



**Enable Scotland
(Limited by guarantee)**

**Company No: SC278976
Scottish Charity No: SC009024**

Report and Consolidated Financial Statements

For the Year Ended 31 March 2024

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2024 Consolidated Accounts Chief Executive's Report For the year ended 31 March 2024

As CEO of Enable, I am proud to introduce the charity's accounts for 2023/24. These accounts represent a ninth consecutive year of Enable performing at high a level of success relative to other providers in our sector. Since taking the role of CEO of Enable in 2015, I have been clear that my 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.

In the face of the most challenging environment ever encountered in the social care sector, we have achieved our key strategic objectives, growing our income by more than £4m (7.5%) while recording a significant surplus in these accounts of £1,168,935.

A large part of this surplus is attributable to the transfer of Milltown Community Limited into Enable Scotland (Leading the Way) in February 2024. Enable was delighted to respond positively to an approach from Milltown's trustees to provide a "safe harbour" for this charity and the people with a range of complex needs whom it supports in Aberdeenshire. The acquisition of Milltown's property assets, valued at around £1.2m, are necessarily recorded as income for the 2023/24 year in these accounts.

This reflects a very strong performance for any third sector organisation in such an exceptionally challenging landscape, and we have arrived at this position through strategic decisions to focus investment on priority areas to support the people we work for and with. In 2023/24, we:

- Paid no less than the real Living Wage for all hours worked, including overnight support, reflecting our status as an award-winning accredited Living Wage Employer and helping mitigate the impact of sector-wide recruitment and retention challenges;
- Maintained core ICT infrastructure for our entire workforce in all roles, facilitating connectivity and productivity through remote and hybrid working;
- Delivered mobile devices, data allowances and digital rota management for frontline care and support colleagues;
- Further strengthened our organisational commitment to diversity, equity and inclusion, with objectives across a range of priorities which will support diversity in recruitment, career progression and service delivery.

Across Enable, we believe that high quality, human rights-driven, self-directed social care is a critical element of achieving the human rights of individuals within their own communities, and that a highly motivated, well remunerated 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.

Having influenced and welcomed the Scottish Government's commitment to pay the frontline social care workforce at a rate beyond the real living wage from December 2021 to March 2023, we were extremely disappointed to see the Scottish Government revert to a rate no higher than the inflation-adjusted real living wage for the start of the 2023/24 year, and to provide no more than the new inflation-adjusted real living wage for 2024/25. Enhanced pay and conditions are critical to addressing the recruitment and retention challenges facing social care across the country, and which are particularly acute in certain geographies. We are working with like-minded progressive social care charities to press the Scottish Government for significant progress on frontline pay as a matter of urgency.

As we sought to weather the storm facing the social care sector, we have been guided by our values and our purpose, with a renewed focus on our strategic objectives, with delivery and growth of impact remaining strong throughout.

Enable's willingness to diversify its offering is key to the charity's growing reputation as the 'go-to' provider in the support of individuals with complex needs, and the charity stands ready to build on the demonstrable success of complex discharges we have achieved in partnership with the NHS, local authorities and commissioners to date in Glasgow, South Lanarkshire and Moray to support many more of those individuals out of institutional settings and

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Chief Executive's Report

For the year ended 31 March 2024

CEO Report (continued)

back into the communities where they want to live, as a supportive partner of the Scottish Government and COSLA's "Coming Home Implementation" report.

Following the publication of the Independent Review of Adult Social Care in Scotland (chaired by Derek Feeley) in February 2021, the Scottish Government launched a consultation on the creation of a National Care Service. Following stakeholder feedback, the National Care Service (Scotland) Bill was tabled in the Scottish Parliament on 20th June 2022. Enable has engaged closely with the Parliamentary scrutiny of the Bill to date, and while disappointed to by the significant delays to the Bill, the scaling back of some of its (and Derek Feeley's) original ambition, and the lengthy postponement of its implementation from 2026 to 2029, we nevertheless remain committed to be help shape the design and implementation of a truly human-rights-based, self-directed model of social care and support for this and future generations, underpinned by a model of shared infrastructure provision designed to deliver efficiencies and focus the impact of spending on frontline delivery.

Reform of commissioning has been a key issue for many of the providers who have engaged with the National Care Service discussion, and a recent sector-wide survey of third sector providers revealed that more than 40% were already, or were considering, handing back services they were unable to deliver. Enable has always sought creative and innovative solutions to work with commissioners and partners to deliver excellent quality care and support services even in the most difficult of circumstances, but we have been firm in our position that the charity cannot indefinitely sustain deficits filled from charitable funds where commissioners are unwilling to act to match our ambition and willingness to develop those solutions.

As a result of our Enable Cares delivery strategy, and the parallel Enable Works strategy to reach out to support more people facing a variety of different barriers to employment, the charity's income has more than doubled since 2016/17, and as we end 2023/24, our reach has grown to now provide either or both commissioned social care services and employability support in all 32 of Scotland's 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 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 award-winning PA Model of delivery and associated high quality levels.

Enable's focus throughout 2023/24 was on the provision of excellent services across the three pillars of service delivery; Enable Cares, Enable Works and Enable Communities.

In line with our objective of delivering efficiencies in core infrastructure services to enable investment in the frontline, I am pleased to report that the Group has delivered People, Legal and Governance, Finance, Technology and Change, and Policy and External Affairs functions for all three pillars at a cost equivalent to 10.8% of the organisation's total income (2022/23: 10.7%).

We will continue to champion change in the social care sector to ensure that our citizens receive the highest quality of care and support from a skilled, motivated and well rewarded workforce. The quality and dedication of our workforce has been reflected in our Care Inspectorate grades. In an exceptionally challenging environment for the social care sector, which has been reflected industry-wide in more adverse regulatory grades, Enable Cares registrations nevertheless achieved a higher proportion of services with at least one theme graded at 5 (very good) or 6 (excellent) than the national sector average.

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. I am very proud that this year, Enable Works supported more people than ever, with over 7,000 people who have learning disabilities and other disabilities assisted to develop their employment skills, and a record 1,100 people 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 and growth of our ground-breaking *Breaking Barriers* programme, which ran for a sixth year with our founding partners at Strathclyde Business School and ScottishPower. Breaking Barriers has since expanded to Edinburgh Napier University and the University of Strathclyde's Faculty of Science, with EY, Balfour Beatty and

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2024 Consolidated Accounts Chief Executive's Report For the year ended 31 March 2024

2024 CEO Report (continued)

Dayforce joining as corporate employer partners. Since its launch in 2018, 137 young people who have a learning disability have now gained access to higher education at a leading university and work-based learning with major corporate employers, with support provided by Enable Works staff, through *Breaking Barriers*. Following the programme's expansion in 2023/24, we look forward to further expansion of the award-winning programme in the UK and beyond in the years ahead.

Having secured significant multi-year funding from Motability Foundation, Enable Communities rolled out new after-school groups for children and young people with a learning disability in six areas of Scotland, alongside the continued delivery of our Self-Advocacy Forums (supported by Corra Foundation). While it understandably took a little time for some disabled people to fully engage with in-person opportunities for social interaction and activism following the Covid pandemic, it has been greatly encouraging to see Enable Communities continue to grow its fundraising, campaigning and societal footprint over the course of the last year.

A significant portion of the Enable Communities team's work in the latter part of 2023/24 was committed to preparing to mark Enable's 70th anniversary by hosting Inclusion Europe's Europe in Action conference in Glasgow in May 2024. Although Enable is a founding member of Inclusion Europe; and indeed, the organisation's founding meeting was held in Gourrock; this is the first time Europe in Action has ever been held in Scotland. It was a truly outstanding and inspiring week of learning, knowledge-sharing, insight and networking, with over 450 delegates from 40 countries around the world gathering for the event. A particular highlight was Enable's 70th anniversary reception at Kelvingrove Museum and Art Gallery, which brought together over 600 of the charity's friends and supporters – past and present – from across the globe. Enable remains fully committed to learning from and sharing with our international colleagues, ensuring the charity's reach and influence is truly cross-border.

There is no doubt that the economic environment in 2023/24 has been an exceptionally challenging one for the sector, with the ongoing impact of high sickness levels among the social care workforce and recruitment and retention challenges unlikely to abate in 2024/25 without decisive Scottish Government intervention. While a new Government at UK level offering warm words around a National Care Service and minimum pay standards for the social care workforce may provide some grounds for optimism, there must be a degree of caution in the context of an extremely tight fiscal envelope and a stated lack of appetite for significant new investment in public spending.

