for engaging with our wider membership and to ensure we gained maximum benefit from the lived experiences our membership bring to the organisation.

Group Structure

ENABLE Scotland is the parent company of a group which comprises ENABLE Scotland (Leading the Way), a registered charity and company limited by guarantee, and ENABLE Trustee Service Limited, a company limited by guarantee. ENABLE Scotland is responsible for the overall strategic direction and for the maintenance of administrative, membership and financial systems for the whole group. It is the sole member of ENABLE Scotland (Leading the Way), and ENABLE Trustee Service Limited.

One of ENABLE Scotland's key strengths lies in its considerable and broad based membership. To ensure involvement of the membership, and that the expertise available to the charity from its members is used fully, ENABLE Scotland has available:

- An elected representative body called 'Scottish Council' which meets four times each year, comprising members drawn from across the organisation. Scottish Council has four sub-committees: Parents and Carers Committee, Advisory Committee of ENABLE, known as ACE, (ENABLE Scotland's self-advocacy group including members who have learning disabilities and individuals who are supported by the organisation), ACE Youth and the Young Family Support Committee. Scottish Council is, therefore, in a position to provide advice on the needs, priorities and ambitions of children and adults who have learning disabilities and their carers, and on their expectations of ENABLE Scotland. A number of ACE members receive support services from ENABLE Scotland (Leading the Way) and we receive on-going customer feedback from these individuals. Over the course of the last year we have worked closely with Scottish Council to modernise and improve its functioning, and we are already seeing enhanced outcomes particularly in terms of our campaigning and policy work.
- The Audit and Risk Committee is comprised of a minimum of five members, at least two of whom must be Trustees with a particular interest and knowledge of business, risk management, accounting and finance. This Committee meets at least four times per year, and is able to give the Board advice on all aspects of the financial, audit, risk and investment performance of the charity. This Committee also meets with the external auditors to discuss the annual financial statements and audit process and findings. In November 2020, we established the Clinical Safeguarding and Governance Advisory Group which reports to the Audit and Risk Committee. The purpose of the Group is to consider specific statutory and non-statutory compliance related to delivery of support across the ENABLE Scotland Group.
- A Nominations and Remuneration Committee which oversees the performance of the Chief Executive and advises the Board on adherence to our Memorandum of Association and other Board and governance matters.
- Local branches which are separately constituted charities and which give members opportunities to work effectively in local communities. The branches have been affiliated with ENABLE Scotland for a considerable number of years and fall under the group membership category of the ENABLE Scotland constitution.

The charity has been working to grow its membership and supporter base and has devised strategies both to further develop its engagement with its branch and membership networks, and to encourage a wider group of supporters

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2021

Group Structure (continued)

to take an active interest and contribute to the charity's affairs. These efforts are now paying dividends as evidenced by the increase in our membership to over 5,000 members during 2017/18.

As part of the charity's mission to develop and improve the welfare of, and services for, people who have learning disabilities in Scotland, ENABLE Scotland will, from time to time, lend support to other charities with similar objectives on either a pro bono or a fee basis.

Director Appointment, Induction and Training

The Board of Trustees is responsible for the overall governance of ENABLE Scotland. The Trustees are either elected or co-opted; the maximum number of trustees is 15. All Trustees are subject to retirement by rotation, may serve for three years and shall be eligible for re-election. The Board of Trustees of ENABLE Scotland is identical to the Board of Trustees of ENABLE Scotland (Leading the Way), a subsidiary company (see Group Structure above).

Effective partnership between Trustees and staff contributes significantly to the success of the charity. The Trustees meet at least four times each year combining their meeting with a meeting of the Board of ENABLE Scotland (Leading the Way). Trustees may also attend one of two sub-committees (Audit and Risk, or Nominations and Remuneration) and/or serve on the Boards of the subsidiary companies. New Trustees receive an induction pack containing everything they need to know about the charity and its work for effective and informed decision-making, and the Board, led by our Chairperson, is committed to reviewing Board performance and our governance arrangements on an on-going basis to ensure best practice is maintained.

Trustees and the Executive Team work together to review and develop strategy; from this and further discussions, the Trustees contribute to the group strategic plan, which sets out the objectives for the period ahead. The Board regularly receives progress reports against the strategic plan. An updated strategic plan that takes the charity through to the 2021-22 financial year is in place following a period of strategic development.

Related Parties

ENABLE Scotland is the parent company of a group which comprises ENABLE Scotland (Leading the Way) and ENABLE Trustee Service Limited, a company limited by guarantee. ENABLE Scotland is responsible for the overall strategic direction and for the maintenance of administrative, membership and financial systems for the whole group. It is the sole member of ENABLE Scotland (Leading the Way) and ENABLE Trustee Service Limited.

Martin Booth is both a Trustee of ENABLE Scotland and Executive Director of Finance at Glasgow City Council. During the financial year, ENABLE Scotland delivered services with an invoiced value of £3.3m via Glasgow Health and Social Care Partnership.

David Hillier is both a Trustee of ENABLE Scotland and Associate Principal and Executive Dean of the University of Strathclyde Business School. During the financial year, ENABLE Scotland delivered services to the value of £13,750 (2020: £159,480) via the Breaking Barriers project in partnership with the Strathclyde Business School.

Key Management Remuneration

The Trustees consider the Board of Trustees, who are the company Directors, and the senior management team, as named on page 17, comprise the key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustee expenses are disclosed in Note 9 to the financial statements.

Remuneration of senior staff is considered, benchmarked and set by the Nominations & Remunerations Committee.

Employees

The charity is committed to the professional development of employees and takes active steps to ensure continuous improvements in the standards of work performance are made. Employees receive regular supervision through which they are supported towards the attainment and refinement of essential competencies. Progress in this regard and the impact individual employees are making on the achievement of the agreed outcomes for the people they support and on the meeting of strategic organisational objectives is monitored through the INSPIRE Personal Development Programme. There are processes in place to ensure that new starts are effectively inducted to both the organisation and their individual roles and to ensure that information that could be useful in terms of improving employee retention is gathered from voluntary leavers.

**REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)
For the year ended 31 March 2021**

The charity has a continuing strategy of promoting the increase of the number of disabled employees within the group's workforce. It is our intention that this strategy, which includes full and fair consideration of applications; continuing employment and training while employed and opportunities with regard to training, career development and promotion, will continue over the next year.

Section 172 statement

Section 172 of the Companies Act 2006 requires Trustees to take into consideration the interests of stakeholders and other matters in their decision making. The Trustees continue to have regard to the interests of the Group's employees and other stakeholders, the impact of its activities on the community, the environment and the Group's reputation for good business conduct, when making decisions. In this context, acting in good faith and fairly, the Trustees consider what is most likely to promote the success of the Group for its members in the long term. We explain in this Report of the Trustees, and below, how the Trustees engages with stakeholders.

