



**ENABLE Scotland  
(Limited by guarantee)**

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

**Report and Consolidated Financial Statements**

**For the Year Ended 31 March 2020**

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### 2020 Consolidated Accounts Chief Executive's Report For the year ended 31 March 2020

I am delighted in these accounts to present a fifth consecutive year of positive results for ENABLE Scotland. In my role as the 6<sup>th</sup> CEO of ENABLE Scotland since 2015, I have been clear that my number one priority has been returning 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 personalised support for all through a sustainable social care sector.

We ended 2018/19 with a strong mission to continue the positive trajectory of the previous four years, having successfully reversed the operational deficit of the disappointing FY2014/15 results, with a clear strategy to extend our reach to support more people and to invest in our frontline. In 2019/20, we worked to achieve this as founding members of the Piper Group, an innovative approach to sharing the costs of investment and delivery of high quality infrastructure, including a well-remunerated, digitally enabled workforce.

I am proud to record in these financial statements that we have achieved this aim. In leading the Executive Team to implement a clear strategy to continue to focus delivery of key objectives against our 2019/20 strategy, I am delighted to report that ENABLE Scotland has once again delivered an operating net surplus, recorded in these accounts as a £17k surplus, within the context of a break even position for the Piper Group.

This reflects a very strong performance for any third sector organisation in the current climate, but I am particularly proud that we have achieved this position in a year where we:

- Paid the Scottish Living Wage (SLW) for all hours worked
- Continued to deliver demonstration sites to successfully test the impact of hourly rate in excess of SLW on recruitment and retention
- Fully implemented a c£1m investment in digital technology for our frontline
- Established and maintained the Piper Group – initially jointly with Sense Scotland, and from September 2019, delivering for its key customer ENABLE Scotland
- Mobilised our workforce to respond to the unprecedented challenge of Covid-19

Across ENABLE Scotland, we believe that high quality social care is a critical element of achieving the human rights of individuals within their own communities, and that a high quality social care workforce is the foundation of that. We therefore remain clear that investing in our people at the frontline is the best use of charitable resource in the current climate. This investment results in an appropriately modest surplus position for a charity operating at our scale, and is only possible due to our strong fiscal performance over the last five years on a growing income base.

We have achieved this by maintaining our quality and by diversifying our health and social care delivery offer to a broader range of customers, including those individuals who have more complex support requirements. The Scottish Government's Coming Home report identified in 2018 at least 705 people from Scotland being cared from away from their own area and concluded that in many cases, the reason for this placement is lack of appropriate community-based support, and not individual choice. ENABLE Scotland's willingness to diversify is key to its continued growth of impact for these vulnerable groups of individuals; which informed our strategy of developing our ENABLE All model of social care support to a variety of different customer groups. Indeed, our 2019/20 development strategy to support more individuals out of institutional settings and to utilise our position as a not-for-profit provider at scale to support investment in the frontline has delivered significant impact in the strategic planning cycle 2017-20.

A 2019 Fair Work Convention report into the social care sector made recommendations for reform of the commissioning process, in a climate where numbers of third sector providers who are handing back services is increasing<sup>[1]</sup>. In contrast, as a result of our social care service diversification strategy, and the ENABLE Works parallel strategy to reach out to support more people with a variety of different barriers to employment as a result of the opportunities of the devolution of former DWP run employment programmes, the ENABLE Scotland group's income has grown on an unprecedented growth rate of 50% since 2016/17, and as we end 2019/20, our reach has grown to now provide commissioned social care services in 27 local authority areas.

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<sup>[1]</sup> Fair Work Convention, *Fair Work in Scotland's Social Care Sector 2019*, 26 February 2019: <https://www.fairworkconvention.scot/wp-content/uploads/2018/11/Fair-Work-in-Scotland's-Social-Care-Sector-2019.pdf>

### 2020 Consolidated Accounts Chief Executive's Report (continued) For the year ended 31 March 2020

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

To sustain this growth and development, we have also continued to utilise positive impacts against budget throughout 2019/20 to invest in our workforce and systems to support efficiency and effective delivery, such as the creation of a new Workforce Development Unit; the extension of a successful demonstration project – Reward to Retain - to establish the impact of an enhanced salary rate for the frontline workforce on recruitment and retention; and implementing the investment of £1m through the Piper Group in a whole-organisation technology upgrade to deliver our strategic objective of having a digitally enabled workforce within 2019/20.

We have delivered this by remaining absolutely focused on delivery of a sustainable core infrastructure through the Piper Group – which as we end the year represents 10.7% of our income, down from 13.1% in 2018/19 – and placing a significant amount of focus and resource on continued review of our hourly rates, and on negotiations with each of our 27 commissioners of social care in order to ensure the delivery of an enhanced reward strategy for our frontline staff via payment of the SLW. We will continue to champion change in the social care sector to ensure that people who need it receive the highest quality of care and support, as often as they need it, from staff who are happy and well rewarded. The quality and dedication of our workforce has been reflected in our 2018/19 Care Inspectorate grades, with 80% of our social care services being awarded Grade 5 or 6.

ENABLE Scotland's reputation as the 'go-to' provider in the support of more individuals with complex needs, as evidenced in the transfer of substantial new services in Glasgow and ongoing delivery in South Lanarkshire, continues to grow, and has been enhanced by the deliberate introduction of more Learning Disability Nursing specialists into the organisation, delivered via our innovative partnership with Glasgow Caledonian University. This investment has resulted this year in the successful transition of one individual out of hospital and into his own tenancy, in what was described by local clinicians as '*one of the most complex discharges in Scotland*', and has supported many more individuals to remain in their own tenancies where there has been a risk of a retrograde step to place them in a clinical setting.

We have delivered excellence and innovation in our employability work too. Fewer than 7% of people who have a learning disability have a job, and we work every day to change this. Over the course of 2019/20, the ENABLE Works team supported over 2,200 people who have learning disabilities and other disabilities to develop their employment skills, with 400 being supported into paid work this year.

In line with our vision of an equal society for every person who has a learning disability in Scotland, I am delighted with the progress of our innovative programme with partners at Strathclyde University Business School and Scottish Power, *Breaking Barriers*. In 2019/20, the programme created the opportunity for a cohort of 16 young people who have a learning disability to access higher education and work placed learning, with support provided by ENABLE Works staff, and graduate with a Diploma in Applied Business Skills alongside other graduates from the University of Strathclyde, an increase of 100% from the first year of delivery.

The programme was named as the recipient of the Times Higher Education Widening Access Award in 2019/20, and in addition to graduating from Strathclyde Business School in November 2019 with a Diploma in Applied Business Skills, the 2019/20 cohort also had the opportunity to travel to Madrid to participate in an exchange study programme with Comillas Universidad Pontificia. The programme continues to go from strength to strength, attracting funding and practical support from new corporate partners, and was the focus of an exclusive fundraising dinner in November 2019 hosted by our Honorary President Hazel Irvine.

2019/20 marked the 65<sup>th</sup> anniversary of ENABLE Scotland, and we were very proud and honoured to be joined by almost 300 guests for a special reception in the Scottish Parliament, which was attended and personally addressed by the First Minister, Rt Honourable Nicola Sturgeon MSP, who paid tribute to the work of ENABLE Scotland, past and present, in fighting for the human rights of people who have a learning disability in Scotland.

### 2020 Consolidated Accounts Chief Executive's Report (continued) For the year ended 31 March 2020

Our Annual Conference in November 2019 was another highlight, attracting almost 400 delegates to join us this year – an increase of 72% on the previous year's attendance. Our supporters and staff heard from the Minister for Equalities, Christina McKelvie MSP, and from Keith Anderson, Chief Executive of Scottish Power, who reflected on his journey as a founding partner of the Breaking Barriers programme, and what an impact it has had to date on informing a more inclusive workplace, as well as creating important opportunities for young people to flourish and defy expectations – a fitting reminder of the relevance of our work in our 65<sup>th</sup> year.

As a membership led campaigning charity, ENABLE Scotland continues to challenge threats to the human rights of people who have a learning disability, and 2019/20 was no different. In May 2019, along with partners on the Cross Party Group on Learning Disability, our members were delighted to achieve an important step towards an important shift in policy, when an independent review into the Mental Health Act 2013 recommended that 'learning disability' should be removed from the definition of mental disorder – a significant recommendation for which our members have long advocated. In December 2019, the charity launched its '*In Safe Hands*' campaign to end the inappropriate use of seclusion and restraint in Scotland's schools. Informed by the experiences of our members, the campaign secured media coverage with a reach of 2.6 million, and achieved a commitment from the Scottish Government to produce stronger guidance on the issue for the first time.

That is why I am proud to lead ENABLE Scotland, and that is why I am so proud of the successful results this organisation, our staff, our members, and our supporters and donors, have combined to achieve in 2019/20. I look forward to another year of continued success for ENABLE Scotland in 2020/21. It is our intention to now build on the robust financial and quality platform we have delivered, and extend our reach to more adults, children and young people who have a learning disability - and their families - who need our support to live respected, full and happy lives, in the communities of their choice, in 2020/21 and beyond.