Over a decade since the publication of the report of the Christie Commission, Enable is committed to supporting essential reforms to shift public spending from reactive responses to preventative measures, and from back office duplication to frontline delivery, in order to maximise the impact of every pound of public expenditure.

Having successfully navigated the mobilisation and transition periods in our response to the first global pandemic in over a century, Enable's strategic focus from 2023 to 2026 remains supporting our three delivery pillars to deliver impact and outcomes for their beneficiaries in what remains an exceptionally challenging environment. Our success in maintaining the organisation's financial sustainability in such trying circumstances for the sector means we have a solid base from which to influence positive reforms in social care at a Scottish and UK level, and the maximisation of the full potential of the charity sector.

We are well placed to draw on the experiences of the people we work with and for to support the development of a social care system built on the principles of human rights-based self-directed support as we engage closely with the Scottish Government, UK Government, Parliamentarians, partners and stakeholders in reforming the social care sector.

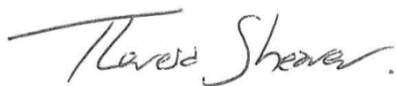
I was delighted to welcome our new colleagues at Milltown into Enable this year, and it is an honour to be trusted by the people we work for at Milltown and their families to take on responsibility for their care and support. As many charities have been tested by the perfect storm confronting the social care sector in recent years, particularly since the withdrawal of pandemic-related support from Government, Enable's success in navigating those challenges and maintaining sustainable growth has led to the charity increasingly being seen as a "safe harbour" by colleagues in the sector. While we do not proactively seek out merger opportunities, we are prepared to engage with approaches from other charities who wish to explore merging into Enable where this would demonstrably be in the interests of both charities' beneficiaries.

Enable Scotland

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT For the year ended 31 March 2024

2024 CEO Report (continued)

As CEO, I look forward to working with my colleagues across the charity to ensure the continued successful trajectory of growth and impact for our delivery pillars, built on a solid platform of effective and efficient shared infrastructure from which to deliver excellent quality, social care, employability and community-based services which support people to live independently in their communities.



Theresa Shearer FRSE
CEO

Date: 29 November 2024

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REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)

For the year ended 31 March 2024

The Board of Trustees present their annual report and consolidated financial statements of the Enable Scotland Group for the year ended 31 March 2024.

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) (2019).

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

Significant Activities

Achievements and Performance

Enable has grown successfully in the past 70 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.

Over 2023/24, Enable 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 3,000 adults and young people who have a learning disability through a combination of local groups, membership support and charitable projects, with our activity based in local communities right across Scotland.

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REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2024

Achievements and Performance (continued) – Enable Scotland

In May 2023, our members decided to rename our ACE Groups (Active Communities of Empowered people who have a learning disability) as Self-Advocacy Forums (SAF). The “ACE” name had been used for 30 years, and alongside Enable’s larger brand refresh, our members felt it was time to review this. Enable members liked the language of “self-advocacy” used by our international partners in Inclusion Europe and beyond, feeling this better reflected Enable Communities’ member led campaigning remit. Our SAF groups support people who have a learning disability to be active, connected and engaged citizens in their local communities, and to influence politicians and decision-makers at a national level. For many of our members, these groups are a lifeline, and may be their main route to friendship, connection, support and activism.

We secured the largest ever single grant from Motability Foundation to a Scottish charity to support the launch of our Motability “Traveling with Confidence” programme, which has to date delivered inclusive youth groups, with a focus on independent travel skills, to 270 young people in 6 areas of Scotland.

We continued to be commissioned by the respective local authorities to deliver Local Area Coordination services in Midlothian and East Renfrewshire, supporting over 200 people to access their rights using an internationally-recognised community support model.

We launched our “My Past, Our Future” project, funded by the National Lottery Heritage Fund, to take a look back over the last 7 decades of Enable’s history as we celebrate our 70th Anniversary in 2024. We have discovered some fantastic archive materials, including the minutes from the first ever meeting dated 9th April 1954, and intend to showcase our curated archive at our AGM in November. The support of the project’s funder has also allowed the commissioning and development of further digital resources to record the history of the fight for the human rights of people who have a learning disability in Scotland over the last 70 years.

We delivered our successful Scottish Government and Inspiring Scotland-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 supported individuals to identify their personal skills, talents and interests, and how the resources in their local community could enhance their lives, and the learning from this project will be used to enhance Enable’s service provision and to inform the national public policy approach to implementing SDS.

The Kiltwalk was once again an important fundraising opportunity for the charity, with Team Enable out in force across Glasgow, Aberdeen, Dundee and Edinburgh. Responding to feedback from our supporters, we redesigned and diversified our fundraising activities, allowing for a broader offering of exciting events, including Tough Mudder, Abseil, Skydive and Zipline. We are extremely grateful to all our volunteer fundraisers and everyone who sponsored them to raise an incredible total of £18,043 to support the ongoing delivery of our charitable projects and services.

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 for a sixth year. Since its launch in 2018, 146 young people with a disability have now gained access to higher education at a leading university and work-based learning with major corporate employers, with support provided by Enable staff, through *Breaking Barriers*. Alongside our founding partners at Strathclyde Business School and ScottishPower, Breaking Barriers is now also available at the University of Strathclyde’s Faculty of Science, partnering with Balfour Beatty for work placements, and at Edinburgh Napier University, where the students gain valuable experience of the corporate workplace with EY. We were delighted to welcome global HR software provider Dayforce as a new employer partner, offering placements to young people undertaking the programme at Strathclyde Business School. The award-winning programme continues to attract interest from academic and corporate partners in other parts of the UK and internationally, and we will explore opportunities to expand Breaking Barriers further still.

In May 2023, we launched “Rights Now”, a campaign funded by Acorns to Trees which seeks to uphold the rights of people with learning disabilities in Scotland. We surveyed people from across the country, and produced our Rights Now report, asking the Scottish Government to introduce a Learning Disability Bill to uphold the right to self-directed care and support, the right to inclusive education and employment, the right to be included and respected in the community, and to introduce a commissioner role to hold public bodies to account. We received 629 survey responses, delivered 3 roadshows to support Self-Advocacy Forums to meet their local MSPs, and more than 20 community engagement events. Our campaign secured a formal Scottish Government consultation on new legislation, which we supported our members to engage with to make sure their voices were heard.

Enable Scotland

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)

For the year ended 31 March 2024

Achievements and Performance (continued)

In March 2024, we launched our Enable the Vote campaign with a special event in the Scottish Parliament, which was attended by over 70 MSPs from across the Chamber, including the First Minister of Scotland and the leaders from all 5 parties in Parliament. The campaign is funded by the Electoral Commission, and in anticipation of the UK General Election in 2024, it seeks to provide information and support to people who have a learning disability to ensure they feel confident about using their right to vote, and also encourages parties and politicians to produce accessible and inclusive communications and to make issues that matter to people who have a learning disability an important part of their election platform. We also delivered four engagement events with 153 participants, including an election hustling with candidates from major parties, alongside easy read materials ahead of the 2024 UK General Election, to ensure that our stakeholders, members and stakeholders had the knowledge and confidence to exercise their democratic voice.

Enable continued to provide the secretariat to the Cross-Party Group on Learning Disability in the Scottish Parliament. Key priorities taken forward in 2023/24 included:

- Development of a new Learning Disability, Autism and Neurodiversity Bill;
- Seclusion and Restraint in Schools;
- Action to implement the Coming Home report; and
- The development of a National Care Service.

Enable has continued to engage closely with the Scottish Government's development of the National Care Service Bill. We have been disappointed by the delays to the legislation, by the removal of some of the more ambitious proposals for reform which more closely reflected the recommendations of the Independent Review of Adult Social Care in Scotland (chaired by Derek Feeley) as published in February 2021, and by the significant postponement of its intended implementation from 2026 to 2029. It nevertheless remains Enable's view that reform of social care policy and of the sector itself is essential to uphold the rights of citizens to truly human rights-driven self-directed social care and support in the community, and we have engaged as members with the Scottish Government's Expert Legislative Advisory Group, and supported members to take part in the Lived Experience Expert Panel, with a view to influencing the most positive outcomes possible. We also provided expert witness to several Scottish Parliamentary Committees on a range of topics and policy developments ensuring that our voice and experience is helping to shape and deliver policy.