- Relations with key stakeholders such as employees are considered in more detail on page 17.
- The Trustees are fully aware of their responsibilities to promote the success of the Group in accordance with section 172 of the Companies Act 2006. This encourages the Trustees to reflect on how the Group engages with its stakeholders and opportunities for enhancement in the future.
- The Trustees regularly reviews the Group's principal stakeholders and how it engages with them. This is achieved through information provided by management and also by direct engagement with stakeholders themselves.
- We aim to work responsibly with our stakeholders, including suppliers. The Trustees continue to review the Group's anti-corruption and anti-bribery, equal opportunities and whistleblowing policies.

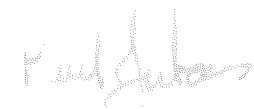
Statement as to Disclosure of Information to Auditor

So far as the Trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the group's auditor is unaware, and each Trustee has taken all steps that he or she ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the group's auditor is aware of that information.

Auditor

BDO LLP have expressed their willingness to continue in office and a resolution to re-appoint them will be proposed at the Annual General Meeting.

The Report of the Trustees incorporating the Strategic Report was approved by the Board of Trustees in their capacity as company directors and trustees and signed on their behalf by:



Paul Jukes

Trustee



Alan Meek

Trustee

Date 25 August 2021

INSPIRE House
3 Renshaw Place
Eurocentral
Lanarkshire
ML1 4UF

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF ENABLE SCOTLAND

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charitable Company's affairs as at 31 March 2021 and of the Group's incoming resources and application of resources and the Parent Charitable Company's 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

We have audited the financial statements of ENABLE Scotland ("the Parent Charitable Company") and its subsidiaries ("the Group") for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, the Group and Parent Charitable Company balance sheets, the Group and Parent Charitable Company statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Group and the Parent Charitable Company in accordance with the ethical requirements 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.

Conclusions related 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 Group and the Parent Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF ENABLE SCOTLAND (CONTINUED)

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 other information comprises the report of the Trustees (incorporating the strategic report). The Trustees are responsible for the other information.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic Report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Trustees report have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Group and the Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic Report or the Trustee's Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion;

- proper and adequate accounting records have not been kept by the Parent Charitable Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Parent Charitable Company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determines 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 Group's and the Parent Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Parent Charitable Company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF ENABLE SCOTLAND (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts 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.

Extent to which the audit was capable of detecting irregularities, including fraud

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

- Assessing the design and implementation of the control environment of the charitable Group to identify areas of material weakness to focus the design of our audit testing;
- determining whether the accounting policies and presentation adopted in the financial statements are in accordance with applicable law and United Kingdom Accounting Standards;
- identifying whether there are instances of potential bias in areas with significant degree of judgement;
- performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatements to due fraud. Areas of identified risk were then tested substantively;
- reading minutes of meetings of those charged with governance, reviewing correspondence with regulatory bodies and from legal advisors to identify indications of non-compliance with laws and regulations;
- addressing the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments through review and corroboration of journals that include characteristics that we perceive to be high risk; assessing whether the judgements made in accounting estimates are indicative of a potential bias; and evaluating the rationale of significant transactions that are unusual or outside the normal course of the charity's activities;
- addressing the risk of fraud over existence of service provision income and grant funded project income, as well as the fraud risk over completeness of donation, legacy and other income, by carrying out detailed testing, on a sample basis, of transactions and balances agreeing to appropriate documentary evidence to verify the completeness, existence and accuracy of the reporting financial statements; and
- vouching balances and reconciling items in key control account reconciliations to supporting documentation as at 31 March 2021.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF ENABLE SCOTLAND (CONTINUED)

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and 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 Charitable Company, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

Martin Gill

B6F16A8EF9FD4ED...

Martin Gill (Senior Statutory Auditor)
For and on behalf of BDO LLP, statutory auditor
Glasgow, United Kingdom

26 October 2021

BDO LLP 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.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**Consolidated Statement of Financial Activities (incorporating the Income & Expenditure Account)
For the year ended 31 March 2021**

Income and endowments from:	Note	Group Unrestricted Funds 2021 £	Group Restricted Funds 2021 £	Group Unrestricted Capital 2021 £	Group Total Funds 2021 £	Group Total Funds 2020 £
Donations and legacies	3	131,732	-	-	131,732	943,561
Income from charitable activities:						
Development, improvement and delivery of projects and services	4	41,673,271	6,221,995	-	47,895,266	42,434,130
Other trading activities	5	205,680	-	-	205,680	297,166
Investment income	6	367	-	-	367	11,808
Gain on sale of tangible fixed assets		-	-	-	-	160,899
Other income		10,369	-	-	10,369	40,249
Total income		42,021,419	6,221,995	-	48,243,414	43,887,813
Expenditure						
Raising funds	8	46,820	-	-	46,820	287,155
Charitable activities	7	41,061,499	6,248,988	-	47,310,487	43,563,326
Other trading activities		28,291	-	-	28,291	22,712
Total expenditure		41,136,610	6,248,988	-	47,385,598	43,873,193
Net income/(expenditure) before gains and losses on fixed asset investments		884,809	(26,993)	-	857,816	14,620
Gains on fixed asset investments	16	-	-	-	-	2,623
Net income/(expenditure) before transfers		884,809	(26,993)	-	857,816	17,243
Transfer between funds	21	(216,953)	216,953	-	-	-
Net movement in funds		667,856	189,960	-	857,816	17,243
Balances at 1 April 2020	22	6,351,545	-	150,000	6,501,545	6,484,302
Balances at 31 March 2021	22	7,019,401	189,960	150,000	7,359,361	6,501,545

The notes on pages 30 to 48 form part of these consolidated financial statements.

Statement of Financial Activities (incorporating the Income & Expenditure Account) - Company
For the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Unrestricted Capital 2021 £	Total 2021 £	Total 2020 £
Income and endowments from						
Donations and legacies	3	104,339	-	-	104,339	398,561
Charitable Activities:						
Grant funded projects	4	-	512,382	-	512,382	141,227
Other trading activities	5	177,389	-	-	177,389	274,454
Investment income	6	117	-	-	117	10,512
Other Income		10,369	-	-	10,369	40,259
Total Income		<u>292,214</u>	<u>512,382</u>	<u>-</u>	<u>804,596</u>	<u>865,013</u>
Expenditure						
Raising funds	7	46,820	-	-	46,820	287,155
Charitable activities	8	340,063	426,108	-	766,171	947,362
Total expenditure		<u>386,883</u>	<u>426,108</u>	<u>-</u>	<u>812,991</u>	<u>1,234,517</u>
Net (expenditure)/income before gains on fixed asset investments		(94,669)	86,274	-	(8,395)	(369,504)
Gains on fixed asset investments	14	-	-	-	-	2,623
Net (expenditure)/income before transfers		<u>(94,669)</u>	<u>86,274</u>	<u>-</u>	<u>(8,395)</u>	<u>(366,881)</u>
Transfer between funds	18	86,274	(86,274)	-	-	-
Net movement in funds		<u>(8,395)</u>	<u>-</u>	<u>-</u>	<u>(8,395)</u>	<u>(366,881)</u>
Fund balances at 1 April 2020	21	423,328	-	150,000	573,328	940,209
Balances at 31 March 2021	21	<u>414,933</u>	<u>-</u>	<u>150,000</u>	<u>564,933</u>	<u>573,328</u>


The notes on pages 30 to 48 form part of these financial statements.