As we move forward the experience of the ENABLE Scotland service development strategy suggests that growth of the ENABLE All model is a sensible and effective strategy for 2020-21; and this is mirrored in the existing ENABLE Works growth strategy – both built on the strong brand of ENABLE Scotland, with 65 years of heritage in progressing the human rights of people who have a learning disability, and breaking down barriers to equality for all.

Our priority will now be to operate as a group structure, with each of the three core elements of ENABLE Scotland delivery – ENABLE All, ENABLE Works and ENABLE Scotland – clearly identified and supported by the Piper Group to deliver the highest quality care and support to even more people, through a well remunerated, highly skilled, and digitally enabled workforce.

We end 2019/20 in a strong position; but there are still significant challenges ahead. In the period since the development of the 2017-20 strategy, there have been unprecedented levels of political change against a continued background of decreasing public funding for commissioned social care services and rising demand. The value of the net increase in demand for social care will be £1.8bn over the next 5 to 7 years. In its Medium Term Financial Plan for Health and Social Care, the Scottish Government has directed that by 2023/24, c£500m will be shifted out of acute NHS settings and into community based settings to support people to live at home for longer<sup>[2]</sup>. There is no doubt that the social care sector will be crucial to the delivery of this commitment via an integrated workforce. As the UK has considered the plans to formalise its exit from the European Union in 2019/20, the implications of that withdrawal on the health and social care workforce in Scotland are likely to be significant.

These issues we knew about at the start of 2019/20; what we could not have foreseen at that time was the onset of a global pandemic, requiring a response none of us have experienced in our careers or lifetimes. The Covid-19 pandemic is a public health challenge that has triggered a global response and extreme economic and social disruption unlike anything seen before in peacetime. Aside from the dreadful human cost, the implications of Covid-19 will be far reaching. The Bank of England has projected a 20% contraction of the British economy in the first half of 2020/21<sup>[1]</sup>, and the UK Government has made significant interventions including the Coronavirus Job Retention Scheme (CJRS), under which employers can furlough staff and claim 80% of their wages (up to a maximum £2,500 per month) back from HM Treasury. Whilst these interventions are essential, they are likely to have long term economic implications.

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<sup>[2]</sup> Scottish Government Medium Term Health and Social Care Financial Framework, 4 Oct '18: <https://www.gov.scot/publications/scottish-government-medium-term-health-social-care-financial-framework/>

<sup>[1]</sup> <https://www.bankofengland.co.uk/agents-summary/2020/2020-q2/latest-results-from-the-decision-maker-panel-survey-2020-q2>

**2020 Consolidated Accounts  
Chief Executive's Report (continued)  
For the year ended 31 March 2020**

Looking ahead into 2020/21, an historically deep recession is likely, with high levels of unemployment and profound and lasting impacts across all sectors of the economy and society; measures to recover the exceptional level of Government expenditure on economic interventions incurred during the Covid-19 pandemic will likely place further significant pressure on public finances for many years to come.

Our immediate priority as we move into 2020/21 is the safety of the people we support and our staff. Our focus is to keep people out of hospital, and to look after our staff as they perform the critical roles of Category 1 keyworkers as the country enters lockdown. We are resolutely committed to them, and will support them in any and every way we need to in order that they can continue to provide high quality care and support to some of Scotland's most vulnerable citizens during this dark time. My hope is that as we move through this pandemic, the narrative around social care will change and that it will no longer be seen in the shadows of other essential public services such as the NHS, but instead celebrated as a crucial, skilled public service, with the corresponding critical infrastructure in place to support this incredible workforce to continue to provide care to support people to live independently in Scotland's communities.

As Group CEO, I look forward to working with my colleagues across ENABLE Scotland and the Piper Group team to ensure the continued successful trajectory of growth and impact for ENABLE Scotland in 2020/21, built on a solid platform of effective and efficient shared infrastructure from which to deliver excellent quality, personalised care and support.

**Theresa Shearer**  
CEO

**Date:**

### REPORT of the TRUSTEES incorporating the STRATEGIC REPORT For the year ended 31 March 2020

The Board of Trustees present their annual report and consolidated financial statements of the ENABLE Scotland Group for the year ended 31 March 2020.

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

#### Objectives and Aims

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

#### Our Vision

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

#### Our Mission

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

#### Our Values

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

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

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

## STRATEGIC REPORT

### Achievements and Performance

#### Significant Activities

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

ENABLE Scotland has grown successfully in the past 65 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 social care policy. We listen to our members closely and have ensured that policy makers hear their views.

### REPORT of the TRUSTEES incorporating the STRATEGIC REPORT For the year ended 31 March 2020

#### Achievements and Performance

Over 2019/20, ENABLE Scotland has delivered a wide range of projects, research, membership-led campaigning, fundraising and policy influencing activity – all in pursuit of our vision to achieve an equal society for every person who has a learning disability. We support 897 adults and children who have a learning disability through a combination of local groups, membership support and charitable projects.

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

Through our network of 33 Adult and Youth ACE Groups (Active Communities of Empowered people who have learning disabilities), we have continued to enhance the involvement and participation of members. During 2019/20, ACE members served on the Scottish Government's Keys to Life Expert Group, and the Mobility and Access Committee – effectively demonstrating the sector-wide reach, and importance, of our membership voice.

ENABLE Scotland celebrated its 65<sup>th</sup> anniversary in 2019/20, with a year long #ENABLE65 campaign. On 30<sup>th</sup> April 2019, almost 400 members, supporters and friends of ENABLE Scotland came together in the Scottish Parliament for a special reception to mark the occasion, which was personally attended and addressed by the First Minister, Rt Hon Nicola Sturgeon MSP.

A new Ball Committee was convened to help support the delivery of ENABLE Scotland's biggest ever fundraising ball, to celebrate its 65<sup>th</sup> anniversary which took place in May 2019. The event achieved a record fundraising total of £181,500 to support the costs of delivering ENABLE Scotland's charitable services, with a performance from Heather Small of M People, and hosted by television personalities Fred MacAulay and Dougie Vipond.

Over the summer of 2019/20, ENABLE Scotland supporters once again got involved in the Kiltwalk fundraising events. This year, a record 677 walkers raised almost £50,000 over four Kiltwalk events, placing ENABLE Scotland in the top ten Scottish charities participating in the event.

ENABLE Scotland was re-elected to provide the secretariat to the Cross Party Group on Learning Disability in the Scottish Parliament at its AGM in September 2019. Key priorities taken forward in 2019/20 were:

- The review of the Mental Health Act in relation to Learning Disability and Autism;
- Seclusion and Restraint in Schools
- The Scottish Government's Keys to Life strategy
- The response to the Coming Home report; and
- Social Care.

As a result of this influencing work, we achieved the objectives of our position on the Mental Health Act review—securing a recommendation that Learning Disability and Autism should be removed from the legal definition of mental disorder. This represents a significant policy shift, and we will continue to work with our members on its implementation.

A further result of our national profile on learning disability policy, was the convening of a Leadership Group on the Keys to Life by the Scottish Government to lead progress on recommendations, and ENABLE Scotland have been invited to be a member of this group.

ENABLE Scotland was a Gold Sponsor of the IASSID conference in Glasgow in October 2019, which brought together delegates involved in the academic study of learning disabilities from all over the world. We hosted fringe meetings about Inclusive Education, Be the Change, Social Care and the ENABLE Scotland PA model, and we co-hosted the conference Gala dinner for conference delegates with the Scottish Government and SCLD.

We have continued to develop and improve the delivery of our Scottish Council. Through our annual programme of Committee sessions, we continued to facilitate the participation of our members in influencing and delivering our campaigning agenda, working alongside our member Trustees, and our Convenor of Scottish Council, who is our first member who has a learning disability to hold this position.



### REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2020

#### Achievements and Performance (continued)

In November 2019, we held our annual conference and AGM at the University of Strathclyde Technology and Innovation Centre. A record 373 delegates signed up for the event - an increase of 72% on attendance at the 2018 Conference. The event was hosted by our President Hazel Irvine, featured a specially recorded message from the Minister for Equalities, Christina McKelvie MSP, a keynote speech from Keith Anderson, CEO of Scottish Power, one of our founding partners in the Breaking Barriers programme, and staff and members awards, which attracted 120 nominations. 100% of attendees rated the event as good or great, up from 95% the previous year

In December 2019, the charity launched a new member led campaign, *In Safe Hands*, calling for an end to the inappropriate and unregulated use of seclusion and restraint in the Scottish education system. Media coverage secured 2.6 million opportunities to view ENABLE's Scotland campaign and brand across print, broadcast and digital media, including coverage on BBC News, STV, BBC Good Morning Scotland, and the front page of The Herald. The campaign was the subject of a Member's Business Debate in the Scottish Parliament.