Our quarterly Scottish Council meetings provided an opportunity for people who have a learning disability and their families to inform and direct Enable's member-led campaigning activity, and our AGM in November 2023 brought around 250 members, colleagues and supporters together at the University of Strathclyde's Technology and Innovation Centre to hear the annual presentations and participate in a question and answer session. The Morven Wood Memorial Address was delivered by Lord Kevin Shinkwin, Chair of the Institute of Directors' Commission on the future of inclusive business. The day concluded with STV presented Laura Boyd hosting our annual Staff and Member Awards, recognising all those who have stepped up heroically to go the extra mile, making a difference in their communities and for the people we work for.

The charity looks ahead to 2024/25 with great optimism for the rollout and development of new community-based projects and services, supported by a widening network of partners and funders. 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.

Achievements and Performance of Enable Scotland (Leading the Way)

Through its Enable Cares pillar, Enable Scotland (Leading the Way) delivers self-directed care and support services to around 1,100 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 more than 7,000 people who have disabilities, supporting 1,000 people into paid employment in the last year.

Despite an exceptionally challenging environment for the social care sector, Enable Scotland (Leading the Way) has remained focused on delivering excellent quality self-directed services to the people we work for, whilst exploring service diversification opportunities to extend access to support to other client groups.

Enable Scotland

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued)

For the year ended 31 March 2024

Achievements and Performance of Enable Scotland (Leading the Way) (continued)

This challenging environment has been reflected industry-wide in more adverse regulatory grades from the Care Inspectorate. 83% of Enable Cares registrations nevertheless achieved at least one grade at 5 (very good) or 6 (excellent) across assessed themes, against a national sector average of 68%.

Despite the unique and significant challenges facing social care, constructive collaborative relationships with Scottish Government, local authorities and Health and Social Care Partnerships helped us “weather the storm” to deliver a strong performance for Enable Scotland (Leading The Way). Our model of high quality, self-directed social care service design and delivery, now supported by a digitally enabled infrastructure, has meant that Enable Cares is increasingly a provider of choice for people across Scotland.

In February 2024, Enable completed the transfer of Milltown Community Limited into Enable Scotland (Leading the Way). Milltown’s trustees had approached Enable to be a “safe harbour” to take over the running of this charity and the social care of the people with a range of complex needs whom it supports in Aberdeenshire. Enable completed the transfer of the charity, which had property assets valued at £1.2m, and it has successfully integrated into Enable with the adoption of the PA Model and Enable’s values, culture and practices.

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 human rights-driven, self-directed approach to service delivery and design. This has been a positive experience both for the individuals supported, and the staff teams working with them.

As a charity committed to progressing the human right 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 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 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* report who are living in institutions outwith their home local authority area due to lack of suitable support.

Since the publication of the Scottish Government and COSLA’s joint “Coming Home Implementation” report in 2022, Enable stands ready to build on the demonstrable success of complex discharges we have achieved in partnership with the NHS, local authorities and commissioners to date in locations including Glasgow, South Lanarkshire and Moray to support many more of those individuals out of institutional settings and back into the communities where they want to live. We note with disappointment that the Scottish Government did not meet its target to significantly reduce inappropriate out of area placements by March 2024, and that 1,243 people were identified on Dynamic Support Registers as being in inappropriate care settings or at risk of breakdown of existing community-based support.

In these challenging times, our priority has continued to be our people, and this has been a particular focus area for Enable as we grow our delivery. Ensuring that our increasing service portfolio is fully recruited to maintain continued safe and high quality delivery is mission critical for the charity.

Enable is committed to Fair Work, and having implemented a minimum of the real Living Wage for every hour worked – including overnight support – from January 2019, we paid all frontline colleagues no less than £10.90 per hour throughout 2023/24, alongside enhanced sick pay entitlement. Working with like-minded progressive charities, we continued to press the Scottish Government to act to raise funding for social care pay beyond the real Living Wage; not only as a measure to address the acute recruitment and retention crisis in the sector, but also to recognise the vital skilled work undertaken by PAs on a daily basis. We were disappointed that the Scottish Government raised the funded level of pay to no more than the inflation-adjusted real Living Wage of £12 per hour for 2024/25, and we continue to make the case for a fair settlement and consistent mechanism for future uplifts for the social care workforce.

Enable Scotland

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued)

For the year ended 31 March 2024

Achievements and Performance of Enable Scotland (Leading the Way) (continued)

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 colleagues. This constructive relationship has been particularly important as we navigate a particularly challenging landscape, and we remain committed to ensuring Enable is a great place to work.

Further, our frontline social care workforce has continued to benefit from core digital infrastructure investment including smartphones, individual data allowances and online rota management.

Our employability team, Enable Works, recorded another highly successful year. Over the course of 2023/24, the team supported more than 7,000 people with a disability or health condition to develop their employability skills, with 1,025 being supported into paid work and achieving a 87% sustainment rate to 6 months; significantly higher than the average success level for this type of programme.

The successful Stepping Up programme continued to grow, partnering with 75 schools across 15 local authority areas. 1,050 young people with disabilities were supported by Stepping Up in 2023/24 with transitions from high school to further education, training and employment, with 98% moving into positive progressions.

In June 2023, Enable Works launched “All In Glasgow”, a partnership of 17 third sector providers which is the largest third sector partnership of its kind in Scotland. All in Glasgow supports more than 1,800 people across the city, joining our other successful “All In” partnerships across the major cities in Scotland including Edinburgh and Dundee.

In total, “All In” partnerships are now active in 14 areas across the country, and supported 3,750 people in 2023/24. All In delivers 3.5 jobs for the average cost of 1 job on traditional employability programmes, and its demonstrable success has seen the extension of some existing contracts and the establishment of new partnerships in Aberdeenshire, Moray and Perth.

Enable Works successfully delivered its comprehensive corporate Diversity, Equity and Inclusion (DEI) service across Scotland in key sectors such as finance, technology, transport, food, and drink; working with organisations to embed DEI practices in their businesses; including recruitment, retention and career development practices; and unleashing the potential untapped talent in Scotland’s workforce.

Further Enable Works projects include the expansion of our Individual Placement and Support (IPS) service in Dundee, where a recent fidelity review rated the service as exemplary, a difficult kitemark to obtain and testament to the exceptional work going on within the service. As a result of this, we will be expanding our IPS service into Perth and Angus in 2024/25.

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 households struggled in the face of cost of living challenges. To date, this service has secured over £6m in benefits payments for people who have a learning disability and their families since its launch in 2013.

On a solid financial and quality footing, Enable Scotland (Leading the Way) has proven to be well placed to respond to the significant systemic challenges facing the social care sector at this time, supported by an effective, digitally enabling core infrastructure. This has laid the foundations for the charity to make a strong contribution as a key partner in the country’s mission to reform social care delivery and maximise opportunity and potential for those groups who are traditionally excluded from the labour market.

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2024

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 2024:

	Unit of Measurement	Year ended 31 March 2024	Year ended 31 March 2023
Energy consumption used to calculate emissions:			
Natural Gas	kWh	271,639	784,974
Electricity	kWh	854,247	657,673
Transport Fuel	kWh	941,034	637,130
Total kWh		2,066,920	2,079,776
Emissions from combustion of natural gas	tCO ₂ e	49.69	143.29
Emissions from combustion of electricity	tCO ₂ e	176.89	127.18
Emissions from combustion of fuel for transport purposes	tCO ₂ e	211.83	147.01
Total CO₂		438.41	417.48
Intensity Ratios – tCO₂e per FTE employees		0.34	0.31

Energy Efficiency Improvements

Enable 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 2024/25

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.

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 22 was a net increase in funds of £1,168,935 (2023: net decrease £451,053) meaning that the group ended the financial year with total reserves of £8,408,000 (2023: £7,239,065).

On 26 February 2024, Milltown Communities Limited, a charity registered in Scotland, (Charity No. SC059485) and a company registered in Scotland (Registered Company No. SC010931) was transferred to Enable Scotland (Leading the Way), and all assets and liabilities were transferred at fair value to Enable Scotland (Leading the Way) on this date. As part of the transfer process, Enable Scotland (Leading the Way) received Heritable Property valued in August 2023 at £1,200,000 and this and other assets and liabilities represented a net donation of £1,287,244.

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

The net increase in funds, as detailed in the Statement of Financial Activities on Page 24, was £488,506 (2023: increase in funds of £434,039) meaning that the charity ended the financial year with total reserves of £1,703,843 (2023: £1,215,337).

The charity's main sources of funding are generated from Scottish Government, Motability Foundation, National Lottery Heritage Fund, Acorns to Trees, legacies, a number of trust funds and income generated through individual and corporate donations and fundraising events.