ENABLE Scotland

Balance Sheets – Group and Company As at 31 March 2021

	Notes	Group 2021 £	Group 2020 £	ENABLE Scotland 2021 £	ENABLE Scotland 2020 £
Fixed assets					
Tangible fixed assets	15	679,938	744,935	216,615	229,731
		<u>679,938</u>	<u>744,935</u>	<u>216,615</u>	<u>229,731</u>
Current assets					
Debtors	17	8,381,804	7,787,949	746,668	577,921
Cash at bank and on hand		2,506,494	1,342,725	1,255,350	90,453
		<u>10,888,298</u>	<u>9,130,674</u>	<u>2,002,018</u>	<u>668,374</u>
Creditors: amounts falling due within one year	18	(3,978,875)	(3,144,064)	(1,653,700)	(324,777)
Net current assets		<u>6,909,423</u>	<u>5,986,610</u>	<u>384,318</u>	<u>343,597</u>
Total assets less current liabilities		7,589,361	6,731,545	564,933	573,328
Provision for liabilities and charges	19	(230,000)	(230,000)	-	-
		<u>7,359,361</u>	<u>6,501,545</u>	<u>564,933</u>	<u>573,328</u>
Net assets		<u>7,359,361</u>	<u>6,501,545</u>	<u>564,933</u>	<u>573,328</u>
Funds					
Unrestricted	21,22	7,019,401	6,351,545	414,933	423,328
Restricted revenue	21,22	189,960	-	-	-
Unrestricted capital	21,22	150,000	150,000	150,000	150,000
		<u>7,359,361</u>	<u>6,501,545</u>	<u>564,933</u>	<u>573,328</u>

Approved by the Board on 25 August 2021 and signed on its behalf by:



P Jukes

Trustee



A Meek

Trustee

Company No. SC278976

The notes on pages 30 to 48 form part of these consolidated financial statements.

**Consolidated Statement of Cash Flows
For the year ended 31 March 2021**

	Notes	Group 2021 £	Group 2020 £
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		857,816	17,243
Income from investing activities	6	(367)	(11,808)
Depreciation	15	234,607	231,459
Gain on disposal of fixed assets		-	(160,899)
(Increase) in debtors		(593,855)	(1,440,987)
Increase in creditors		834,811	269,910
(Gain) on sale of investments	16	-	(2,623)
Cash (used in) operating activities		1,333,012	(1,097,705)
Cash flows from investing activities			
Interest income	6	367	11,808
(Purchase)/Sale of tangible fixed assets	15	(169,609)	(156,857)
(Purchase)/Sale of tangible fixed asset investments	16	-	454,465
(Purchase)/Sale of tangible fixed assets		-	196,638
(Purchase)/Sale of fixed term deposits		(1,243,085)	689,281
Cash provided by investing activities		(1,412,327)	1,195,335
		(79,315)	97,630
Increase/(Decrease) in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		1,333,665	1,236,035
Cash and cash equivalents at the end of the year		<u>1,254,350</u>	<u>1,333,665</u>
Analysis of cash and cash equivalents			
Cash at bank and on hand		1,254,350	1,333,665
Total cash for cash flow purposes		<u>1,254,350</u>	<u>1,333,665</u>
Term deposits		1,251,144	9,060
Total cash at bank and in hand		<u>2,506,494</u>	<u>1,342,725</u>

**Consolidated Analysis of Net Debt
For the year ended 31 March 2021**

	At 1 April 2020	Cash flows	Other non- cash changes	At 31 March 2021
Cash at bank and on hand	1,342,725	1,255,350	-	2,506,494
	<u>1,342,725</u>	<u>1,255,350</u>	-	<u>2,506,494</u>

The notes on pages 30 to 48 form part of these financial statements.

ENABLE Scotland

Statement of Cash Flows - Company For the year ended 31 March 2021

	Notes	2021 £	2020 £
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		(8,395)	(366,881)
Income from investing activities	6	(117)	(10,512)
Depreciation	13	13,116	13,976
(Gain) on sale of investments	14	-	(2,623)
Decrease/(Increase) in debtors		(168,747)	44,409
Increase/(Decrease) in creditors		1,328,923	(1,641,255)
Cash used in operating activities		<u>1,164,780</u>	<u>(1,962,886)</u>
Cash flows from investing activities			
Investment income	6	117	10,512
Sale of tangible fixed asset investments	14	-	454,465
(Purchase)/Sale of fixed term deposits		(1,243,085)	689,282
Cash from investing activities		<u>(1,242,968)</u>	<u>1,154,259</u>
(Decrease) in cash and cash equivalents		(78,188)	(808,627)
Cash and cash equivalents at the beginning of the year		81,404	890,031
Cash and cash equivalents at the end of the year		<u>3,216</u>	<u>81,404</u>
Analysis of cash and cash equivalents			
Notice deposits less than 30 days		3,189	81,377
Cash in hand		27	27
Total cash for cash flow purposes		<u>3,216</u>	<u>81,404</u>
Term deposits		1,252,134	9,049
Total cash at bank and in hand		<u>1,255,350</u>	<u>90,453</u>

Analysis of Net Debt For the year ended 31 March 2021

	At 1 April 2019	Cash flows	Other non- cash changes	At 31 March 2020
Cash at bank and on hand	1,578,340	(1,487,887)	-	90,453
	<u>1,578,340</u>	<u>(1,487,887)</u>	-	<u>90,453</u>

The notes on pages 30 to 48 form part of these financial statements.

Notes to the Consolidated Financial Statements For the year ended 31 March 2021

1) Status of the Charity

The Charity is a registered Scottish charity and enjoys the benefits of exemption from corporation tax commensurate with that status. The Charity is limited by guarantee and has no share capital. The maximum liability of each member is restricted to £1. Details of its registered office and registered number are included on page 17.

2) Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are as follows:

Basis of accounting

The financial statements of the charitable group have been prepared in accordance with 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

The presentation currency is GBP. The figures in these financial statements have been rounded to the nearest pound.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

ENABLE Scotland constitutes a public benefit entity as defined by FRS102.

The preparation of the financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the accounting policies (see page 33).