ENABLE Scotland was scheduled to hold the 2020 Annual Fundraising Ball in March 2020, but the unprecedented and emerging threat from the Covid-19 pandemic and the lockdown imposed on 23<sup>rd</sup> March 2020 meant that it was neither appropriate or possible for this to go ahead.

The charity looks ahead to 2020/21 with plans to continue to deliver and enhance digitally connected communities for our members, and to continue to campaign to uphold the rights of every person who has a learning disability in Scotland.

#### Achievements and Performance of ENABLE Scotland (Leading the Way)

ENABLE Scotland (Leading the Way) delivers personalised care and support services to 1,032 people, many of whom have a learning disability alongside underlying health conditions and complex needs. Our ENABLE Works employability service delivers training for employers and employability support to 1,489 people who have disabilities, supporting approximately 400 people into paid employment every year.

Throughout the year, the major continued priority for ENABLE Scotland (Leading the Way) has been to deliver excellent quality personalised services to the people we support, whilst exploring service diversification opportunities to extend access to support to other client groups.

This year, an average of 80% of our ENABLE Scotland (Leading the Way) services received Care Inspectorate (CI) results of grade 5 and 6, with 6 being the highest grade that the CI can award a service. This is against a national average of 60%.

In a climate where third sector social care providers are facing the combined challenges of rising delivery costs, increased demand, and fairly static contract values, independent UK-wide sector research shows the pressure to deliver more for less is having an impact on the market. By contrast, ENABLE Scotland's model of high quality, personalised social care service design and delivery, now supported by a digitally enabled Piper Group infrastructure, has meant that increasingly ENABLE Scotland is a provider of choice for hundreds of people across Scotland.

In 2019/20, our reach has grown to now provide commissioned social care services in 27 local authority areas. The average sector growth has been 12.3% in the 3 years to 2019/20, versus ENABLE Scotland's growth of 50% over the same period.

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

Throughout this period, ENABLE Scotland has 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, whilst maintaining the critical PA model of delivery, and associated high quality levels.

This is against the backdrop of a Scottish Government report, *Coming Home*, published in December 2018, which highlighted that there are 700 Scottish people who have a learning disability living out-with their resident local authority area due to lack of suitable support.

### REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2020

#### **Achievements and Performance of ENABLE Scotland (Leading the Way) (continued)**

We were delighted this year to deliver a successful outcome as the new provider for a service supporting an individual to be relocated out of hospital to live in their own home for the first time. Described by the lead clinician as '*the most complex discharge I have ever been involved in*', this has been a significant undertaking for the charity, and has required significant liaison with the NHS and investment in more integrated health and social care training and recruitment practice, including through enhancing our Practice Development Team, which now is led by a qualified Learning Disability Nurse.

We are committed to providing the opportunity for as many individuals as possible in this position to live in the community of their choice, and to prevent these situations arising in the future. In 2019/20, we were proud to secure the opportunity to support a further two individuals out of hospital and into their own home setting, and to successfully support a further two people to stay in their own homes and not be admitted to a long stay institution.

ENABLE Scotland (Leading the Way) is emerging as an organisation which can robustly support people who have more significant health and social care needs to live the life they choose, in the community of their choice.

As reported in last year's accounts, since 2017/18 we have been increasingly working with client groups who did not have a learning disability, but who were identified by the commissioning local authorities as potentially being individuals who would benefit from our personalised approach to service delivery and design. This has been a positive experience both for the individuals supported, and the staff teams working with them, and we have taken this forward in 2019/20 to develop our ENABLE All model.

ENABLE All now extends the organisation's excellent quality, personalised social care services offering to a broader customer base. Throughout 2019/20, the ENABLE All strategy has secured a further 32 new services across Aberdeenshire, Argyll & Bute, East Renfrewshire, East Lothian, Glasgow, Inverclyde, North Lanarkshire, South Ayrshire and South Lanarkshire, totalling over £300k of revenue growth to the charity. There are further opportunities in development to support up to 54 individuals, which, if successful, would equate to a further £1.5m of growth. ENABLE All will continue to be a strategic development priority for the charity as we move forward, providing high quality, personalised social care with and for many more individuals.

In relation to our workforce, we continued to advocate nationally and locally in support of the Scottish Government's commitment to pay all social care staff the Living Wage for all hours worked, and have led on negotiations locally and nationally to get us to a position of payment of £9 per hour by September 2019 for all hours worked – once we had secured the necessary level of income to do so.

We have also continued to work closely with our recognised trade union, UNISON, to keep abreast of employment law updates as they relate to the rights of our frontline staff, and to ensure that we continue to deliver on our commitment to being a great place to work.

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

- **ENABLE Recruits** – an internal recruitment agency model which is delivering success in recruiting 95% of all hours contracted. Our targeted digital recruitment campaign was shortlisted for the s1 jobs Campaign of the Year 2020.
- **Reward to Retain** – a pan-Scotland pilot which demonstrates the impact of payment of a £10/hour rate on retention rates, implemented across three service areas. We have monitored the impact of this approach on recruitment and retention rates in those areas, and have been pleased to see a direct causative link between higher reward and reduced turnover. We continue to monitor this impact to inform our own modelling and national influencing work on reward strategy for the social care workforce into 2020 and beyond.

### REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2020

#### Achievements and Performance of ENABLE Scotland (Leading the Way) (continued)

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

- **Digital infrastructure:** As part of a £1m investment, the Piper Group worked to refresh the IT estate across the 2,200 strong workforce, and issue all 1800 frontline staff with mobile device for the first time.
- **Online Rota Management System:** we have invested in and implemented a new online rota management system, which is supportive of our personalised model of social care support, and which is accessible to all of our frontline workforce on their handheld devices. Throughout 2020 we will monitor the impact of this on productivity and employee experience.

Our employability team, ENABLE Works, had another highly successful year. Over the course of 2019/20, the team supported 1,489 people who have learning disabilities and other disabilities to develop their employment skills, with over 400 being supported into paid work.

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 programme with partners at Strathclyde University Business School and Scottish Power, *Breaking Barriers*, which this year created the opportunity for a new cohort of 15 young people who have a learning disability to access higher education and work placed learning, with support provided by ENABLE Works staff, and graduate with a diploma in business education, alongside other graduates from the University of Strathclyde.

In 2019/20, the students had the opportunity to work with our new partner, the Marriot Group, and had the opportunity to undertake a successful exchange study trip to Comillas Pontifical University in Madrid, where our CEO delivered the Commencement Speech to the Madrid students on the Spanish equivalent programme. Our Breaking Barriers model – a UK first – continued to be recognised, winning Widening Participation or Outreach Initiative of the Year at the Times Higher Education Awards and the Spotlight Award at the Scottish Knowledge Exchange Awards, and securing ongoing support from corporate partners keen to not only support students through their journey, but also to find ways to open up their own workplaces to a more diverse group of young graduates.

ENABLE Works has successfully maintained and grown key funded projects, including All in Edinburgh, our Scottish Government funded employment consortium, Inspiring Scotland, ESF, Employability Fund and Fair Start Scotland – Scotland's first devolved employability programme.

We celebrated five successful years of our All in Edinburgh consortium with a high-profile launch event at Edinburgh City Chambers, attended by Councillor Kate Campbell, Jeremy Balfour MSP and representatives of Edinburgh City Council and the Scottish and UK Governments.

We were pleased to secure funding for a new All in Dundee Consortium from Dundee City Council, and we were delighted to receive funding from the STV Appeal to set up our new Dundee Digital Hub – where we will create opportunities for young people to use virtual reality to get a feel for the workplace before they start.

As the country's second largest provider of social care services, ENABLE Scotland has continued to have significant influence on the development of national policy. Our CEO addressed the COSLA and Improvement Service Annual Conference in St Andrews in October 2019, on the topic of partnership across different spheres of Government and the third sector over 20 years of devolution in influencing local communities – including in the delivery of social care.

As the year ended, ENABLE Scotland was faced with the emergent and unprecedented implications of the global Covid-19 pandemic on our operations. Our immediate priority moving in to 2020/2021 is the health and wellbeing of the people we support and our staff, and we will continue to deliver the highest quality care and support as we move forward in this challenging time.

On a solid financial and quality footing, ENABLE Scotland (Leading the Way) is well placed to respond to the challenges presented by this crisis, supported by an effective, digitally enabling core infrastructure provided by the Piper Group.

#### 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 21 was a net increase in funds of £17,243 (2019: decrease £86,662) meaning that the group ended the financial year with total reserves of £6,501,545 (2019 : £6,484,302).

### REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2020

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

The net decrease in funds, as detailed in the Statement of Financial Activities on Page 22, was £366,881 (2019: increase in funds of £24,899) meaning that the charity ended the financial year with total reserves of £573,328 (2019: £940,209).