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2024

Financial Review and Results for the Year – Subsidiary Companies:

Enable Scotland (Leading the Way)

The net increase in funds, was £681,080 (2023: net decrease in funds of £885,092) meaning that the charity ended the financial year with total reserves of £6,704,808 (2023: £6,023,728).

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.

Enable Trustee Service

At the year end the company was managing funds for 157 trusts (2023: 162 trusts). The total market value of the assets held in trust as of 31 March 2024 was £12,709,442 (2023: £11,732,667). Arrangements continue to be made with brokers Rathbones Investment Management to deal with the investment on a discretionary basis for the majority of these funds. The market value of funds placed with Rathbones as of 31 March 2024 was £9,429,975 (2023: £9,053,133). Funds are also invested by Smith & Williamson for one Trust valued as of 31 March 2024 at £510,363 (2023: £493,909); in life assurance policies with Scottish Widows and Standard Life, valued at 31 March 2024 £45,486 (2023: £64,185) and £80,321 (2023: £80,225) respectively, with Prudential valued at £20,263 (2023: £20,238) and in a bank account at £1,607,034 (2023: £1,080,977). Five properties are held within trusts valued at £1,016,000 (2023: £940,000).

Investment Policy and Performance

The Charity does not hold any investments. Any surplus cash during the year is deposited in bank accounts.

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 2024 Enable Scotland Group had total reserves of £8,408,000 (2023: £7,239,065) of which free reserves were £6,579,015 (2023: £6,607,559). This represents 1.4 months (2023: 1.3 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.

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 including reverse stress testing 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 charity's going concern position also applies 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.

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 Risk Register, and associated risk matrix and heat map, was created to provide the Audit and Risk

Enable Scotland

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued)

For the year ended 31 March 2024

Risk Management (continued)

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 herein. The CEO highlights the key risks facing the organisation, building 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.

The CEO and Executive Directors monitor organisational risk on an on-going basis, highlighting key issues and risks to the Trustees, along with mitigating actions 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 Directors 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 is committed to maintaining a positive health and safety culture, and acknowledges that successful health and safety management is all encompassing to an organisation, contributes to overall positive organisational performance, can reduce injuries, ill health and unnecessary losses or liabilities.

It is therefore committed to having an annual development plan which confirms the processes and objectives to review and development of the H&S Management System for Enable. This ensures continual improvement and recognition of legislative updates and statutory compliance, whilst ensuring there is both strategic and operational consideration of the requirements. Enable operates Strategic and Operational Health and Safety Forums, involving representatives of all areas of the organisation, providing for full consultation and commitment.

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 (Leading the Way)

The challenging operating environment for charities delivering social care services in Scotland has been a critical risk factor for the Trustees to monitor throughout 2023/24. As an organisation, we are committed to the delivery of excellent quality, human rights driven, self-directed 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, pressures on public funding, and a proliferation of 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

Enable Scotland

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued)

For the year ended 31 March 2024

Enable Scotland (Leading the Way) (continued)

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.

2023/24 marked the beginning of a new strategic cycle for Enable, focussed on continuing to increase our reach and impact across our three operating pillars; Enable Cares, Enable Works and Enable Communities, whilst ensuring we operate with a lean central services function that effectively serves each of the operating pillars and the people we work for. We developed an agile strategy that was formed in two parts:

1. An initial year one strategy that focussed on building and demonstrating financial stability across each individual pillar, as well as the whole organisation; and
2. The development a two-year continuation strategy for the group, creating a full three year strategic plan for FY2023/24 to FY2025/26.

The Three Pillar Strategy 2023-26, implemented through the three pillar delivery model, presents a three-year strategic plan that considers opportunities for growth across each pillar, including prospects for operational delivery beyond Scotland. Outwith the three delivery pillars, this strategy also outlines the charity's strategic innovation ambitions.

The strength of the organisation's strategic foundations and pillar delivery is evident across all reporting metrics, including regulatory performance scores, sector comparative analysis, independent reviews and external commercial benchmarking.

The Boards of Enable Communities Group and Enable Scotland/Enable Scotland (Leading the Way) undertook a governance review of the structures and legal entities across the group during the 2023/24 financial year, and resolved to move towards consolidation of the group's charitable bodies into a single legal entity. As part of this process, Enable Communities Group Limited (Charity No: SC049060; a limited company registered in Scotland, No: SC620598) has transferred its assets and liabilities in full to Enable Scotland (Leading the Way) (Charity No: SC021731; a limited company registered in Scotland, No: 145263) effective from 1 June 2024. It is intended that Enable Scotland (Charity No: SC009024; a limited company registered in Scotland, No: 278976) will transfer its assets and liabilities in full to Enable Scotland (Leading the Way) during 2025/26, with Enable Scotland (Leading the Way) being the single charitable legal entity of Enable thereafter.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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.

Enable Scotland

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)

For the year ended 31 March 2024

Trustees' responsibilities(continued)

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.

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

Virgin Money
30 St Vincent Place
Glasgow, G1 2HL

Auditor

BDO LLP
2 Atlantic Square
31 York Street
Glasgow, G2 8NJ

Solicitors

Brodies LLP
58 Morrison Street
Edinburgh, EH3 8BP

Board of Trustees

Alan Meek (Chair (Interim))
Martin Booth
John Roderick Brady (Resigned 26 June 2023)
Shareen Gault
Thomas Glen (Appointed 24 September 2024)
Paul Jukes (Resigned 18 June 2024)
Anthony James McElroy
Paul Dominic McMahan
Elizabeth Isabella Morrison
Katie Maree Morrison
Eleanor Shaw OBE (Appointed 31 May 2024)
Margaret Rose Harkins (known as Margaret Whoriskey MBE) (Appointed 31 May 2024)

Secretary

Alan Davidson McQueen (Appointed 1 November 2023)
Mhairi Frances Maguire (Resigned 31 October 2023)

Key Management Personnel/Senior Management Team

Chief Executive Officer	Theresa Shearer
Director of Enable Communities	Lianne Williams
Director of Enable Cares	Mari Galletly
Director of Enable Works	Ashley Ryan

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2024

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 representatives from families of people who have a learning disability, Enable's National Self-Advocacy Forum and local branches. Scottish Council is therefore well placed to provide advice on the campaigning priorities and ambitions of people who have learning disabilities and their carers.
- The Audit and Risk Committee is comprised of at least two Trustees plus co-opted members 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.
- A Clinical Safeguarding Advisory Group, made up of a combination of Trustees and external co-optees with specialist experience in complex social care and/or clinical expertise, also meets four times per year to advise the Audit and Risk Committee on aspects related to health and safety, safeguarding, quality assurance and compliance in the charity's social care delivery.
- 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 to take an active interest and contribute to the charity's affairs. These efforts are now paying dividends and fresh analysis of our data has identified more than 12,000 members and supporters of our charity.

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.

Trustee 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

Enable Scotland

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)

For the year ended 31 March 2024

Trustee Appointment, Induction and Training (continued)

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).

The effective partnership between Trustees and Executive Directors 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. Trustees may also attend one of two sub-committees (Audit and Risk, or Nominations and Remuneration) or the Clinical Safeguarding Advisory Group. New Trustees are inducted to the charity and its work for effective and informed decision-making, which encompasses the work undertaken by the organisation and the opportunity to hear directly from people who receive a service from Enable Scotland. The Board, led by our Chair, 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.

Related Parties

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.

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 £3.8m (2023: £3.7m) via Glasgow Health and Social Care Partnership.

Key Management Remuneration

The Trustees consider the Board of Trustees, who are the company Directors, and the senior management team, as named on page 14, 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 our 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.

The charity has a continuing strategy of promoting the increase of the number of disabled employees within the group's workforce, as part of our wider commitment to diversity, equity and inclusion to ensure our workforce is representative of the communities we seek to serve. 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.

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 Charity's

Enable Scotland

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2024

Section 172 statement (continued)

employees and other stakeholders, the impact of its activities on the community, the environment and the Charity'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 Charity for its members in the long term. We explain in this Report of the Trustees, and below, how the Trustees engage with stakeholders.