Going concern

The Trustees have considered the application of the going concern principal. Detailed budgets are presented to and approved by the Audit & Risk Committee with regular monitoring through review of management accounts. The charity has completed a range of forecasts for the period to 30 September 2022 including reverse stress testing to assess the impact COVID-19 has had on its liquidity and ability to continue as a going concern, including significantly reducing the level of voluntary income and associated costs. Based on the forecasting performed, the Trustees believe the actions and strategies in place together with the projected results support the going concern position. The Trustees believe that the impact from COVID-19 does not present a material uncertainty to the charity's going concern position due to the cashflow, resources and mitigating strategies which are available to it and give them a reasonable expectation that the charity will continue to operate for the foreseeable future and therefore adopt a going concern basis of accounting in preparing the financial statements.

ENABLE Scotland (Leading the Way) has undertaken to provide financial support, if required, up to an amount of £250,000 in respect of Enable Communities Group Limited for a period of up to 12 months from the anticipated approval date of the financial statements.

Basis of Consolidation

The group financial statements consolidate the financial statements of ENABLE Scotland and its subsidiary undertakings drawn up to 31 March 2021.

Income

ENABLE Scotland has continued to deliver excellent quality work to champion the rights of people who have a learning disability in Scotland through projects, research, membership led campaigning, and policy influencing. This has been possible through funding received from local authorities, Scottish Government, trusts, fundraising activities and other funding bodies including the Big Lottery Grant Fund, Skills Development Scotland, Inspiring Scotland and the Scottish Legal Aid Board. Income is recognised

Notes to the Consolidated Financial Statements (continued)

For the year ended 31 March 2021

2) Accounting policies (continued)

Income (continued)

when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

ENABLE Scotland (Leading the Way) continues to generate income from Grants and funding in respect of the provision of services and projects to support individuals with a learning disability received from the Scottish Government, local authorities, trusts, and other funding bodies including the Big Lottery Grant Fund, Skills Development Scotland and Inspiring Scotland and is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacy income is recognised when receivable and the recognition criteria of entitlement, probability and measurement have been met.

ENABLE Trustee Service Limited income represents Trust registration, investment and management fees receivable for the year.

Income received in advance of service provision or achievement of performance criteria is deferred until the income recognition criteria are met.

Grants in respect of capital expenditure are credited to Restricted Capital Funds when receivable and released to unrestricted funds in line with the depreciation charge on the assets acquired.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is inclusive of any VAT which cannot be recovered. Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of hosting fundraising events, marketing costs and other specific costs incurred by the fundraising department and costs associated with the Social Enterprise projects including staff costs, purchase of specialist equipment and stock for resale.
- Expenditure on charitable activities includes the costs of activities to further the objects of the charity and associated support costs.
- Other expenditure represents those items not falling into any other heading.

Expenditure, including staff costs, is allocated to charitable activities as detailed in note 7. Support costs are functions that assist in the work of the Charity but do not directly undertake charitable activities to include office costs, finance, personnel and governance costs. Governance costs are costs associated with meeting constitutional and statutory requirements such as the cost of Board meetings, the audit of the statutory financial statements and staff costs associated with the strategic as opposed to the day to day management of the Charity's activities.

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £200 are capitalised.

Depreciation is provided at the following rates, in order to write off each asset over its estimated useful life:-

Leasehold improvements	-	2% - 25% straight line
Motor vehicles	-	20% - 25% straight line
Furniture and equipment	-	10% - 25% straight line
IT equipment	-	25% straight line

Notes to the Consolidated Financial Statements (continued)

For the year ended 31 March 2021

2) Accounting policies (continued)

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short term of maturity from opening of the deposit or similar account of three months or less.

Creditors and provisions

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

Hire Purchase and Lease Commitments

Assets obtained under Hire Purchase contracts are capitalised in the Balance Sheet and depreciated over their estimated useful lives. The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to income as they are incurred.

The charity has taken advantage of the optional exemption available on transition to FRS 102 which allows lease incentives on leases entered into before the date of transition to the standard (1 April 2014) to continue to be charged over the shorter period to the first market rent review rather than the lease term date.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Pension scheme

The Group operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the schemes. The assets of the scheme are held separately from those of the charity in independently administered funds.

Taxation

ENABLE Scotland is a registered charity and is accordingly exempt from taxation on income which is applied for charitable purposes.

Funds

Funds held by the charity are:

- **Unrestricted funds**

These are funds that can be used in accordance with the charitable objects at the discretion of The Trustees.

- **Restricted funds**

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

- **Restricted capital funds**

These are funds that have been received for the purchase of tangible fixed assets for specifically funded projects or services. This fund falls to be adjusted at the same rates as depreciation is charged to the Statement of Financial Activities for the assets that they refer to or in respect of items expended as revenue and covered by the grant.

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2021

2) Accounting policies (continued)

Investments and investment income

Listed investments in these financial statements are shown at market value. Unrealised gains / (losses) on revaluation and gains / (losses) on disposal are taken to the Statement of Financial Activities.

Investment income represents dividends receivable and interest receivable in the year gross of tax.

Judgements and Estimates

The preparation of these financial statements has required judgements, estimates and assumptions that affect the application of policies and report amounts. The areas involving a degree of judgement significant to the view given by these statements are:

- Deferred income. Income is deferred where payments have been received in respect of projects in advance of the delivery or meeting of the performance criteria. Deferred income is released in the period to which it relates.

Bad debt provision. Debtor balances held at the year end have been reviewed and a view taken on the probability of recovery. Where debts are deemed irrecoverable a provision has been made.

3) Donations and legacies - Group

	Group 2021 £	Group 2020 £
This comprises:		
Donations	80,941	108,584
Legacies	2,535	636,052
Fundraising and special events	48,256	198,925
	<u>131,732</u>	<u>943,561</u>

Donations and legacies - Company

	Company 2021 £	Company 2020 £
This comprises:		
Donations	55,983	78,584
Legacies	100	121,052
Fundraising	48,256	198,925
	<u>104,339</u>	<u>398,561</u>

4) Income from charitable activities – Group

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Service Provision - Revenue	41,673,271	3,377,008	45,050,279	42,120,612
Scottish Government Grants:				
Furlough	-	596,764	596,764	1,286
Wellbeing Fund	-	96,531	96,531	-
Thank You Payment	-	844,878	844,878	-
Sustainability	-	913,531	913,531	101,113
Self Directed Support (Fife)	-	98,046	98,046	100,119
ACE	-	285,237	285,237	111,000
Grant	-	10,000	10,000	-
	<u>41,673,271</u>	<u>6,221,995</u>	<u>47,895,266</u>	<u>42,434,130</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2021

Income from charitable activities – Company

4. Charitable Activities

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Grants receivable from funders	-	10,000	10,000	30,227
Scottish Government Grants:				
Furlough Scheme	-	22,568	22,568	-
Wellbeing Fund	-	96,531	96,531	-
Self Directed Support (Fife)	-	98,046	98,046	-
ACE	-	285,237	285,237	111,000
	<u>-</u>	<u>512,382</u>	<u>512,382</u>	<u>141,227</u>

The Wellbeing Fund was established by the Scottish Government to support third sector organisations providing services to people who are most affected by COVID

5) Other Trading Activities

	Group	Group
	2021	2020
	£	£
ENABLE Trustee Service: Fee income	143,762	159,842
Fundraising event	61,918	137,324
	<u>205,680</u>	<u>297,166</u>

ENABLE Trustee Service is a wholly owned subsidiary of the ENABLE Scotland Group and provides discretionary trust management services to those who subscribe to the service. In addition, the ENABLE Trustee Service operative team carry out wider activities including the delivery of talks and workshops on topics such as future planning, Wills and Trusts and guardianship.