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

#### Financial Review and Results for the Year – Subsidiary Companies:

##### ENABLE Scotland (Leading the Way)

The net increase in funds, as detailed in the Statement of Financial Activities was £384,124 (2019 net decrease in funds of £111,561) meaning that the charity ended the financial year with total reserves of £5,928,217 (2019: £5,544,093).

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 Limited

At the year end the company was managing funds for 169 trusts (2019: 187 trusts). This decrease in trusts under management reflects a number of trust closures resulting from beneficiaries' passing away and exhaustion of trust funds. The total market value of the funds held in trust as at 31 March 2020 was £11,215,635 (2019: £11,054,009).

Arrangements continue to be made with brokers Rathbones Brothers Plc to deal with the investment on a discretionary basis for the majority of these funds. The market value of funds placed with Rathbones as at 31 March 2020 was £8,810,356 (2019: £9,641,134). Funds are also invested by Smith & Williamson for one Trust valued at £498,986 (2019: £522,102); in life assurance policies with Standard Life and Scottish Widows, valued at £72,404 (2019: £69,873) and £55,285 (2019: £60,783) respectively, and in a bank account at £648,604 (2019: £760,117). Six properties that are also held within trusts were independently valued in 2018 at a total value of £1,130,000.

##### Investment Policy and Performance

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

ENABLE Scotland's Audit and Risk Committee oversaw the performance of investments received quarterly reports from the Fund Managers. Performance was measured against the FTSE 100, All Share Index and other appropriate indices. Dividend income of £5,323 was received in the 2020 financial year (2019: £30,414) and interest on investments totalled £5,189 (2019: £5,537). Realised gains of £2,623 (2019: gains £23,130) were achieved during the financial year.

##### Reserves Policy

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

As at 31 March 2020 ENABLE Scotland Group had total reserves of £6,501,545 (2019: £6,484,302) of which free reserves were £5,209,640 (2019: £4,444,200). This represents 1.9 months (2019: 1.6 months) worth of unrestricted expenditure. 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.

### REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2020

#### Going concern

The Trustees have considered the application of the going concern principle. Detailed budgets are presented to and approved by the Audit & Risk Committee with regular monitoring through review of management accounts. In addition, analysis has been undertaken to identify any material financial risks resulting from the Coronavirus pandemic. On the basis of budgets, financial forecasts and cash flow projections, the Trustees believe the going concern principle is appropriate to these financial statements.

#### Principal Risks and Uncertainties

##### Risk Management

It is recognised good practice for Trustees to regularly review and assess the risks faced by their organisation, and to carefully manage these risks. Identifying and managing risk is a key Board responsibility. A formal risk management process is in place which assesses business risks and implements and monitors risk management strategies. The ENABLE Scotland Risk Register, and associated risk matrix, is intended to provide the Audit and Risk Committee, and the Board, with the necessary information to ensure they are in a position to make informed and timely decisions about all aspects of the organisation, in the knowledge that key organisational risks have been identified and considered.

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

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

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

##### Risk and Internal Control

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

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

##### ENABLE Scotland

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

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

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

### REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2020

#### ENABLE Scotland (Leading the Way)

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

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

Indeed, the challenging operating environment for charities delivering social care services in Scotland has been a critical risk factor for the Trustees to monitor throughout 2018/19. As an organisation, we are committed to the delivery of excellent quality personalised social care services as a critical element of supporting the delivery of an equal society for every person who has a learning disability.

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

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

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

#### Brexit

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

#### Plans for Future Periods

An updated strategic plan that takes the charity through to the 2020 financial year has been completed, building on the detailed financial review that has taken place in recent months.

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

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

As part of this strategy, in addition to the focus areas outlined above, we delivered on a strategy of identifying and developing strategic structural partnership opportunities with other organisations in the sector to help mitigate these risks, and ended 2017/18 by announcing a partnership with Sense Scotland to create a new charity group which will house both ENABLE Scotland and Sense Scotland as group members.

On 1<sup>st</sup> April 2019, The Piper Group was formally launched.

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

### REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2020

#### Principal Risks and Uncertainties

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

#### COVID-19

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

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

A Corporate Mobilisation Plan, based on the above principles, was produced in order to prepare the organisation, its staff, infrastructure and people it supports for the inevitable changes required in order to deal with the emerging disruption to business and daily life that is a direct result of the COVID-19 pandemic. This process has supported the tolerance and resilience of the charity in the face of this challenge

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

#### Trustees' responsibilities

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

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other

## **ENABLE Scotland**

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### **REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2020**

#### **Trustees' responsibilities (continued)**

jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

#### **Reference and Administrative Details**

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

#### **Registered Office**

INSPIRE House  
3 Renshaw Place  
Eurocentral  
Lanarkshire, ML1 4UF

#### **Principal Professional Advisors**

##### **Bankers**

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

##### **Auditor**

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

##### **Solicitors**

MacRoberts LLP  
Capella  
60 York Street  
Glasgow, G2 8JX

#### **Board of Trustees**

Robert Cowie (Chair)  
Margaret Rose Whoriskey  
John Roderick Brady  
Anthony James McElroy  
Paul Dominic McMahon  
Christopher Li-Ren Yiu  
Charles Burton Newlands  
Martin Booth (appointed 26 September 2019)  
Alan Meek (appointed 26 September 2019)  
Kenneth James Pinkerton (appointed 16 May 2019)  
Paul Jukes (appointed 26 June 2020)  
Elizabeth Isabella Morrison (appointed 4 March 2020)  
Katie Maree Morrison (appointed 4 March 2020)  
Calum Campbell (resigned 1 April 2019)  
Karen Scott (resigned 1 April 2019)  
Andrew Coull (resigned 26 September 2019)  
Andrew David Charters (resigned 9 February 2020)

#### **Secretary**

Mhairi Frances Maguire



### REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2020

#### Reference and Administrative Details (continued)

##### Key Management Personnel/Senior Management Team

Chief Executive	Theresa Shearer
Chief Operating Officer	Andrew Kerr
Director, Services	Howard Elliot
Director, Finance	Stephen Wilson
Director, Campaigns & External Affairs	Jan Savage
Director, People (Interim)	Susan Paton
Director, Employment	Jamie Rutherford
Director ICT	Sudeep Chatterjee

#### Structure, Governance and Management

##### Governing Document

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

##### Group Structure

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

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

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

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

### REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2020

#### Group Structure (continued)

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

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

#### Director Appointment, Induction and Training

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

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

Trustees and the Executive Team work together to review and develop strategy; from this and further discussions, the Trustees contribute to the group strategic plan, which sets out the objectives for the period ahead. The Board regularly receives progress reports against the strategic plan. An updated strategic plan that takes the charity through to the 2019/2020 financial year is in place following a period of strategic development.

#### Related Parties

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

#### Key Management Remuneration

The Trustees consider the Board of Trustees, who are the company Directors, and the senior management team, as named on page 15, 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 11 to the financial statements.

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

#### Employees

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

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.

**REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)  
For the year ended 31 March 2020**

**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:

**R Cowie**

**Trustee**

**Alan Meek**

**Trustee**

**Date**            **26 August 2020**

INSPIRE House  
3 Renshaw Place  
Eurocentral  
Lanarkshire  
ML1 4UF

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

#### Opinion

We have audited the financial statements of ENABLE Scotland ("the Parent Charitable Company") and its subsidiaries ("the Group") for the year ended 31 March 2020 which comprise the consolidated and 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).

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 2020 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.

#### Basis for opinion

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

#### Conclusions related to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Group or the Parent Charitable Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The other information comprises the report of the Trustees (incorporating the strategic report). The Trustees are responsible for the other information.

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

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

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

#### Other information (continued)

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the 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.

#### Matters on which we are required to report by exception

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

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

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

#### Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the Parent Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Parent Charitable Company or to cease operations, or have no realistic alternative but to do so.