- Relations with key stakeholders such as employees are considered in more detail on page 9.
- The Trustees are fully aware of their responsibilities to promote the success of the Charity in accordance with section 172 of the Companies Act 2006. This encourages the Trustees to reflect on how the Charity engages with its stakeholders and opportunities for enhancement in the future.
- The Trustees regularly review the Charity'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 Charity'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 himself or herself 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:

Alan Meek

Trustee

Katie Maree Morrison

Trustee

Date 2024

INSPIRE House
3 Renshaw Place
Eurocentral
Lanarkshire
ML1 4UF

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 2024 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 2024 which comprise the consolidated statement of financial activities, the charitable company 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 Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The other information comprises the Report of the Trustees (incorporating the strategic report).

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. 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 Trustees' 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:

Non-compliance with laws and regulations

Based on:

- our understanding of the Group and the sector in which it operates;
- discussion with management and those charged with governance; and
- obtaining and understanding of the Group's policies and procedures regarding compliance with laws and regulations

We considered the significant laws and regulations to be the applicable accounting framework (UK GAAP), the Charities SORP) and the Companies Act and the Charities and Trustee Investment (Scotland) Act 2005.

The Group is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be Health and Social Care Standards.

Our procedures in respect of the above included:

- Reading minutes of meetings of those charged with governance, reviewing correspondence from legal advisors to identify indications of non-compliance with laws and regulations; and
- Determining whether the accounting policies and presentation adopted in the financial statements are in accordance with applicable law and United Kingdom Accounting Standards.

Fraud

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance regarding any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

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

Based on our risk assessment, we considered the areas most susceptible to fraud to be management override of controls, recognition of service income where work was not completed and the inappropriate use of restricted funds.

- Assessing the design and implementation of the control environment of the Group and Parent Charitable Company to identify areas of material weakness to focus the design of our audit testing;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatements due to fraud. Areas of identified risk were then tested substantively;
- Identifying whether there are instances of potential bias in areas with significant degree of judgement;
- Addressing the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments and assessing whether the judgements made in accounting estimates are indicative of potential bias;
- Confirming there are no significant transactions that are unusual or outside the normal course of business;
- addressing the risk over 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 2024.

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.

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.

Martin Gill (Senior Statutory Auditor)
For and on behalf of BDO LLP, statutory auditor
Edinburgh, UK
Date

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).

Enable Scotland

Consolidated Statement of Financial Activities (incorporating the Income & Expenditure Account) For the year ended 31 March 2024

Income and endowments from:	Note	Group Unrestricted Funds 2024 £	Group Restricted Funds 2024 £	Group Unrestricted Capital 2024 £	Group Total Funds 2024 £	Group Total Funds 2023
Donation from Milltown Community	26	1,287,244	-	-	1,287,244	-
Donations and legacies	3	441,566	-	-	441,566	400,187
Income from charitable activities:						
Development, improvement and delivery of projects and services	4	53,580,622	7,404,384	-	60,985,006	57,946,114
Other trading activities	5	176,360	-	-	176,360	215,568
Investment income	6	40,482	-	-	40,482	1,214
Gain on sale of tangible fixed assets		-	-	-	-	-
Other income		7,845	-	-	7,845	417
Total income		55,534,119	7,404,384	-	62,938,503	58,563,500
Expenditure						
Raising funds	8	43,891	-	-	43,891	12,959
Charitable activities	7	54,348,815	7,335,087	-	61,683,902	58,965,347
Other trading activities		41,775	-	-	41,775	36,247
Total expenditure		54,434,481	7,335,087	-	61,769,568	59,014,553
Net income/(expenditure) before transfers		1,099,638	69,297	-	1,168,935	(451,053)
Transfer between funds	21	69,297	(69,297)	-	-	-
Net movement in funds		1,168,935	-	-	1,168,935	(451,053)
Balances at 1 April 2023	22	7,239,065	-	-	7,239,065	7,690,118
Balances at 31 March 2024	22	8,408,000	-	-	8,408,000	7,239,065

The notes on pages 27 to 45 form part of these consolidated financial statements.

Enable Scotland

Statement of Financial Activities (incorporating the Income & Expenditure Account) - Company For the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Unrestricted Capital 2024 £	Total 2024 £	Total 2023 £
Income and endowments from						
Donations and legacies	3	303,578	-	-	303,578	363,431
Charitable Activities:						
Grant funded projects	4	-	1,091,724	-	1,091,724	888,484
Other trading activities	5	134,585	-	-	134,585	179,321
Investment income	6	39,142	-	-	39,142	1,198
Other Income		7,846	-	-	7,846	417
Total Income		<u>485,151</u>	<u>1,091,724</u>	<u>-</u>	<u>1,576,875</u>	<u>1,432,851</u>
Expenditure						
Raising funds	8	43,891	-	-	43,891	12,959
Charitable activities	7	22,051	1,022,427	-	1,044,478	985,853
Total expenditure		<u>65,942</u>	<u>1,022,427</u>	<u>-</u>	<u>1,088,369</u>	<u>998,812</u>
Net income before transfers		419,209	69,297	-	488,506	434,039
Transfer between funds	18	69,297	(69,297)	-	-	-
Net movement in funds		<u>488,506</u>	<u>-</u>	<u>-</u>	<u>488,506</u>	<u>434,039</u>
Fund balances at 1 April 2023		1,215,337	-	-	1,215,337	781,298
Balances at 31 March 2024		<u><u>1,703,843</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,703,843</u></u>	<u><u>1,215,337</u></u>

The notes on pages 27 to 45 form part of these financial statements.

Enable Scotland

Balance Sheets – Group and Company As at 31 March 2024

	Notes	Group 2024 £	Group 2023 £	Enable Scotland 2024 £	Enable Scotland 2023 £
Fixed assets					
Tangible fixed assets	15	2,058,985	861,506	183,670	199,544
		<u>2,058,985</u>	<u>861,506</u>	<u>183,670</u>	<u>199,544</u>
Current assets					
Debtors	17	9,047,436	9,280,768	1,420,473	906,155
Cash at bank and on hand		3,699,011	3,480,826	1,896,860	1,652,089
		<u>12,746,448</u>	<u>12,761,594</u>	<u>3,317,333</u>	<u>2,558,244</u>
Creditors: amounts falling due within one year	18	(6,167,433)	(6,154,035)	(1,797,160)	(1,542,451)
Net current assets		<u>6,579,015</u>	<u>6,607,559</u>	<u>1,520,173</u>	<u>1,051,793</u>
Total assets less current liabilities		8,638,000	7,469,065	1,703,843	1,215,337
Provision for liabilities and charges	19	(230,000)	(230,000)	-	-
		<u>8,408,000</u>	<u>7,239,065</u>	<u>1,703,843</u>	<u>1,215,337</u>
Net assets		<u>8,408,000</u>	<u>7,239,065</u>	<u>1,703,843</u>	<u>1,215,337</u>
Funds					
Unrestricted	21,22	8,408,000	7,239,065	1,703,843	1,215,337
Restricted revenue	21,22	-	-	-	-
Unrestricted capital	21,22	-	-	-	-
		<u>8,408,000</u>	<u>7,239,065</u>	<u>1,703,843</u>	<u>1,215,337</u>

Approved by the Board on 10 December 2024 and signed on its behalf by:

Alan Meek

Trustee

Katie Maree Morrison

Trustee

Company No. SC278976

The notes on pages 27 to 45 form part of these consolidated financial statements.

Enable Scotland

Consolidated Statement of Cash Flows For the year ended 31 March 2024

	Notes	Group 2024 £	Group 2023 £
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		1,168,935	(451,053)
Income from investing activities	6	(40,482)	(1,214)
Depreciation	15	245,150	252,337
Decrease/(Increase) in debtors		299,155	121,189
Donation from Milltown Community	26	(1,287,244)	-
(Decrease)/Increase in creditors		(49,254)	1,908,124
Cash generated by/(used in) operating activities		<u>336,260</u>	<u>1,829,383</u>
Cash flows from investing activities			
Interest income	6	40,482	1,214
(Purchase) of tangible fixed assets	15	(238,297)	(318,197)
Cash from Milltown		79,740	-
Cash provided by investing activities		<u>(118,075)</u>	<u>(316,983)</u>
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash used in/(generated by) financing activities		<u>-</u>	<u>-</u>
Increase in cash and cash equivalents		218,185	1,512,400
Cash and cash equivalents at the beginning of the year		3,480,826	1,968,426
Cash and cash equivalents at the end of the year		<u>3,699,011</u>	<u>3,480,826</u>
Analysis of cash and cash equivalents			
Cash at bank and on hand		3,699,011	3,480,826
Cash with stockbroker	16	-	-
Total cash for cash flow purposes		<u>3,699,011</u>	<u>3,480,826</u>
Term deposits.		-	-
Less cash with stockbroker		-	-
Total cash at bank and in hand		<u>3,699,011</u>	<u>3,480,826</u>

Consolidated Analysis of Net Debt For the year ended 31 March 2024

	At 1 April 2023	Cash flows	Other non- cash changes	At 31 March 2024
Cash at bank and on hand	3,480,826	218,185	-	3,699,011
	<u>3,480,826</u>	<u>218,185</u>	<u>-</u>	<u>3,699,011</u>

The notes on pages 27 to 45 form part of these financial statements.