5. Other trading activities

	Company	Company
	2021	2020
	£	£
ENABLE Trustee Service	115,471	137,130
Fundraising Event	61,918	137,324
	<u>177,389</u>	<u>274,454</u>

6) Investment income

	Group	Group
	2021	2020
	£	£
Income from investments	-	5,323
Bank interest earned	367	6,485
	<u>367</u>	<u>11,808</u>

Investment income

	Company	Company
	2021	2020
	£	£
Income from investments	-	5,323
Bank interest received	117	5,189
	<u>117</u>	<u>10,512</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2021

7) Analysis of expenditure on charitable activities - Group

	Group Campaigns And Membership 2021 £	Group Projects and Services 2021 £	Group Governance and Support 2021 £	Group 2021 £	Group 2020 £
Staff costs	241,341	40,058,132	754,673	41,054,146	35,813,925
Building and equipment	12	847,967	293,314	1,141,293	1,048,913
Vehicle and transport	-	200,761	2,073	202,834	433,276
Publications	4,800	41,743	3,555	50,098	73,499
Operating cost	1,711	356,774	723,613	1,082,098	871,699
Events	-	17,164	-	17,164	-
Depreciation	-	13,116	221,490	234,606	231,458
Professional fees	-	166,566	418,633	585,199	640,561
Partner fees	24	1,379,235	-	1,379,259	1,229,813
Audit fees	-	-	30,240	30,240	50,500
Training	-	158,721	-	158,721	164,127
Other costs	(841)	269,040	86,466	354,665	445,020
ECG Re-charge	-	-	1,020,164	1,020,164	2,560,535
	<u>247,047</u>	<u>43,509,219</u>	<u>3,554,221</u>	<u>47,310,487</u>	<u>43,563,326</u>
2020	<u>122,762</u>	<u>39,201,930</u>	<u>4,238,634</u>		<u>43,563,326</u>

Analysis of Governance and Support Costs - Group

	Group General Support 2021 £	Group Governance Function 2021 £	Group Total 2021 £	Group Total 2020 £
Staff costs	713,968	40,705	754,673	245,950
Building and equipment	293,314	-	293,314	319,938
Vehicle and transport	2,073	-	2,073	519
Publications	3,555	-	3,555	3,475
Operating costs	723,613	-	723,613	354,312
Depreciation	221,490	-	221,490	217,483
Professional fees	418,633	-	418,633	334,771
Audit fees	-	30,240	30,240	50,500
Other costs	86,466	-	86,466	151,151
ECG Re-charge	1,020,164	-	1,020,164	2,560,535
	<u>3,483,276</u>	<u>70,945</u>	<u>3,554,221</u>	<u>4,238,634</u>
2020	<u>4,163,855</u>	<u>74,779</u>		<u>4,238,634</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2021

7) Analysis of expenditure on charitable activities – Company

	2021 Campaigns & Membership £	2021 Projects £	2021 Governance & Support £	2021 Total £	2020 Total £
Staff costs	241,341	286,211	66,425	593,977	567,355
Building & Equipment	12	(28,072)	-	(28,060)	(60,531)
Vehicle & Transport	-	-	-	-	23,042
Publications	4,800	38,349	-	43,149	62,306
Operating costs	1,711	34,413	-	36,124	114,491
Events	-	17,165	-	17,165	-
Depreciation	-	13,116	-	13,116	13,975
Fees	24	63,841	8,400	72,265	123,797
Training	-	2,849	-	2,849	3,250
Other expenditure	(841)	-	-	(841)	34,255
ECG Recharge	-	-	16,427	16,427	65,422
	<u>247,047</u>	<u>427,872</u>	<u>91,252</u>	<u>766,171</u>	<u>947,362</u>
2020	<u>122,762</u>	<u>680,852</u>	<u>143,748</u>		<u>947,362</u>

Analysis of Governance and Support Costs – Company

	General Support 2021 £	Governance Function 2021 £	Total 2021 £	Total 2020 £
Salary costs	41,906	24,519	66,425	49,157
Audit and Accounting fees	-	8,400	8,400	29,169
ECG Recharge	16,427	-	16,427	65,422
	<u>58,333</u>	<u>32,919</u>	<u>91,252</u>	<u>143,748</u>
2020	<u>106,486</u>	<u>37,262</u>		<u>143,748</u>

8) Analysis of expenditure on raising funds

	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
Staff costs	33,877	33,877	101,750	101,750
Building and equipment	37	37	-	-
Vehicle and transport	-	-	2,640	2,640
Publications	-	-	5,072	5,072
Operating costs	38	38	48,159	48,159
Corporate and other events	10,049	10,049	89,118	89,118
Fees	2,819	2,819	40,416	40,416
	<u>46,820</u>	<u>46,820</u>	<u>287,155</u>	<u>287,155</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2021

9) Analysis of staff costs, trustee remuneration and expenses, and cost of key management personnel

	Group 2021	Company 2021	Group 2020	Company 2020
	£	£	£	£
Salaries	37,521,031	528,479	32,667,964	570,634
Social security costs	2,708,673	68,487	2,453,175	64,369
Pension costs	837,566	30,888	786,632	30,905
Redundancy	20,753	-	7,904	3,197
	<u>41,088,023</u>	<u>627,854</u>	<u>35,915,675</u>	<u>669,105</u>
	No	No	No	No
	<u>2,025</u>	<u>19</u>	<u>1,940</u>	<u>23</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 per their contract of employment was:

	No	No	No	No
Employees earning in range (£60,000 - £69,999)	<u>2</u>	<u>1</u>	<u>3</u>	<u>2</u>
Employees earning in range (£70,000 - £79,999)	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Employees earning in range (£80,000 - £89,999)	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Employees earning in range (£90,000 - £99,999)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employees earning in range (£100,000 - £109,999)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employees earning in range (£110,000 - £119,999)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employees earning in range (£120,000 - £129,999)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

No payment was made to any trustee in respect of reimbursement of expenses relative to their role as trustee in 2021 (2020: None). No other director/trustee was in receipt of remuneration (2020: None).