#### 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.

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

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

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

#### **Use of our report**

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charitable Company's trustees, as a body, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the Charitable Company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company, the Charitable Company's members as a body and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Martin Gill** (Senior Statutory Auditor)

For and on behalf of BDO LLP, statutory auditor  
Glasgow, United Kingdom

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

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

**Consolidated Statement of Financial Activities (incorporating the Income & Expenditure Account)  
For the year ended 31 March 2020**

<b>Income and endowments from:</b>	<b>Note</b>	<b>Group Unrestricted Funds 2020 £</b>	<b>Group Restricted Funds 2020 £</b>	<b>Group Unrestricted Capital 2020 £</b>	<b>Group Total Funds 2020 £</b>	<b>Group Total Funds 2019 £</b>
Donations and legacies	3	917,024	26,537	-	943,561	830,323
<b>Income from charitable activities:</b>						
Development, improvement and delivery of projects and services	4	38,980,072	3,454,058	-	42,434,130	38,003,274
Other trading activities	5	297,166	-	-	297,166	162,417
Investment income	6	11,808	-	-	11,808	37,470
Gain on sale of tangible fixed assets		160,889	-	-	160,889	-
Other income		40,259	-	-	40,259	6,402
<b>Total income</b>		<b>40,407,218</b>	<b>3,480,595</b>	<b>-</b>	<b>43,887,813</b>	<b>39,039,886</b>
<b>Expenditure</b>						
Raising funds	8	287,155	-	-	287,155	188,055
Charitable activities	7	38,612,107	4,951,219	-	43,563,326	38,907,369
Other trading activities		22,712	-	-	22,712	54,254
<b>Total expenditure</b>		<b>38,921,974</b>	<b>4,951,219</b>	<b>-</b>	<b>43,873,193</b>	<b>39,149,678</b>
<b>Net income/(expenditure) before gains and losses on fixed asset investments</b>		<b>1,485,244</b>	<b>(1,470,624)</b>	<b>-</b>	<b>14,620</b>	<b>(109,792)</b>
Gains on fixed asset investments	16	2,623	-	-	2,623	23,130
<b>Net income/(expenditure) before transfers</b>		<b>1,487,867</b>	<b>(1,470,624)</b>	<b>-</b>	<b>17,243</b>	<b>(86,662)</b>
Transfer between funds	21	(317,808)	317,808	-	-	-
<b>Net movement in funds</b>		<b>1,170,059</b>	<b>(1,152,816)</b>	<b>-</b>	<b>17,243</b>	<b>(86,662)</b>
Balances at 1 April 2019	22	5,181,486	1,152,816	150,000	6,484,302	6,570,964
<b>Balances at 31 March 2020</b>		<b>6,351,545</b>	<b>-</b>	<b>150,000</b>	<b>6,501,545</b>	<b>6,484,302</b>

The notes on pages 26 to 44 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 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Unrestricted Capital 2020 £	Total 2020 £	Total 2019 £
<b>Income and endowments from</b>						
Donations and legacies	3	372,024	26,537	-	398,561	830,323
<b>Charitable Activities:</b>						
Grant funded projects	4	-	141,227	-	141,227	229,695
Other trading activities	5	274,454	-	-	274,454	108,163
Investment income	6	10,512	-	-	10,512	35,951
Other Income		40,259	-	-	40,259	6,402
<b>Total Income</b>		<u>697,249</u>	<u>167,764</u>	<u>-</u>	<u>865,013</u>	<u>1,210,534</u>
<b>Expenditure</b>						
Raising funds	8	287,155	-	-	287,155	188,055
Charitable activities	7	586,668	360,694	-	947,362	1,020,710
<b>Total expenditure</b>		<u>873,823</u>	<u>360,694</u>	<u>-</u>	<u>1,234,517</u>	<u>1,208,765</u>
Net (expenditure)/income before gains/(losses) on fixed asset investments		(176,574)	(192,930)	-	(369,504)	1,769
Gains on fixed asset investments	16	2,623	-	-	2,623	23,130
Net (expenditure)/income before transfers		<u>(173,951)</u>	<u>(192,930)</u>	<u>-</u>	<u>(366,881)</u>	<u>24,899</u>
Transfer between funds	21	(148,332)	148,332	-	-	-
Net movement in funds		<u>(322,283)</u>	<u>(44,598)</u>	<u>-</u>	<u>(366,881)</u>	<u>24,889</u>
Fund balances at 1 April 2019		745,611	44,598	150,000	940,209	915,310
<b>Balances at 31 March 2020</b>		<u>423,328</u>	<u>-</u>	<u>150,000</u>	<u>573,328</u>	<u>940,209</u>

The notes on pages 26 to 44 form part of these financial statements.



## ENABLE Scotland

### Balance Sheets – Group and Company As at 31 March 2020

	Notes	Group 2020 £	Group 2019 £	ENABLE Scotland 2020 £	ENABLE Scotland 2019 £
<b>Fixed assets</b>					
Tangible fixed assets	15	744,935	855,286	229,731	243,707
Investments	16	-	461,864	-	461,864
		<u>744,935</u>	<u>1,317,150</u>	<u>229,731</u>	<u>705,571</u>
<b>Current assets</b>					
Debtors	17	7,787,949	6,346,962	577,921	622,330
Cash at bank and on hand		1,342,725	1,924,344	90,453	1,578,340
		<u>9,130,674</u>	<u>8,271,306</u>	<u>668,374</u>	<u>2,200,670</u>
<b>Creditors:</b> amounts falling due within one year	18	(3,144,064)	(2,874,154)	(324,777)	(1,966,032)
<b>Net current assets/(liabilities)</b>		<u>5,986,610</u>	<u>5,397,152</u>	<u>343,597</u>	<u>(234,638)</u>
<b>Total assets less current liabilities</b>		6,731,545	6,714,302	573,328	940,209
<b>Provision for liabilities and charges</b>	19	(230,000)	(230,000)	-	-
<b>Net assets</b>		<u>6,501,545</u>	<u>6,484,302</u>	<u>573,328</u>	<u>940,209</u>
<b>Funds</b>					
Unrestricted	22	6,351,545	5,181,486	423,328	745,611
Restricted revenue	22	-	1,152,816	-	44,598
Unrestricted capital	22	150,000	150,000	150,000	150,000
		<u>6,501,545</u>	<u>6,484,302</u>	<u>573,328</u>	<u>940,209</u>

Approved by the Board on 26 August 2020 and signed on its behalf by:

**R Cowie**

**Trustee**

**A Meek**

**Trustee**

**Company No. SC278976**

The notes on pages 26 to 44 form part of these consolidated financial statements.

## ENABLE Scotland

### Consolidated Statement of Cash Flows For the year ended 31 March 2020

	Notes	Group 2020 £	Group 2019 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>			
Net movement in funds		17,243	(86,662)
Income from investing activities	6	(11,808)	(37,470)
Depreciation	15	231,459	202,282
Gain on disposal of fixed assets		(160,899)	-
(Increase) in debtors		(1,440,987)	(884,149)
Increase in creditors		269,910	410,715
(Gain) on sale of investments	16	(2,623)	(23,130)
<b>Cash (used in) operating activities</b>		<u>(1,097,705)</u>	<u>(418,414)</u>
<b>Cash flows from investing activities</b>			
Interest income	6	11,808	37,470
Purchase of tangible fixed assets	15	(156,857)	(271,260)
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets investments	16	-	(43,131)
Sale of tangible fixed asset investments	16	454,465	496,401
Sale of tangible fixed assets		196,638	
(Sale)/Purchase of fixed term deposits		689,281	(148,331)
<b>Cash provided by investing activities</b>		<u>1,195,335</u>	<u>71,149</u>
<b>Cash flows from financing activities</b>			
Repayment of borrowing		-	-
<b>Cash (used in) financing activities</b>		<u>-</u>	<u>-</u>
<b>Increase/(Decrease) in cash and cash equivalents</b>		97,630	(347,265)
Cash and cash equivalents at the beginning of the year		1,236,035	1,583,300
Cash and cash equivalents at the end of the year		<u>1,333,665</u>	<u>1,236,035</u>
<b>Analysis of cash and cash equivalents</b>			
Cash at bank and on hand		1,333,665	1,226,013
Cash with stockbroker	16	-	10,022
<b>Total cash for cash flow purposes</b>		<u>1,333,665</u>	<u>1,236,035</u>
Term deposits		9,060	698,331
Less cash with stockbroker		-	(10,022)
<b>Total cash at bank and in hand</b>		<u>1,342,725</u>	<u>1,924,344</u>

The notes on pages 26 to 44 form part of these financial statements.

**Statement of Cash Flows - Company  
For the year ended 31 March 2020**

	Notes	2020 £	2019 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>			
Net movement in funds		(366,881)	24,899
Income from investing activities	6	(10,512)	(35,951)
Depreciation	13	13,976	14,539
(Gain) on sale of investments	14	(2,623)	(23,130)
Decrease/(Increase) in debtors		44,409	(290,289)
(Decrease)/Increase in creditors		(1,641,255)	54,533
<b>Cash used in operating activities</b>		<u>(1,962,886)</u>	<u>(255,399)</u>
<b>Cash flows from investing activities</b>			
Interest income	6	10,512	35,951
Purchase of tangible fixed assets	14	-	-
Purchase of tangible fixed assets investments	14	-	(43,131)
Sale of tangible fixed asset investments	14	454,465	496,401
Purchase of fixed term deposits		689,282	(148,331)
<b>Cash from investing activities</b>		<u>1,154,259</u>	<u>340,890</u>
<b>(Decrease)/Increase in cash and cash equivalents</b>		(808,627)	85,491
Cash and cash equivalents at the beginning of the year		890,031	804,540
Cash and cash equivalents at the end of the year		<u>81,404</u>	<u>890,031</u>
<b>Analysis of cash and cash equivalents</b>			
Notice deposits less than 30 days		81,377	879,384
Cash in hand		27	625
Cash with stockbroker	14	-	10,022
<b>Total cash for cash flow purposes</b>		<u>81,404</u>	<u>890,031</u>
Term deposits		9,049	698,331
Less cash with stockbroker		-	(10,022)
<b>Total cash at bank and in hand</b>		<u>90,453</u>	<u>1,578,340</u>

The notes on pages 26 to 44 form part of these financial statements.