Enable Scotland

Statement of Cash Flows - Company For the year ended 31 March 2024

	Notes	2024 £	2023 £
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		488,506	434,039
Investment Income	6	(39,142)	(1,198)
Depreciation	13	15,874	14,602
(Increase) in debtors		(514,318)	(42,791)
Increase/(Decrease) in creditors		254,709	(154,154)
Cash used in operating activities		<u>205,629</u>	<u>250,498</u>
Cash flows from investing activities			
Investment income	6	39,142	1,198
Cash from generated by operating activities		<u>39,142</u>	<u>1,198</u>
Increase in cash and cash equivalents		244,771	231,696
Cash and cash equivalents at the beginning of the year		1,652,089	1,420,393
Cash and cash equivalents at the end of the year		<u>1,896,860</u>	<u>1,652,089</u>
Analysis of cash and cash equivalents			
Total cash at bank and in hand		<u>1,896,860</u>	<u>1,652,089</u>

Analysis of Net Debt

For the year ended 31 March 2024

	At 1 April 2023	Cash flows	Other non- cash changes	At 31 March 2024
Cash at bank and on hand	1,652,089	244,771	-	1,896,860
	<u>1,652,089</u>	<u>244,771</u>	-	<u>1,896,860</u>

The notes on pages 27 to 45 form part of these financial statements.

Notes to the Consolidated Financial Statements For the year ended 31 March 2024

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 13.

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 30).

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 to assess its 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 of the post pandemic operating environment 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"

Basis of Consolidation

The group financial statements consolidate the financial statements of Enable Scotland and its subsidiary undertakings drawn up to 31 March 2024.

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 received from local authorities, Scottish

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

2) Accounting policies (continued)

Income (continued)

Government, trusts, fundraising activities and other funding bodies including the Big Lottery Grant Fund, Skills Development Scotland, Inspiring Scotland and others. Income 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.

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 2024

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.

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

2) Accounting policies (continued)

Investments and investment income

The Charity does not hold any investments. Any surplus cash during the year is deposited in bank accounts.

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 2024	Group 2023
	£	£
This comprises:		
Donations	174,392	155,962
Fundraising	18,043	-
Legacies	249,131	255,225
	<u>441,566</u>	<u>400,187</u>

Donations and legacies - Company

	Company 2024	Company 2023
	£	£
This comprises:		
Donations	105,790	119,206
Legacies	179,745	244,225
Corporate Donation	18,043	-
	<u>303,578</u>	<u>363,431</u>

4) Income from charitable activities – Group

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Service Provision - Revenue	53,580,622	6,312,660	59,893,282	56,579,537
Scottish Government Grants:				
Paths for Life	-	5,000	5,000	25,000
Motability	-	330,519	330,519	80,637
Campaigns& Membership	-	115,305	115,305	95,770
Sustainability	-	-	-	478,092
Self Directed Support (Fife)	-	94,835	94,835	145,319
ACE	-	143,668	143,668	168,469
Heritage Fund	-	43,837	43,837	-
Welfare Rights	-	-	-	37,464
SDS	-	31,084	31,084	-
Wellbeing Angus	-	21,479	21,479	-
LAC East Renfrewshire	-	161,870	161,870	191,699
LAC Midlothian	-	144,127	144,127	144,127
	<u>53,580,622</u>	<u>7,404,384</u>	<u>60,985,006</u>	<u>57,946,114</u>
2023	52,350,140	5,595,974	57,946,114	

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

Income from charitable activities – Company

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Grants receivable from funders				
Paths for Life	-	5,000	5,000	25,000
Motability	-	330,519	330,519	80,637
Membership Services	-	115,305	115,305	95,769
SDS	-	31,084	31,084	-
Heritage Fund	-	43,837	43,837	-
LAC East Ren	-	161,870	161,870	191,699
LAC Midlothian	-	144,127	144,127	144,127
Self-Directed Support (Fife)	-	94,835	94,835	145,319
ACE	-	143,668	143,668	168,469
Wellbeing Angus	-	21,479	21,479	-
Welfare Rights	-	-	-	37,464
	-	1,091,724	1,091,724	888,484
2023	-	888,484	888,484	

5) Other Trading Activities – Group

	2024 £	2023 £
Enable Trustee Service	176,360	174,575
Fundraising Event	-	40,993
	176,360	215,568

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.

Other Trading Activities - Company	2024 £	2023 £
Enable Trustee Service	134,585	138,328
Fundraising Event	-	40,993
	134,585	179,321

6) Investment income - Group

	Group 2024 £	Group 2023 £
Bank interest earned	40,482	1,214
	40,482	1,214
Investment income - Company	Company 2024 £	Company 2023 £
Bank interest received	39,142	1,198
	39,142	1,198

**Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2024**

7) Analysis of expenditure on charitable activities - Group

	Group Campaigns And Membership 2024	Group Projects and Services 2024	Group Governance and Support 2024	Group 2024	Group 2023
	£	£	£	£	£
Staff costs	74,298	50,568,511	249,865	50,892,674	51,145,973
Building and equipment	-	918,820	444,822	1,363,642	1,221,924
Vehicle and transport	-	363,363	5,696	369,059	397,959
Publications	2,483	111,529	41,107	155,119	63,702
Operating cost	12,682	681,583	364,648	1,058,913	826,695
Events	4,116	2,382	-	6,498	9,066
Depreciation	-	-	229,276	229,276	252,335
Professional fees	(2,606)	432,710	462,166	892,270	835,094
Partner fees	-	4,061,214	-	4,061,214	2,317,405
Audit fees	-	-	61,166	61,166	50,128
Training	2,974	203,255	-	206,229	198,546
ECG Depreciation	-	-	-	-	-
Recharge	-	-	382,926	382,926	-
Other costs	-	161,988	67,604	229,592	277,155
ECG Re-charge	88,794	-	1,686,530	1,775,324	1,369,365
	<u>182,741</u>	<u>57,505,355</u>	<u>3,995,806</u>	<u>61,683,902</u>	<u>58,965,347</u>
2023	<u>339,937</u>	<u>55,284,450</u>	<u>3,340,958</u>		<u>47,310,487</u>

Analysis of Governance and Support Costs – Group

	Group General Support 2024	Group Governance Function 2024	Group Total 2024	Group Total 2023
	£	£	£	£
Staff costs	198,256	51,609	249,865	262,857
Building and equipment	444,822	-	444,822	395,397
Vehicle and transport	5,696	-	5,696	27
Publications	41,107	-	41,107	5,676
Operating costs	364,648	-	364,648	386,111
Depreciation	229,276	-	229,276	237,735
Professional fees	462,166	-	462,166	528,867
Audit fees	-	61,166	61,166	50,128
ECG Depreciation recharge	382,926	-	382,926	-
Other costs	67,604	-	67,604	128,487
ECG Re-charge	1,686,530	-	1,686,530	1,345,673
	<u>3,883,031</u>	<u>112,775</u>	<u>3,995,806</u>	<u>3,340,958</u>
2023	<u>3,238,729</u>	<u>102,229</u>		<u>3,340,958</u>

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

7) Analysis of expenditure on charitable activities – Company

	2024	2024	2024	2024	2023
	Campaigns & Membership	Projects	Governance & Support	Total	Total
	£	£	£	£	£
Staff costs	74,298	679,566	46,311	800,175	743,576
Building & Equipment	-	6,891	-	6,891	(22,280)
Vehicle & Transport	-	-	-	-	-
Publications	2,483	20,618	-	23,101	39,895
Operating costs	12,682	21,464	-	34,146	56,723
Events	4,116	2,382	-	6,498	9,066
Depreciation	-	15,874	-	15,874	14,600
Fees	(2,606)	49,557	8,371	55,322	115,255
Training	2,974	10,703	-	13,677	2,959
Other expenditure	-	-	-	-	2,367
ECG Recharge	88,794	-	-	88,794	23,692
	<u>182,741</u>	<u>807,055</u>	<u>54,682</u>	<u>1,044,478</u>	<u>985,853</u>
2023	<u>339,937</u>	<u>558,277</u>	<u>87,639</u>		<u>985,853</u>

