

Registered number: SC250688  
Charity number: SC021077

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the Company, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 12
<b>Independent auditors' report on the financial statements</b>	13 - 16
<b>Statement of financial activities</b>	17
<b>Balance sheet</b>	18 - 19
<b>Statement of cash flows</b>	20
<b>Notes to the financial statements</b>	21 - 46

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

<b>Trustees</b>	J MacGregor MBE, Chair J P Stewart, Vice Chair I Somerville LLB CA, Treasurer P M L Anderson, Trustee (resigned 26 November 2022) A G Shanks, Trustee S Alexander, Vice Chair G McEwan, Trustee I McIlroy, Trustee M MacLean, Trustee D Robertson, Trustee (appointed 24 March 2023) H Kelly, Trustee (appointed 24 March 2023) J Hassard, Trustee (appointed 28 August 2023)
<b>Company registered number</b>	SC250688
<b>Charity registered number</b>	SC021077
<b>Registered office</b>	TC Young, Merchants House 7 West George Street Glasgow G2 1BA
<b>Company secretary</b>	Colin Menabney
<b>Chief executive officer</b>	Colin Menabney
<b>Independent auditors</b>	Anderson Anderson & Brown Audit LLP Statutory Auditors 133 Finnieston Street Glasgow G3 8HB
<b>Bankers</b>	Bank of Scotland 54-62 Sauchiehall Street Glasgow G2 3AH
<b>Solicitors</b>	T C Young 7 West George Street Glasgow G2 1BA

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

The Trustees present their report together with the audited financial statements of the charity for the year ended 31 March 2023.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Enable Glasgow Articles of Association, and current Statements of Recommended Practice for charities.

**Results for the year**

A statement of income and expenditure is included within the Statement of Financial Activities on page 17 and shows the surplus for the year.

**Objectives and activities**

**a. Aims and Objectives of the charity**

- Two registered residential units for people with learning disabilities.
- A registered supported housing and care at home service for people with learning disabilities.
- A social enterprise which offers people with learning disabilities the opportunity to take part in meaningful economic activity, and also offers social support.
- A range of social and recreational services.
- Advice, information, and other support services for people with learning disabilities and their carers.
- Support for service users and carers to campaign on issues relating to the welfare of people with learning disabilities in Glasgow and beyond.
- Supporting people with learning disabilities to be active citizens, with the same human rights as all other citizens.
- To support our service users to play an active role in their local communities and wider society.

Over the year to come, the charity's main aims are to:

- To continue running high quality supported living services which respond to the needs and aspirations of each individual service user.
- To support our service users in supported living services to have a full life in the community.
- To continue and develop our popular programme of social activities.
- To further develop social and economic activities at Fortune Works for the people we support.
- To promote active inclusion of those we support, and to ensure that their human rights are respected and protected.
- Support people with learning disabilities and their carers to campaign on issues that affect or concern them.
- To ensure that the organisation remains financially secure and sustainable.

Revenue costs in respect of commissioned services are met through various service contracts, with most funding for these coming from the Glasgow City Health and Social Care Partnership (HSCP). The organisation maintains an ongoing discussion with the HSCP in order to ensure that current and future revenue streams are sufficient to meet service level commitments. Revenue from this source has continued at anticipated levels throughout the year.

The organisation also holds a number of grants from a number of sources, and applies for new grants in respect of specific projects. Details of these during the year are given at note 19. The charity also generates income through social enterprise activity at Fortune Works. During the year we have been ensuring that income from this source returns to pre-pandemic levels, and we have added some new activities that generate income. The organisation also receives donations from individuals and institutions, and undertakes fundraising ventures from time to time.

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

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

---

**Achievements and performance**

**a. Support Services**

During the year Enable Glasgow provided direct support services to 161 service users, and advice and support to 336 general members. It also provides a range of social opportunities to around 300 people per year,

Most service users who use the organisation's commissioned services have an individual funding support package provided by Glasgow City HSCP. The organisation assists each service user in ensuring that such packages meet their needs adequately, and that their agreed outcomes are achieved. During the year, service reviews by the Glasgow HSCP Central Review Team have continued at Fortune Works in order to ensure that the person's needs are being adequately met and that their funding package is adequate.

The Esmond Street Advanced Support Service continues to provide a range of specialist support for people with learning disabilities who have additional needs. It has run at full or near full capacity (22 service users) for most of the year. Balshagray House has also run at full capacity (13 service users) throughout the year. Both Esmond Street and Balshagray House are registered and inspected by the Care Inspectorate. The latest full inspection at Esmond Street was carried out in June 2022, and the service was awarded grades of 5 (Very Good) on all standards inspected. The latest full inspection at Balshagray House was carried out in April 2022, and this unit was also awarded grade of 5 (Very Good) on all standards inspected.