## Notes to the Consolidated Financial Statements For the year ended 31 March 2020

### 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 14.

### 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 principle. Detailed budgets are presented to and approved by the Audit & Risk Committee with regular monitoring through review of management accounts. In addition, analysis has been undertaken to identify any material financial risks resulting from the Coronavirus pandemic. On the basis of budgets, financial forecasts and cash flow projections, the Trustees believe the going concern principle is appropriate to these 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 2020.

#### 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 Government, trusts, fundraising activities and other funding bodies including the Big Lottery Grant Fund, Skills Development Scotland, Inspiring Scotland and the Scottish Legal Aid Board. Income is recognised 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.

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

### 2) Accounting policies (continued)

#### Income (continued)

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:-

Heritable property	-	2% - 4% straight line
Leasehold improvements	-	2% - 25% straight line
Motor vehicles	-	20% - 25% straight line
Furniture and equipment	-	10% - 25% straight line
IT equipment	-	25% straight line

#### 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.

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

### 2) Accounting policies (continued)

#### 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.

#### Investments and investment income

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

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

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

**2) Accounting policies (continued)**

**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**

	<b>Group 2020 £</b>	<b>Group 2019 £</b>
This comprises:		
Donations	108,584	87,689
Legacies	636,052	474,619
Fundraising and special events	198,925	118,015
Corporate Donation	-	150,000
	<u>943,561</u>	<u>830,323</u>

**Donations and legacies - Company**

	<b>Company 2020 £</b>	<b>Company 2019 £</b>
This comprises:		
Donations	78,584	87,689
Legacies	121,052	474,619
Fundraising and special events	198,925	118,015
Corporate Donation	-	150,000
	<u>398,561</u>	<u>830,323</u>

**4) Income from charitable activities – Group**

	<b>Group 2020 £</b>	<b>Group 2019 £</b>
Services and projects - Revenue	<u>42,434,130</u>	<u>38,003,274</u>
	<u>42,434,130</u>	<u>38,003,274</u>

**Income from charitable activities – Company**

	<b>Company 2020 £</b>	<b>Company 2019 £</b>
Grants receivable: Services and projects	<u>141,227</u>	<u>229,695</u>
	<u>141,227</u>	<u>229,695</u>

**5) Other Trading Activities – Group**

	<b>Group 2020 £</b>	<b>Group 2019 £</b>
ENABLE Trustee Service: Fee income	159,842	162,417
Fundraising event	137,324	-
	<u>297,166</u>	<u>162,417</u>

## ENABLE Scotland

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

#### 5) Other Trading Activities – Group (continued)

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

	Company 2020 £	Company 2019 £
ENABLE Trustee Service: Gift aid receipts	137,130	108,613
Fundraising and special events	137,324	-
	<u>274,454</u>	<u>108,613</u>

#### 6) Investment income - Group

	Group 2020 £	Group 2019 £
Income from investments	5,323	30,414
Bank interest earned	6,485	7,056
	<u>11,808</u>	<u>37,470</u>

##### Investment Income - Company

	Company 2020 £	Company 2019 £
Income from investments	5,323	30,414
Bank interest earned	5,189	5,537
	<u>10,512</u>	<u>35,951</u>

#### 7) Analysis of expenditure on charitable activities - Group

	Group Campaigns And Membership 2020 £	Group Projects and Services 2020 £	Group Governance and Support 2020 £	Group 2020 £	Group 2019 £
Staff costs	102,000	35,465,975	245,950	35,813,925	33,048,545
Building and equipment	-	728,975	319,938	1,048,913	968,662
Vehicle and transport	14,624	418,133	519	433,276	460,523
Publications	1,118	68,906	3,475	73,499	122,348
Operating cost	5,020	512,367	354,312	871,699	1,010,565
Depreciation	-	13,975	217,483	231,458	202,282
Professional fees	-	305,790	334,771	640,561	1,347,572
Partner fees	-	1,229,813	-	1,229,813	1,208,999
Audit fees	-	-	50,500	50,500	27,494
Training	-	164,127	-	164,127	133,669
Travel & subsistence	-	-	-	-	2,149
Other costs	-	293,869	151,151	445,020	374,561
PCG Re-charge	-	-	2,560,535	2,560,535	-
	<u>122,762</u>	<u>39,201,930</u>	<u>4,238,634</u>	<u>43,563,326</u>	<u>38,907,369</u>



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

**7) Analysis of expenditure on charitable activities – Group (continued)**

<b>Analysis of Governance and Support Costs - Group</b>	<b>Group General Support 2020</b>	<b>Group Governance Function 2020</b>	<b>Group Total 2020</b>	<b>Group Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	221,671	24,279	245,950	1,652,224
Building and equipment	319,938	-	319,938	350,763
Vehicle and transport	519	-	519	2,814
Publications	3,475	-	3,475	10,854
Operating costs	354,312	-	354,312	417,851
Depreciation	217,483	-	217,483	187,743
Professional fees	334,771	-	334,771	723,736
Legal	-	-	-	-
Audit fees	-	50,500	50,500	27,494
Travel and subsistence	-	-	-	2,149
Other costs	151,151	-	151,151	188,784
PCG Re-charge	2,560,535	-	2,560,535	
	<u>4,163,855</u>	<u>74,779</u>	<u>4,238,634</u>	<u>3,564,412</u>

**Analysis of expenditure on charitable activities – Company**

	<b>2020 Campaigns &amp; Membership</b>	<b>2020 Projects</b>	<b>2020 Governance &amp; Support</b>	<b>2020 Total</b>	<b>2019 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	102,000	416,198	49,157	567,355	683,404
Building & Equipment	-	(60,531)	-	(60,531)	1,418
Vehicle & Transport	14,624	8,418	-	23,042	16,158
Publications	1,118	61,188	-	62,306	87,045
Operating costs	5,020	109,471	-	114,491	100,072
Depreciation	-	13,975	-	13,975	14,539
Fees	-	94,628	29,169	123,797	108,164
Training	-	3,250	-	3,250	5,156
Other expenditure	-	34,255	-	34,255	4,754
PCG Recharge	-	-	65,422	65,422	
	<u>122,762</u>	<u>680,852</u>	<u>143,748</u>	<u>947,362</u>	<u>1,020,710</u>
<b>2019</b>	<u>179,452</u>	<u>787,537</u>	<u>53,721</u>		<u>1,020,710</u>

**Analysis of Governance and Support Costs – Company**

	<b>General Support 2020</b>	<b>Governance Function 2020</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Salary costs	41,064	8,093	49,157	42,747
Audit and Accounting fees	-	29,169	29,169	8,825
Travel & Subsistence	-	-	-	2,149
PCG Recharge	65,422	-	65,422	
	<u>106,486</u>	<u>37,262</u>	<u>143,748</u>	<u>53,721</u>
<b>2019</b>	<u>35,074</u>	<u>18,647</u>		<u>53,721</u>

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

**8) Analysis of expenditure on raising funds**

	<b>Group 2020 £</b>	<b>Company 2020 £</b>	<b>Group 2019 £</b>	<b>Company 2019 £</b>
Staff costs	101,750	101,750	142,141	142,141
Building and equipment	-	-	-	-
Vehicle and transport	2,640	2,640	1,345	1,345
Publications	5,072	5,072	4,009	4,009
Operating costs	48,159	48,159	16,629	16,629
Corporate and other events	89,118	89,118	18,739	18,739
Fees	40,416	40,416	5,192	5,192
	<u>287,155</u>	<u>287,155</u>	<u>188,055</u>	<u>188,055</u>

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

	<b>Group 2020 £</b>	<b>Company 2020 £</b>	<b>Group 2019 £</b>	<b>Company 2019 £</b>
Salaries	32,667,964	570,634	30,405,206	693,453
Social security costs	2,453,175	64,369	2,134,316	87,468
Pension costs	786,632	30,905	642,499	36,975
Redundancy	7,904	3,197	8,665	7,649
	<u>35,915,675</u>	<u>669,105</u>	<u>33,190,686</u>	<u>825,545</u>
	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>
	1,811	36	1,811	36

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

	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>
Employees earning in range (£60,000 - £69,999)	<u>2</u>	<u>1</u>	<u>2</u>	<u>-</u>
Employees earning in range (£70,000 - £79,999)	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</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>-</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>1</u>	<u>-</u>

No payment was made to any trustee in respect of reimbursement of expenses relative to their role as trustee in 2020 (2019: None). No other director/trustee was in receipt of remuneration (2019: None).

The key management of the charitable company comprise the trustees, the Chief Executive Officer, Chief Operating Officer, the Executive Director, Services, Executive Director, Finance, Executive Director Campaigns and External Affairs, Executive Director, People and Executive Director, Employment. The aggregate remuneration in respect of key management, including pension contributions for the year ended 31 March 2020 was £727,082 (2019: £504,184).