Analysis of Governance and Support Costs – Company

	General Support 2024	Governance Function 2024	Total 2024	Total 2023
	£	£	£	£
Salary costs	19,792	26,519	46,311	78,939
Audit and Accounting fees	-	8,371	8,371	8,700
ECG Recharge	-	-	-	-
	<u>19,792</u>	<u>34,890</u>	<u>54,682</u>	<u>87,639</u>
2023	<u>47,200</u>	<u>40,439</u>		<u>87,639</u>

8) Analysis of expenditure on raising funds

	Group 2024	Company 2024	Group 2023	Company 2023
	£	£	£	£
Staff costs	21,804	21,804	-	-
Vehicle and transport	-	-	-	-
Publications	3,189	3,189	1,670	1,670
Corporate and other events	9,431	9,431	9,444	9,444
Training	3,021	3,021	-	-
Fees	6,446	6,446	1,845	1,845
	<u>43,891</u>	<u>43,891</u>	<u>12,959</u>	<u>12,959</u>

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

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

	Group 2024 £	Company 2024 £	Group 2023 £	Company 2023 £
Salaries	45,921,322	760,473	46,445,304	672,321
Social security costs	3,740,992	44,431	3,674,850	48,330
Pension costs	928,212	17,075	951,278	22,925
Redundancy	323,952	-	73,541	-
	<u>50,914,478</u>	<u>821,979</u>	<u>51,144,973</u>	<u>743,576</u>
	No	No	No	No
	<u>1,980</u>	<u>26</u>	<u>2,099</u>	<u>19</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>5</u>	<u>1</u>	<u>1</u>	<u>1</u>
Employees earning in range (£70,000 - £79,999)	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
Employees earning in range (£80,000 - £89,999)	<u>1</u>	<u>-</u>	<u>-</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>1</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>
Employees earning in range (£130,000 - £139,999)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employees earning in range (£140,000 - £149,999)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employees earning in range (£150,000 - £159,999)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employees earning in range (£160,000 - £169,999)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employees earning in range (£170,000 - £179,999)	<u>1</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 2024 (2023: None). No other director/trustee was in receipt of remuneration (2023: None).

The key management of the charitable group includes the trustees, Director of Enable Cares, Director of Enable Works and Director of Enable Communities. The aggregate remuneration in respect of key management was £676,367 (2023: £619,972).

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

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

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

Income and endowments from:	Note	Group Unrestricted Funds 2023 £	Group Restricted Funds 2023 £	Group Unrestricted Capital 2023 £	Group Total Funds 2023 £
Donations and legacies	3	400,187	-	-	400,187
Income from charitable activities:					
Development, improvement and delivery of projects and services	4	52,350,140	5,595,974	-	57,946,114
Other trading activities	5	215,568	-	-	215,568
Investment income	6	1,214	-	-	1,214
Gain on sale of tangible fixed assets		-	-	-	-
Other income		417	-	-	417
Total income		52,967,526	5,595,974	-	58,563,500
Expenditure					
Raising funds	8	12,959	-	-	12,959
Charitable activities	7	53,253,648	5,711,699	-	58,965,347
Other trading activities		36,247	-	-	36,247
Total expenditure		53,302,854	5,711,699	-	59,014,553
Net income/(expenditure) before transfers		(335,328)	(115,725)	-	(451,053)
Transfer between funds	21	135,430	14,570	(150,000)	-
Net movement in funds		(199,898)	(101,155)	(150,000)	(451,053)
Balances at 1 April 2022	22	7,438,963	101,155	150,000	7,690,118
Balances at 31 March 2023	22	7,239,065	-	-	7,239,065

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

14) Comparative for the Statement of Financial Activities – Company

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Capital 2023 £	Total 2023 £
Income and endowments from					
Donations and legacies	3	363,431	-	-	363,431
Charitable Activities:					
Grant funded projects	4	-	888,484	-	888,484
Other trading activities	5	179,321	-	-	179,321
Investment income	6	1,198	-	-	1,198
Other Income		417	-	-	417
Total Income		<u>544,367</u>	<u>888,484</u>	<u>-</u>	<u>1,432,851</u>
Expenditure					
Raising funds	8	12,959	-	-	12,959
Charitable activities	7	82,799	903,054	-	985,853
Total expenditure		<u>95,758</u>	<u>903,054</u>	<u>-</u>	<u>998,812</u>
Net income/(expenditure) before transfers		448,609	(14,570)	-	434,039
Transfer between funds	21	135,430	14,570	(150,000)	-
Net movement in funds		<u>584,039</u>	<u>-</u>	<u>(150,000)</u>	<u>434,039</u>
Fund balances at 1 April 2022	21	631,298	-	150,000	781,298
Balances at 31 March 2023	21	<u>1,215,337</u>	<u>-</u>	<u>-</u>	<u>1,215,337</u>

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

15) Tangible fixed assets - Group

Cost	Heritable Property £	Motor Vehicles £	Leasehold Improvements £	Furniture/IT Equip £	Total £
At 1 April 2023	-	7,761	631,887	1,604,362	2,244,010
Additions in year	-	7	37,554	200,736	238,297
On disposal	-	-	-	(873,872)	(44,316)
Donated from Milltown Community	1,200,000	4,333	-	-	1,204,333
At 31 March 2024	<u>1,200,000</u>	<u>12,101</u>	<u>669,441</u>	<u>931,226</u>	<u>2,812,768</u>
Aggregate Depreciation					
At 1 April 2023	-	7,761	204,687	1,170,057	1,382,505
Charge for year	-	-	59,623	185,527	245,150
On disposal	-	-	-	(873,872)	(44,316)
At 31 March 2024	<u>-</u>	<u>7,761</u>	<u>264,910</u>	<u>481,712</u>	<u>1,583,339</u>
Net Book Value					
At 31 March 2024	<u>1,200,000</u>	<u>4,340</u>	<u>405,131</u>	<u>449,514</u>	<u>2,058,985</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>427,200</u>	<u>434,305</u>	<u>861,505</u>

b) Company

15. Tangible Fixed Assets

	IT Equipme nt	Leasehold Improvements £	Total £
Cost			
At 1 April 2023	12,525	315,576	328,101
Disposals	(1,652)	-	(1,652)
At 31 March 2024	<u>10,873</u>	<u>315,576</u>	<u>326,449</u>
Aggregate Depreciation			
At 1 April 2023	3,778	124,779	128,557
Charge for year	3,138	12,736	15,874
Depreciation on disposal	(1,652)	-	(1,652)
At 31 March 2024	<u>5,264</u>	<u>137,515</u>	<u>142,779</u>
Net book value			
At 31 March 2024	<u>5,609</u>	<u>178,061</u>	<u>183,670</u>
At 31 March 2023	<u>8,747</u>	<u>190,797</u>	<u>199,544</u>

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

16) 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 2024 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%	61,319,854	60,638,774	681,080	6,704,808
Enable Trustee Service	Ordinary 100%	176,360	41,775	-	-

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

17) Debtors: amounts falling due within one year

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Service debtors	1,739	1,000	739	-
Legacies receivable	223,052	256,648	206,369	239,351
Income tax recoverable	8,274	1,079	8,274	1,079
Prepayments and accrued income	935,138	1,313,867	20,183	4,162
Amounts due by group companies	-	-	1,059,809	553,424
Grants receivable and other debtors	5,320,633	5,227,970	125,099	108,139
Enable Communities Group	2,558,600	2,480,204	-	-
	<u>9,047,436</u>	<u>9,280,768</u>	<u>1,420,473</u>	<u>906,155</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2024

18) Creditors: amounts falling due within one year

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Trade creditors	1,115,989	1,273,893	30,872	42,207
Other creditors	270,652	323,045	-	-
Taxes and social security	876,149	889,443	10,715	9,823
Accrued charges	1,621,450	1,393,657	18,959	20,571
Deferred revenue income	174,436	385,069	29,515	-
Amounts due to group companies	-	-	1,424,606	1,469,850
Enable Community Group	<u>2,108,757</u>	<u>1,888,928</u>	<u>282,493</u>	<u>-</u>
	<u>6,167,433</u>	<u>6,154,035</u>	<u>1,797,160</u>	<u>1,542,451</u>

The pension commitment as at 31 March 2024 included in Other Creditors was £167,431 (2023: £173,201). 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 2023 £	Group Release of 2023 Deferrals £	Group Deferral of 2024 Income Received £	Group 31 March 2024 £
Development, improvement and delivery of projects and services	<u>385,069</u>	<u>(385,069)</u>	<u>174,436</u>	<u>174,436</u>
	<u>385,069</u>	<u>(385,069)</u>	<u>174,436</u>	<u>174,436</u>

	Company 1 April 2023 £	Company Release of 2023 Deferrals £	Company Deferral of 2024 Income Received £	Company 31 March 2024 £
Development, improvement and delivery of projects and services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

19) Provision for Liabilities & Charges

	Group 2024 £	Group 2024 £	Company 2023 £	Company 2023 £
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.