The key management of the charitable group comprise the trustees, the Executive Director, Services, Executive Director Campaigns and External Affairs and Executive Director, Employment. The aggregate remuneration in respect of key management was £576,518 (2020: £543,401).

Enable Communities Group provided infrastructure and strategic support and services to ENABLE Scotland through the Chief Executive Officer, Chief Operating Officer, Executive Director, Finance, Executive Director Technology and Change and Executive Director, People.

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2021

10) Employee benefit costs

Pension costs met are as follows:

	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
Contributions to the Group Personal Pension Plan	<u>837,566</u>	<u>30,888</u>	<u>786,632</u>	<u>30,905</u>

The company operates two pension schemes both of which are NEST Compliant. The first is a defined contribution group personal pension scheme. As the pension scheme is a defined contribution money purchase scheme, no liabilities for pensions arise for the company or group. The second scheme is one that all staff can access for auto-enrolment purposes.

The assets of these schemes are held separately from those of the company in independently administered funds.

11) Expenditure

This includes:	Group 2021 £	Group 2020 £
Reimbursement of travel and subsistence paid to Trustees	-	-
Auditor's remuneration:		
Audit services	32,353	33,112
Other services	4,800	21,000
Operating lease charges		
Rental of land and buildings	723,110	706,687
Motor Vehicles	25,366	13,238
Depreciation	232,669	231,459
Gain on disposal of fixed assets	-	160,899
	<u> </u>	<u> </u>
	Company 2021 £	Company 2020 £
Net income / (expenditure) is stated after charging:		
Auditor's remuneration: audit services	8,400	7,000
non audit services	-	1,169
Depreciation	13,116	13,976
	<u> </u>	<u> </u>

12) Taxation

As ENABLE Scotland is a registered Scottish charity, it enjoys the benefits of exemption from corporation tax commensurate with that status. No corporation tax is therefore payable by the company.

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2021

13) Comparative for the Consolidated Statement of Financial Activities - Group

	Note	Group Unrestricted Funds 2020 £	Group Restricted Funds 2020 £	Group Unrestricted Capital 2020 £	Group Total Funds 2020 £
Income and endowments from:					
Donations and legacies	3	917,024	26,537	-	943,561
Income from charitable activities:					
Development, improvement and delivery of projects and services	4	38,980,072	3,454,058	-	42,434,130
Other trading activities	5	297,166	-	-	297,166
Investment income	6	11,808	-	-	11,808
Gain on sale of tangible fixed assets		160,899	-	-	160,899
Other income		40,249	-	-	40,249
Total income		<u>40,407,218</u>	<u>3,480,595</u>	<u>-</u>	<u>43,887,813</u>
Expenditure					
Raising funds	8	287,155	-	-	287,155
Charitable activities	7	38,612,107	4,951,219	-	43,563,326
Other trading activities		22,712	-	-	22,712
Total expenditure		<u>38,921,974</u>	<u>4,951,219</u>	<u>-</u>	<u>43,873,193</u>
Net income/(expenditure) before gains and losses on fixed asset investments		1,485,244	(1,470,624)	-	14,620
Gains on fixed asset investments	16	2,623	-	-	2,623
Net income/(expenditure) before transfers		<u>1,487,867</u>	<u>(1,470,624)</u>	<u>-</u>	<u>17,243</u>
Transfer between funds	21	(317,808)	317,808	-	-
Net movement in funds		<u>1,170,059</u>	<u>(1,152,816)</u>	<u>-</u>	<u>17,243</u>
Balances at 1 April 2019	22	5,181,486	1,152,816	150,000	6,484,302
Balances at 31 March 2020	22	<u>6,351,545</u>	<u>-</u>	<u>150,000</u>	<u>6,501,545</u>

14) Comparative for the Statement of Financial Activities – Company

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Unrestricted Capital 2020 £	Total 2020 £
Income and endowments from					
Donations and legacies	3	372,024	26,537	-	398,561
Charitable Activities:					
Grant funded projects	4	-	141,227	-	141,227
Other trading activities	5	274,454	-	-	274,454
Investment income	6	10,512	-	-	10,512
Other Income		40,259	-	-	40,259
Total Income		<u>697,249</u>	<u>167,764</u>	<u>-</u>	<u>865,013</u>
Expenditure					
Raising funds	7	287,155	-	-	287,155
Charitable activities	8	586,668	360,694	-	947,362
Total expenditure		<u>873,823</u>	<u>360,694</u>	<u>-</u>	<u>1,234,517</u>
Net income/(expenditure) before gains/(losses) on fixed asset investments		(176,574)	(192,930)	-	(369,504)
Gains/(Losses) on fixed asset investments	14	2,623	-	-	2,623
Net income/(expenditure) before transfers		<u>(173,951)</u>	<u>(192,930)</u>	<u>-</u>	<u>(366,881)</u>
Transfer between funds		(148,332)	148,332	-	-
Net movement in funds		<u>(322,283)</u>	<u>(44,598)</u>	<u>-</u>	<u>(366,881)</u>
Fund balances at 1 April 2019		745,611	44,598	150,000	940,209
Balances at 31 March 2020	21	<u>423,328</u>	<u>-</u>	<u>150,000</u>	<u>573,328</u>

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2021

15) Tangible fixed assets

a) Group

	Motor vehicles £	Leasehold improve- ments £	Furniture / IT equipment £	Total £
Cost				
At 1 April 2020	7,761	366,341	1,015,322	1,389,424
Additions	-	43,711	125,898	169,609
At 31 March 2021	<u>7,761</u>	<u>410,052</u>	<u>1,141,220</u>	<u>1,559,033</u>
Aggregate depreciation				
At 1 April 2020	7,761	100,460	536,268	644,489
Charge for year	-	22,307	212,299	234,606
At 31 March 2021	<u>7,761</u>	<u>122,767</u>	<u>748,567</u>	<u>879,095</u>
Net book value				
At 31 March 2021	<u>-</u>	<u>287,285</u>	<u>392,653</u>	<u>679,938</u>
At 31 March 2020	<u>-</u>	<u>265,881</u>	<u>479,054</u>	<u>744,935</u>

b) Company

	Leasehold Improvements £	Total £
Cost		
At 1 April 2020	315,576	315,576
At 31 March 2021	<u>315,576</u>	<u>315,576</u>
Aggregate Depreciation		
At 1 April 2020	85,845	85,845
Charge for year	13,116	13,116
At 31 March 2021	<u>98,961</u>	<u>98,961</u>
Net book value		
At 31 March 2021	<u>216,615</u>	<u>216,615</u>
At 31 March 2020	<u>229,731</u>	<u>229,731</u>

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2021

16) Investments

	2021 £	2020 £
Investments held to provide an investment return:		
At 1 April	-	451,842
Realised gain	-	2,623
Disposals proceeds	-	(454,465)
	-	-
Cash balance	-	-
Balance at 31 March	-	-
	-	-
Historical cost of investments	-	-

Subsidiary Undertakings

ENABLE Scotland is the sole member of ENABLE Scotland (Leading the Way) and ENABLE Trustee Service Limited. These companies are limited by guarantee with ENABLE Scotland's maximum liability in relation to each being £1.