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

**10) Employee benefit costs**

Pension costs met are as follows:

	<b>Group 2020 £</b>	<b>Company 2020 £</b>	<b>Group 2019 £</b>	<b>Company 2019 £</b>
Contributions to the Group Personal Pension Plan	<u>786,632</u>	<u>30,905</u>	<u>642,499</u>	<u>36,975</u>

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

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

**11) Expenditure**

This includes:	<b>Group 2020 £</b>	<b>Group 2019 £</b>
Reimbursement of travel and subsistence paid to Trustees	-	-
Auditor's remuneration:		
Audit services	33,112	29,594
Other services	21,000	9,875
Operating lease charges		
Rental of land and buildings	706,687	602,900
Motor Vehicles	13,238	10,196
Depreciation	231,459	202,282
Gain on disposal of fixed assets	<u>160,889</u>	<u>-</u>

**Expenditure - Company**

This includes:	<b>Company 2020 £</b>	<b>Company 2019</b>
Auditor's remuneration:		
Audit services	8,169	8,825
Other services	21,000	-
Depreciation	<u>13,976</u>	<u>14,539</u>

**12) Taxation**

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

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

**13) Comparative for the Consolidated Statement of Financial Activities**

Income and endowments from:	Note	Group Unrestricted Funds 2019 £	Group Restricted Funds 2019 £	Group Unrestricted Capital 2019 £	Group Total Funds 2019 £
Donations and legacies	3	679,086	1,237	150,000	830,323
<b>Income from charitable activities:</b>					
Development, improvement and delivery of projects and services	4	33,054,835	4,948,439	-	38,003,274
Other trading activities	5	162,417	-	-	162,417
Investment income	6	37,470	-	-	37,470
Gain on sale of tangible fixed assets		-	-	-	-
Other income		6,402	-	-	6,402
<b>Total income</b>		33,940,210	4,949,676	150,000	39,039,886
<b>Expenditure</b>					
Raising funds	8	188,055	-	-	188,055
Charitable activities	7	33,806,367	5,101,002	-	38,907,369
Other trading activities		54,254	-	-	54,254
<b>Total expenditure</b>		34,048,676	5,101,002	-	39,149,678
<b>Net income/(expenditure) before gains and losses on fixed asset investments</b>		(108,466)	(151,326)	150,000	(109,792)
Gains/(Losses) on fixed asset investments	16	23,130	-	-	23,130
<b>Net income/(expenditure) before transfers</b>		(85,336)	(151,326)	150,000	(86,662)
Transfer between funds	21	64,125	(64,125)	-	-
<b>Net movement in funds</b>		(21,211)	(215,451)	150,000	(86,662)
Balances at 1 April 2018	22	5,202,697	1,368,267	-	6,570,964
<b>Balances at 31 March 2019</b>		5,181,486	1,152,816	150,000	6,484,302

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

**14) Comparative for the Statement of Financial Activities – Company**

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Unrestricted Capital 2019 £	Total 2019 £
<b>Income and endowments from</b>					
Donations and legacies	3	679,086	1,237	150,000	830,323
<b>Charitable Activities:</b>					
Grant funded projects	4	-	229,695	-	229,695
Other trading activities	5	108,163	-	-	108,163
Investment income	6	35,951	-	-	35,951
Other Income		6,402	-	-	6,402
<b>Total Income</b>		<u>829,602</u>	<u>230,932</u>	<u>150,000</u>	<u>1,210,534</u>
<b>Expenditure</b>					
Raising funds	8	188,055	-	-	188,055
Charitable activities	7	431,186	589,524	-	1,020,710
<b>Total expenditure</b>		<u>619,241</u>	<u>589,524</u>	<u>-</u>	<u>1,208,765</u>
Net income/(expenditure) before gains/(losses) on fixed asset investments		210,361	(358,592)	150,000	1,769
Gains/(Losses) on fixed asset investments	16	23,130	-	-	23,130
Net income/(expenditure) before transfers		<u>233,491</u>	<u>(358,592)</u>	<u>150,000</u>	<u>24,899</u>
Transfer between funds	21	(302,550)	302,550	-	-
Net movement in funds		<u>(69,059)</u>	<u>(56,042)</u>	<u>150,000</u>	<u>24,899</u>
Fund balances at 1 April 2018		814,670	100,640	-	915,310
<b>Balances at 31 March 2019</b>		<u>745,611</u>	<u>44,598</u>	<u>150,000</u>	<u>940,209</u>

## ENABLE Scotland

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

#### 15) Tangible fixed assets

##### a) Group

	Motor vehicles £	Heritable property £	Leasehold improve- ments £	Furniture / IT equipment £	Total £
<b>Cost</b>					
At 1 April 2019	7,761	76,685	401,591	1,239,208	1,725,245
Additions	-	-	-	156,857	156,857
Disposals	-	(76,685)	(35,250)	(380,743)	(492,678)
At 31 March 2020	<u>7,761</u>	<u>-</u>	<u>366,341</u>	<u>1,015,322</u>	<u>1,389,424</u>
<b>Aggregate depreciation</b>					
At 1 April 2019	7,761	39,211	121,450	701,537	869,959
Charge for year	-	-	17,717	213,742	231,459
On disposal	-	(39,211)	(38,707)	(379,011)	(456,929)
At 31 March 2020	<u>7,761</u>	<u>-</u>	<u>100,460</u>	<u>536,268</u>	<u>644,489</u>
<b>Net book value</b>					
At 31 March 2020	<u>-</u>	<u>-</u>	<u>265,881</u>	<u>479,054</u>	<u>744,935</u>
At 31 March 2019	<u>-</u>	<u>37,474</u>	<u>280,141</u>	<u>537,671</u>	<u>855,286</u>

##### b) Company

#### 15. Tangible Fixed Assets

	Leasehold Improvements £	Furniture & IT Equipment £	Total £
<b>Cost</b>			
At 1 April 2019	338,126	151,822	489,948
Additions in year	-	-	-
Disposals in year	(22,550)	(151,822)	(174,372)
At 31 March 2020	<u>315,576</u>	<u>-</u>	<u>315,576</u>
<b>Aggregate Depreciation</b>			
At 1 April 2019	97,392	148,849	246,241
Charge for year	12,736	1,240	13,976
Depreciation on disposal	(24,283)	(150,089)	(174,372)
At 31 March 2020	<u>85,845</u>	<u>-</u>	<u>85,845</u>
<b>Net book value</b>			
At 31 March 2020	<u>229,731</u>	<u>-</u>	<u>229,731</u>
At 31 March 2019	<u>240,734</u>	<u>2,973</u>	<u>243,707</u>

## ENABLE Scotland

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

#### 16) Investments

	2020 £	2019 £
<b>Investments held to provide an investment return:</b>		
At 1 April	451,842	881,982
Additions	-	43,131
	<u>451,842</u>	<u>925,113</u>
Realised gain	2,623	10,650
Unrealised gain/(loss)	-	12,480
Disposals proceeds	<u>(454,465)</u>	<u>(496,401)</u>
	-	451,842
Cash balance	-	10,022
Balance at 31 March	<u>-</u>	<u>461,864</u>
	<u>-</u>	<u>406,822</u>
Historical cost of investments	-	406,822
 <b>Analysis of investments at market value</b>		
	2020 £	2019 £
National Savings Bond	-	-
Fixed and variable interest	-	451,842
Cash	-	10,022
	<u>-</u>	<u>461,864</u>
Disclosure of items > 5% of Portfolio total value:		
Aviva Investors UK US Equity INC II 2 INC NAV	-	29,029
JP Morgan Funds Ltd US Equity INC KJ GBP NET INC	-	30,597
North American INC ORD GBPO 0.25	<u>-</u>	<u>31,725</u>

All equity, fixed and variable interest investments are listed on the UK Stock Exchange.

#### 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.

## ENABLE Scotland

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

#### 16) Investments (continued)

Financial information for subsidiaries as at 31 March 2020 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%	43,000,088	42,615,964	384,124	5,928,217
ENABLE Trustee Service	Ordinary 100%	159,842	22,712	-	-

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 2020 £	Group 2019 £	Company 2020 £	Company 2019 £
Service debtors	36,712	81,621	35,712	80,621
Legacies receivable	539,351	286,240	24,351	286,240
Income tax recoverable	3,934	10,716	3,934	10,716
Prepayments and accrued income	1,623,113	1,308,500	131,320	97,249
Amounts due by group companies	-	-	359,896	138,037
Grants receivable and other debtors	4,553,120	4,239,363	22,708	9,467
Piper Group	1,031,719	420,522	-	-
	<u>7,787,949</u>	<u>6,346,962</u>	<u>577,921</u>	<u>622,330</u>

#### 18) Creditors: amounts falling due within one year

	Group 2020 £	Group 2019 £	Company 2020 £	Company 2019 £
Trade creditors	776,595	1,007,481	28,068	60,447
Other creditors	314,331	257,333	32,943	99,418
Taxes and social security	688,541	635,414	15,107	26,625
Accrued charges	1,066,209	671,348	-	-
Deferred revenue income	98,921	302,578	49,192	-
Amounts due to group companies	-	-	199,467	1,779,542
Piper group	199,467	-	-	-
	<u>3,144,064</u>	<u>2,874,154</u>	<u>324,777</u>	<u>1,966,032</u>

The pension commitment as at 31 March 2020 included in Other Creditors was £143,509 (2019: £106,092).