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

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

	2024 Building rental £	2024 Motor Vehicles £	2023 Building rental £	2023 Motor Vehicles £
Leases which expire in:				
Less than 1 year	522,990	24,613	509,914	24,481
In 2 to 5 years	1,215,639	-	1,170,321	-
More than 5 years	711,664	-	711,870	-
	<u>2,450,293</u>	<u>24,613</u>	<u>2,392,105</u>	<u>24,481</u>

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

b) Company – Operating leases

	2024 Building rental £	2024 Motor Vehicles £	2023 Building rental £	2023 Motor Vehicles £
Leases which expire in:				
Less than 1 year	199,198	-	199,200	-
In 2 to 5 years	796,792	-	796,792	-
More than 5 years	497,995	-	497,995	-
	<u>1,493,985</u>	<u>-</u>	<u>1,493,987</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.

21. Movement in Funds – Parent Company

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted Revenue Funds:					
Motability	-	330,519	(330,519)	-	-
Heritage Lottery	-	43,837	(43,837)	-	-
Paths for Life	-	5,000	(5,000)	-	-
Membership	-	115,305	(45,525)	(69,780)	-
ACE	-	143,668	(143,668)	-	-
Lottery	-	-	(483)	483	-
National SDS	-	31,084	(31,084)	-	-
SDA Fife	-	94,835	(94,835)	-	-
LAC – East Renfrewshire	-	161,870	(161,870)	-	-
LAC - Midlothian	-	144,127	(144,127)	-	-
Other projects	-	21,479	(21,479)	-	-
Total Restricted Revenue Funds	<u>-</u>	<u>1,091,724</u>	<u>(1,022,427)</u>	<u>(69,297)</u>	<u>-</u>

Enable Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

21. Movement in Funds (Continued)

Restricted Revenue Funds – Other Group Companies

Restricted Funds Restricted Revenue Funds	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
B/F		1,091,724	(1,022,427)	(69,297)	-
TBLGF – Jeans Bothy	-			-	-
Inspiring Scotland	-	266,136	(266,136)	-	-
Dundee Multiply	-	28,495	(28,495)	-	-
Inverclyde Open	-	53,952	(53,952)	-	-
East Lothian Parents	-	49,981	(49,981)	-	-
East Renfrewshire PES	-	22,541	(22,541)	-	-
IS Youth Action	-	187,312	(187,312)	-	-
North Ayrshire Schools	-			-	-
Edinburgh Fuse	-	179,508	(179,508)	-	-
Education Travel Skills	-	33,250	(33,250)	-	-
FSS Fedcap	-	146,510	(146,510)	-	-
FSS Remploy	-	300,522	(300,522)	-	-
FSS Wise Group	-	143,329	(143,329)	-	-
Glasgow Multiply	-	74,635	(74,635)	-	-
Glasgow Communities Fund	-	51,711	(51,711)	-	-
Next Steps – Multiply	-			-	-
Highlands	-	71,312	(71,312)	-	-
Next Steps – North	-			-	-
Lanarkshire	-	92,348	(92,348)	-	-
Inverclyde Employer Service	-	95,960	(95,960)	-	-
Next Steps -	-			-	-
Clackmannanshire	-	52,574	(52,574)	-	-
Moray Multiply	-	26,946	(26,946)	-	-
N Lan Parental Support	-	26,990	(26,990)	-	-
Glasgow Paid Work Placement	-	26,499	(26,499)	-	-
PESF Dundee	-	585,262	(585,262)	-	-
Training for Work Glasgow	-	2,010,699	(2,010,699)	-	-
Parents Connect	-	77,585	(77,585)	-	-
YPC Consortium Dundee	-	844,785	(844,785)	-	-
Community Jobs Scotland	-	-	-	-	-
Scottish Youth Guarantee	-	380,000	(380,000)	-	-
Progress for Parents	-	286,985	(286,985)	-	-
Breaking Barriers – Napier University	-	74,889	(74,889)	-	-
William Grant Schools	-	51,695	(51,695)	-	-
Other projects	-	70,251	(70,251)	-	-
Total Restricted Funds	-	7,404,384	(7,335,087)	(69,297)	-
2023	101,155	4,707,490	(4,808,645)	-	-

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2024

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.

The transfers from Restricted to Unrestricted Funds represent the surplus on these projects allowed to be retained by the charitable company given the full delivery of service. The transfer from Unrestricted to Restricted Funds is to negate the deficit on the project.

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

Big Lottery Fund Grant – Jean’s Bothy	£ 43,145
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Unrestricted Funds - Group	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
General Unrestricted Funds	7,239,065	55,534,119	(54,434,481)	69,297	8,408,000
Unrestricted Capital Funds	-	-	-	-	-
	<u>7,239,065</u>	<u>55,534,119</u>	<u>(54,434,481)</u>	<u>69,297</u>	<u>8,408,000</u>

Unrestricted Funds- Company	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
General Unrestricted Funds	1,215,337	485,151	(65,942)	69,297	1,703,843
Unrestricted Capital Funds	-	-	-	-	-
	<u>1,215,337</u>	<u>484,851</u>	<u>(65,942)</u>	<u>69,297</u>	<u>1,703,543</u>

22) Analysis of net assets between funds of the Group

	Tangible Fixed assets £	Net current assets less long term liabilities £	Provisions and long term liabilities £	2024 Total £
Restricted funds including capital grants				
Capital Grant	-	-	-	-
Restricted funds	-	-	-	-
Unrestricted funds	2,058,985	6,579,015	(230,000)	8,408,000
Unrestricted capital	-	-	-	-
	<u>2,058,985</u>	<u>6,579,015</u>	<u>(230,000)</u>	<u>8,408,000</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2024

Analysis of net assets between funds - Group

	Tangible Fixed assets £	Net current assets less long term liabilities £	Provisions and long term liabilities £	2023 Total £
Restricted funds including capital grants				
Capital Grant	-	-	-	-
Restricted funds	-	-	-	-
Unrestricted funds	861,506	6,607,559	(230,000)	7,239,065
Unrestricted capital	-	-	-	-
	<u>861,506</u>	<u>6,607,559</u>	<u>(230,000)</u>	<u>7,239,065</u>

Company

	Tangible Fixed Assets £	Net Current Assets £	2024 Total £
Restricted Funds	-	-	-
Total Restricted Revenue Funds	-	-	-
Unrestricted Funds	183,670	1,520,173	1,703,843
Unrestricted Capital Funds	-	-	-
	<u>183,670</u>	<u>1,520,173</u>	<u>1,703,843</u>

	Tangible Fixed Assets £	Net Current Assets £	2023 Total £
Restricted Funds	-	-	-
Total Restricted Revenue Funds	-	-	-
Unrestricted Funds	199,544	1,051,793	1,215,337
Unrestricted Capital Funds	-	-	-
	<u>199,544</u>	<u>1,051,793</u>	<u>1,215,337</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).

24) Ultimate parent company and related party disclosures

The largest group that Charity is a member is a group headed by Enable 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.

25) 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 £3.8m (2023: £3.7m) via Glasgow Health and Social Care Partnership.

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2024

26) Donation from Milltown Community Limited

On 26 February 2024, Milltown Communities, a charity registered in Scotland, was acquired by Enable Scotland (Leading the Way), and all assets and liabilities were transferred at fair value to Enable Scotland (Leading the Way) on this date. As part of this process, Enable Scotland (Leading the Way) acquired Heritable Property valued in August 2023 at £1.2m and this and other assets and liabilities represented a net donation of £ 1,287,244 to Enable Scotland (Leading the Way)

	NBV £	Fair Value Adjustment £	Fair Value £
Fixed Assets	4,333	1,200,000	1,204,333
Current Assets	65,823	-	65,823
Bank & Cash	79,740	-	79,740
Current Liabilities	(62,652)	-	(62,652)
Total	87,244	1,200,000	1,287,244