ENABLE Scotland (Leading the Way) was incorporated in Scotland (SC145263) and is a registered Scottish charity (SC021731). The charity offers day and short break services, out of school care, supported living, employment development and training, employment support and the provision of homes in the community, for people with learning disabilities. It is funded by local authorities, Health Boards, LECs and employment services, as well as contributions from residents, host firms and voluntary services.

ENABLE Trustee Service Limited was incorporated in Scotland (SC128145) and was set up by ENABLE Scotland to provide a trustee service for people with learning disabilities.

Financial information for subsidiaries as at 31 March 2021 is as follows:

Subsidiary	Class of share and % shareholding	Total income including gains £	Total expenditure including losses £	Net movement in funds £	Aggregate net assets £
ENABLE Scotland (Leading the Way)	Ordinary 100%	46,565,649	45,699,438	866,211	6,794,428
ENABLE Trustee Service	Ordinary 100%	143,763	28,291	-	-

All subsidiary entities have their registered office and principal place of business at INSPIRE HOUSE, 3 Renshaw Place, Eurocentral, Lanarkshire, ML1 4UF.

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2021

17) Debtors: amounts falling due within one year

	Group 2021	Group 2020	Company 2021	Company 2020
	£	£	£	£
Service debtors	12,157	36,712	11,157	35,712
Legacies receivable	366,262	539,351	6,311	24,351
Income tax recoverable	2,725	3,934	2,725	3,934
Prepayments and accrued income	2,322,570	1,623,113	48,880	131,320
Amounts due by group companies	-	-	643,966	359,896
Grants receivable and other debtors	4,243,989	4,553,120	33,629	22,708
Enable Group	1,434,101	1,031,719	-	-
	<u>8,381,804</u>	<u>7,787,949</u>	<u>746,668</u>	<u>577,921</u>

18) Creditors: amounts falling due within one year

	Group 2021	Group 2020	Company 2021	Company 2020
	£	£	£	£
Trade creditors	290,350	776,595	6,795	28,068
Other creditors	300,407	314,331	-	32,943
Taxes and social security	802,535	688,541	20,699	15,107
Accrued charges	1,803,172	1,066,209	61,168	-
Deferred revenue income	246,390	98,921	-	49,192
Amounts due to group companies	-	-	1,565,038	-
Enable group	536,021	199,467	-	199,467
	<u>3,978,875</u>	<u>3,144,064</u>	<u>1,653,700</u>	<u>324,777</u>

The pension commitment as at 31 March 2021 included in Other Creditors was £154,195 (2020: £143,509).

Deferred revenue income relates to monies received during the year and in the previous year in respect of projects where performance criteria have not been achieved or other conditions exist as to the timing of the recognition of income and is analysed as follows:

	Group 1 April 2020	Group Release of 2020 Deferrals	Group Deferral of 2021 Income Received	Group 31 March 2021
	£	£	£	£
Development, improvement and delivery of projects and services	98,921	(98,921)	246,390	246,390
	<u>98,921</u>	<u>(98,921)</u>	<u>246,390</u>	<u>246,390</u>
	Company 1 April 2020	Company Release of 2020 Deferrals	Company Deferral of 2021 Income Received	Company 31 March 2021
	£	£	£	£
Development, improvement and delivery of projects and services	49,192	(49,192)	-	-
	<u>49,192</u>	<u>(49,192)</u>	<u>-</u>	<u>-</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2021

19) Provision for Liabilities & Charges

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Opening provision	230,000	230,000	-	-
Movement in year	-	-	-	-
Closing provision	<u>230,000</u>	<u>230,000</u>	<u>-</u>	<u>-</u>

The dilapidation provision is an estimate on the costs payable on the termination of the lease on the INSPIRE House office suite.

20) Financial Commitments

The group/charity has entered into a number of non-cancellable operating leases as lessee with various remaining minimum lease periods. The total future minimum lease payments under non-cancellable operating leases are payable as follows:

a) Group - Operating leases

	2021 Building rental £	2021 Motor Vehicles £	2020 Building rental £	2020 Motor Vehicles £
Leases which expire in:				
Less than 1 year	554,440	24,613	449,826	111,720
In 2 to 5 years	1,126,866	-	1,040,142	5,882
More than 5 years	711,870	-	971,906	-
	<u>2,393,176</u>	<u>24,613</u>	<u>2,461,874</u>	<u>117,602</u>

Building rental will continue beyond one year while the projects continue.

b) Company – Operating leases

	2021 Building rental £	2021 Motor Vehicles £	2020 Building rental £	2020 Motor Vehicles £
Leases which expire in:				
Less than 1 year	199,200	-	146,000	-
In 2 to 5 years	796,800	-	553,583	-
More than 5 years	499,364	-	730,000	-
	<u>1,495,364</u>	<u>-</u>	<u>1,429,583</u>	<u>-</u>

The group has taken advantage of the optional exemption available on transition to FRS 102 which allows lease incentives on leases entered into before the date transition to the standard (1 April 2014) to be continued to be charged over the shorter period to the first market rent review rather than the lease term date.