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

**18) Creditors: amounts falling due within one year (continued)**

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:

	<b>Group 1 April 2019 £</b>	<b>Group Release of 2019 Deferrals £</b>	<b>Group Deferral of 2020 Income Received £</b>	<b>Group 31 March 2020 £</b>
Development, improvement and delivery of projects and services	302,578	(302,578)	98,921	98,921
	<u>302,578</u>	<u>(302,578)</u>	<u>98,921</u>	<u>98,921</u>

  

	<b>Company 1 April 2019 £</b>	<b>Company Release of 2019 Deferrals £</b>	<b>Company Deferral of 2020 Income Received £</b>	<b>Company 31 March 2020 £</b>
Development, improvement and delivery of projects and services	-	-	49,192	49,192
	<u>-</u>	<u>-</u>	<u>49,192</u>	<u>49,192</u>

**19) Provision for Liabilities & Charges**

	<b>Group 2020 £</b>	<b>Group 2019 £</b>	<b>Company 2020 £</b>	<b>Company 2019 £</b>
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.

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

**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**

	<b>2020 Building rental £</b>	<b>2020 Motor Vehicles £</b>	<b>2019 Building rental £</b>	<b>2019 Motor Vehicles £</b>
Leases which expire in:				
Less than 1 year	449,826	11,720	378,820	7,828
In 2 to 5 years	1,040,142	5,882	919,329	22,383
More than 5 years	971,906	-	1,066,084	-
	<u>2,461,874</u>	<u>17,602</u>	<u>2,364,233</u>	<u>30,211</u>

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

**b) Company – Operating leases**

	<b>2020 Building rental £</b>	<b>2020 Motor Vehicles £</b>	<b>2019 Building rental £</b>	<b>2019 Motor Vehicles £</b>
Leases which expire in:				
Less than 1 year	199,200	-	146,000	-
In 2 to 5 years	796,800	-	553,583	-
More than 5 years	698,564	-	730,000	-
	<u>1,694,564</u>	<u>-</u>	<u>1,429,583</u>	<u>-</u>

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

## ENABLE Scotland

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

#### 21) Movement in funds

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
<b>Restricted Revenue Funds: Company</b>					
J Leckie	-	19,249	(19,249)	-	-
ENABLE Direct	-	-	(79,176)	79,176	-
ACE Youth	-	4,500	(5,673)	1,173	-
C & M ACE	-	111,000	(111,000)	-	-
Other projects	44,598	33,015	(145,596)	67,983	-
<b>Total Restricted Revenue Funds - Company</b>	<b>44,598</b>	<b>167,764</b>	<b>(360,694)</b>	<b>148,332</b>	<b>-</b>
<b>Restricted Revenue Funds – Other Group Companies</b>	<b>At 1 April 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 March 2020 £</b>
Kilpatrick PAL Afterschool	-	61,326	(107,513)	46,187	-
RASCALS Cumbernauld	-	71,658	(104,889)	33,231	-
LAC Midlothian	-	144,127	(144,127)	-	-
Money Support & Advice	29	-	(29)	-	-
SDS Fife	30,138	100,119	(130,257)	-	-
LAC East Renfrewshire	-	136,520	(136,520)	-	-
Dundee Pathway Consortium	-	228,000	(228,000)	-	-
Big Lottery Grant Fund – EAST project	71,114	37,030	(108,144)	-	-
SERI	292,537	500	(293,307)	-	-
ESF First Steps	-	-	(10,601)	10,601	-
ESF Phase 2	-	270,638	(270,638)	-	-
Inspiring Scotland	102,096	125,602	(227,698)	-	-
Inspiring Scotland Autism Fund	-	12,096	(12,096)	-	-
North Lanarkshire HUB	77,308	82,000	(172,543)	13,235	-
Inverclyde Open	25,938	52,228	(78,166)	-	-
Edinburgh Job Club	13,960	-	(13,960)	-	-
North Ayrshire Schools	192	19,848	(23,664)	3,624	-
North Lanarkshire Integration	39,304	-	(39,304)	-	-
East Dumbarton PALS	2,775	-	(2,775)	-	-
Fife Summer School	21,341	-	(21,341)	-	-
Fun Shine Summer Club	22,297	13,160	(35,457)	-	-
Kilpatrick Tues & Sat Club	-	6,879	(6,879)	-	-
Momentum	-	166,386	(166,386)	-	-
Wise	-	105,526	(119,413)	13,887	-
Remploy	1,400	282,678	(284,078)	-	-
Strathclyde University	30,266	97,480	(127,746)	-	-
North Lanarkshire Older HUB	3,245	-	(3,245)	-	-
BME	29,843	-	(29,843)	-	-
S & G Parents Project	-	13,629	(13,629)	-	-
WEF Balfour Beatty	-	21,338	(21,338)	-	-
Community Jobs Scotland	13,348	50,698	(64,046)	-	-
Employability funds	128,932	1,113,413	(1,283,831)	41,486	-
Other projects	202,155	99,952	(309,332)	7,225	-
<b>Total Restricted Funds – Other Group Companies</b>	<b>1,108,218</b>	<b>3,312,831</b>	<b>(4,590,525)</b>	<b>169,476</b>	<b>-</b>
<b>Total Restricted Funds – Group</b>	<b>1,152,816</b>	<b>3,480,595</b>	<b>(4,951,219)</b>	<b>317,808</b>	<b>-</b>

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

**21) Movement in funds (continued)**

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

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

	<b>£</b>
Big Lottery Fund Grant – Jean’s Bothy	47,691
Big Lottery Fund Grant – EAST Project	37,030

<b>Unrestricted Funds - Company</b>	<b>At 1 April 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 March 2020 £</b>
General Unrestricted Fund	745,611	699,872	(873,823)	(148,332)	423,328
Unrestricted Capital Fund	150,000	-	-	-	150,000
	<u>895,611</u>	<u>699,872</u>	<u>(873,823)</u>	<u>(148,332)</u>	<u>573,328</u>
<b>Other Group Companies: General Unrestricted Fund</b>	4,435,875	39,709,969	(38,048,151)	(169,476)	5,928,217
<b>Total Group General Reserve</b>	<u>5,331,486</u>	<u>40,409,841</u>	<u>(38,921,974)</u>	<u>(317,808)</u>	<u>6,501,545</u>

**22) Analysis of net assets between funds of the Group**

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

**Analysis of net assets between funds - Company**

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

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

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

	Tangible Fixed assets £	Investments, net current assets less long term liabilities £	Provisions and long term liabilities £	2019 Total £
<b>Restricted funds including capital grants</b>				
Capital Grant	-	-	-	-
Restricted funds	-	1,152,816	-	1,152,816
Unrestricted funds	855,286	4,556,200	(230,000)	5,181,486
Unrestricted capital	-	150,000	-	150,000
	<u>855,286</u>	<u>5,859,016</u>	<u>(230,000)</u>	<u>6,484,302</u>

**Analysis of net assets between funds – Company – 2019**

	Tangible Fixed assets £	Investments, net current assets less long term liabilities £	Provisions and long term liabilities £	2019 Total £
<b>Restricted funds including capital grants</b>				
Restricted Funds	-	44,598	-	44,598
		44,598	-	44,598
Unrestricted funds	243,707	501,904	-	745,611
Unrestricted capital	-	150,000	-	150,000
	<u>243,707</u>	<u>696,502</u>	<u>-</u>	<u>940,209</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) Financial Instruments**

	Group 2020 £	Group 2019 £	Company 2020 £	Company 2019 £
<b>Financial assets</b>				
Financial assets that are debt instruments measured at fair value	-	461,864	-	461,864
Financial assets that are debt instruments measured at amortised cost	8,095,021	8,260,590	641,732	2,180,487
	<u>8,095,021</u>	<u>8,722,454</u>	<u>641,732</u>	<u>2,642,351</u>
<b>Financial liabilities</b>				
Financial liabilities that are measured at amortised cost	2,356,602	1,936,162	110,203	1,939,407
	<u>2,356,602</u>	<u>1,936,162</u>	<u>110,203</u>	<u>1,939,407</u>

Financial assets measured at fair value comprise investments.

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

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

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

#### **25) Ultimate parent company and related party disclosures**

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

#### **Related party transactions**

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

#### **26) Post balance sheet events**

There has been no material change to ENABLE Scotland's assessment of the impact of COVID-19 on the organisation post the balance sheet date.