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2021

21) Movement in funds

Parent Company	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Revenue Funds:					
Scottish Government: Furlough Scheme	-	22,568	(22,568)	-	-
Scottish Government: Wellbeing Fund	-	96,531	(96,531)	-	-
SDS Fife	-	98,046	(98,046)	-	-
ACE Youth	-	6,000	(6,000)	-	-
C & M ACE	-	285,237	(285,237)	-	-
Other projects	-	4,000	82,274	(86,274)	-
Total Restricted Revenue Funds	-	512,382	(426,108)	(86,274)	-
Restricted Revenue Funds – Other Group Companies					
	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Revenue Funds					
Scottish Government – Furlough Scheme	-	574,196	(574,196)	-	-
Scottish Government Sustainability Scheme	-	913,531	(913,531)	-	-
Scottish Govt Thank You payment	-	844,878	(844,878)	-	-
Kilpatrick PAL Afterschool	-	79,165	(79,165)	-	-
RASCALS Cumbernauld	-	40,367	(40,367)	-	-
Funshie Summer Club – Chance to Flourish	-	25,043	(25,043)	-	-
LAC Midlothian	-	144,127	(144,127)	-	-
LAC East Renfrewshire	-	136,807	(136,807)	-	-
ESF Phase 2	-	356,907	(380,726)	23,819	-
Inspiring Scotland	-	181,690	(181,690)	-	-
Inspiring Scotland Autism Fund	-	24,193	(24,193)	-	-
Inverclyde Open	-	53,952	(53,952)	-	-
North Ayrshire Schools	-	19,848	(26,519)	6,671	-
Kilpatrick Tues & Sat Club	-	-	-	-	-
Fedcap	-	217,815	(217,815)	-	-
Wise	-	230,265	(230,265)	-	-
Remploy	-	340,046	(340,046)	-	-
Strathclyde University	-	13,750	(57,051)	43,301	-
North Lanarkshire HUB & Schools	-	61,500	(62,661)	1,161	-
S & G Parents Project	-	12,630	(16,886)	4,256	-
WEF Balfour Beatty	-	21,338	(21,338)	-	-
Community Jobs Scotland	-	17,426	(17,426)	-	-
Glasgow Communities fund	-	27,972	(27,972)	-	-
Inverclyde Employer Services	-	36,069	(36,069)	-	-
Scottish Youth Guarantee	-	199,716	(9,756)	-	189,960
Progress for Parents	-	34,666	(34,666)	-	-
Jeans Bothy	-	30,185	(30,185)	-	-
Employability funds	-	1,001,452	(1,145,219)	143,767	-
Other projects	-	70,079	(150,331)	80,252	-
Total Restricted Funds – Other Group Companies	-	5,709,613	(5,822,880)	303,227	189,960
Total Restricted Funds – Group	-	6,221,995	(6,248,988)	216,953	189,960

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2021

21) Movement in funds (continued)

The restricted funds represent funds used to achieve equal rights, perform research and provide information for people with learning disabilities. Where necessary funds have been transferred from Unrestricted funds to Restricted funds to negate deficits.

Actual amounts received during the year for The Big Lottery Grant Funded Projects were:

	£
Big Lottery Fund Grant – Jean’s Bothy	23,845
Big Lottery Fund Grant – EAST Project	2,000

Unrestricted Funds - Group	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
General Unrestricted Funds	6,351,545	41,176,541	(40,291,732)	(216,953)	7,019,401
Unrestricted Capital Funds	150,000	-	-	-	150,000
	<u>6,501,545</u>	<u>41,176,541</u>	<u>(40,291,732)</u>	<u>(216,953)</u>	<u>7,169,401</u>

Unrestricted Funds - Company	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
General Unrestricted Funds	423,328	292,213	(462,309)	198,339	451,571
Unrestricted Capital Funds	150,000	-	-	-	150,000
	<u>573,328</u>	<u>292,213</u>	<u>(462,309)</u>	<u>198,339</u>	<u>601,571</u>

22) Analysis of net assets between funds of the Group

	Tangible Fixed assets £	Investments, net current assets less long term liabilities £	Provisions and long term liabilities £	2021 Total £
Restricted funds	-	-	-	-
Unrestricted funds	679,938	6,759,423	(230,000)	7,209,361
Unrestricted capital	-	150,000	-	150,000
	<u>679,938</u>	<u>6,909,423</u>	<u>(230,000)</u>	<u>7,359,361</u>

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2020

Analysis of net assets between funds of the Group (continued)

22) Analysis of net assets between funds of the Group

	Tangible Fixed assets £	Investments, net current assets less long term liabilities £	Provisions and long term liabilities £	2020 Total £
Restricted funds	-	-	-	-
Unrestricted funds	744,935	5,836,610	(230,000)	6,351,545
Unrestricted capital	-	150,000	-	150,000
	<u>744,935</u>	<u>5,986,610</u>	<u>(230,000)</u>	<u>6,501,545</u>

22) Analysis of net assets between funds – Company

	Tangible Fixed Assets £	Investments and Net Current Liabilities £	2021 Total £
Restricted Funds	-	-	-
Total Restricted Revenue Funds	-	-	-
Unrestricted Funds	216,615	198,318	414,933
Unrestricted Capital Funds	-	150,000	150,000
	<u>216,615</u>	<u>348,318</u>	<u>564,933</u>

Analysis of net assets between funds – Company – 2020

	Tangible Fixed Assets £	Investments and Net Current Liabilities £	2020 Total £
Restricted Funds	-	-	-
Total Restricted Revenue Funds	-	-	-
Unrestricted Funds	229,731	193,597	423,328
Unrestricted Capital Funds	-	150,000	150,000
	<u>229,731</u>	<u>343,597</u>	<u>573,328</u>

23) Guarantees and Other Financial Commitments

Bank facilities are secured by a floating charge over the assets and undertakings of the company, a guarantee from ENABLE Scotland (Leading the Way), supported by a floating charge from ENABLE Scotland (Leading the Way).

**Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2021**

24) Financial Instruments

	Group 2021 £	Group 2020 £	Company 2021 £	Company 2020 £
Financial assets				
Financial assets that are debt instruments measured at fair value	-	-	-	-
Financial assets that are debt instruments measured at amortised cost	<u>9,447,687</u>	<u>8,095,021</u>	<u>1,916,785</u>	<u>419,959</u>
	<u>9,447,687</u>	<u>8,095,021</u>	<u>1,916,785</u>	<u>419,959</u>
Financial liabilities				
Financial liabilities that are measured at amortised cost	<u>3,172,555</u>	<u>2,356,602</u>	<u>1,633,001</u>	<u>309,670</u>

Financial assets measured at fair value comprise investments.

Financial assets measured at amortised cost comprise cash, service debtors, legacies receivable, accrued income, amounts due by group companies and grants receivable.

Financial liabilities measured at amortised cost comprise, trade creditors, other creditors, accrued charges and amounts due to group companies.

25) Ultimate parent company and related party disclosures

The largest group that Charity is a member is a group headed by Enable Communities Group Limited (formerly Piper Communities Group Limited), a company registered in Scotland (No. SC620598) which is also a registered Scottish Charity (No. SC049060) and has its registered office at INSPIRE House, 3 Renshaw Place, Eurocentral, Lanarkshire ML1 4UF. Enable Communities Group Limited is the ultimate parent company.

Related party transactions

Martin Booth is both a Trustee of ENABLE Scotland and Executive Director of Finance at Glasgow City Council. During the financial year, ENABLE Scotland delivered services with an invoiced value of £3.3m (2020: £2.9m) via Glasgow Health and Social Care Partnership.

David Hillier is both a Trustee of ENABLE Scotland and Associate Principal and Executive Dean of the University of Strathclyde Business School. During the financial year, ENABLE Scotland delivered services to the value of £13,750 (2020: £159,480) via the Breaking Barriers project in partnership with the Strathclyde Business School.