In respect of the Esmond Street and Balshagray House units, the organisation continues to be part of the Scotland Excel Framework for Care Homes for Adults with Learning Disability (Including Autism), which came into effect in September 2019. This Framework contract was due to run for four years from that date. However, Scotland Excel has made it known that the Framework will be extended for another year, so it will now come to an end in September 2024. The organisation also continues to be part of the Glasgow City Council Framework for Selected Adult Social Care Supports, which covers Fortune Works and our supported tenancies in Broomhill. This Framework will remain in effect for five years from 1 February 2019, and the Council retains an option to extend the Framework for two further periods of one year each. Glasgow City Council has already indicated that the Framework will be extended for at least one further year from February 2024. Being part of these extended framework contracts gives considerable comfort in terms of future funding levels in the medium to long term.

During the year our supported living units have returned to normal activities following a period of quite severe restrictions during the Covid 19 pandemic. Normal infection control procedures remain in place. Although some isolated cases of Covid 19 occurred within the service user groups, there were no serious outbreaks within our units, and the cases that did arise were not serious.

Fortune Works continues to develop new areas of activity all of which are focused on ensuring that our service users are included in mainstream community activity and are supported to play a valued economic role. This has been enhanced by a strengthened management structure that was put in place in the prior year, and security of our core funding through our service contract with Glasgow HSCP. During the year the service won a number of awards for its activities, details of which are given elsewhere in this report.



---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

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

---

**Achievements and performance (continued)**

**b. Membership**

The charity has a current membership of 336 (2022:337). All members have an interest in the welfare of people with learning disabilities, and the majority are people with learning disability or carers. Services provided to members include information, advice, general advocacy, and other support. The organisation also campaigns for better conditions for people with learning disabilities and their carers. Members who have learning disabilities can also access our extensive social and recreational programme. All members have the right to stand for election to the governing body, and to vote at general meetings. The Enable Glasgow Committee, which is the governing body of the charity, is elected by the membership.

Enable Glasgow remains an important source of information and advice to members and others concerned with learning disability. Welfare rights, access to social work and health services, and legal issues remain the most common areas where members request support, and we also retain a list of relevant specialist organisations to which we can refer members where necessary. A newsletter is published ten times per year, and briefing notes on current issues are prepared for the membership.

The organisation is continually developing its social media and online presence, and is seeking innovative ways to ensure that information presented through this format can be easily understood and accessed by its membership and client group.

**c. Supported Living**

The organisation's supported living facilities consist of:

- Esmond Street Advanced Support Service
- Balshagray House
- Balshagray Supported Tenancies

The Esmond Street unit supports older people with learning disability, and those who have associated additional needs such as early onset dementia. It has operated at full or near full capacity during the year. The unit has developed a range of specialist expertise in dealing with a number of complex conditions, and has established beneficial working links with a number of external agencies such as community health, social work, and academic institutions.

During the year the Esmond Street unit has re-established its connections with the local and wider community within Glasgow –many of these connections were suspended during the periods of pandemic restrictions in the prior year. Activities within the unit are also back at pre-pandemic levels, including regular music therapy with our partner charity Nordoff Robbins and other community groups.

Balshagray House has also run at full capacity during the year. As at Esmond Street, service users have now all returned to their regular community activities following pandemic restrictions. At the end of the year the organisation commissioned a major feasibility study regarding comprehensive environmental and building improvements to the ground floor of the Balshagray building. It is hoped that work on this can begin in early 2024.

Esmond Street and Balshagray remain part of the 2019 Scotland Excel Framework for Care Homes for Adults with Learning Disability (Including Autism), which will remain in effect until September 2024.

The Balshagray service also supported five people in semi-independent tenancies in the local area. These independent tenancies are registered with the Care Inspectorate as a Housing Support Service and as a Care at Home Service. Our supported tenancies are subject to the terms of the Glasgow City Council Framework for Selected Social Care Supports 2019.

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

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

---

**Achievements and performance (continued)**

Supported living services are also monitored through the Glasgow City Council Contract Management Framework, and commissioning authorities have confirmed that they regard Enable Glasgow as a valued provider of high-quality services.

The social care sector in general in the UK has found recruitment of suitably qualified staff very challenging over the past two years, and it is likely that these difficulties will remain in the medium term. During the year the Trustees comprehensively reviewed terms and conditions for support staff. This included additional employee benefits and an above inflation salary award. While recruitment remains challenging, it is the Trustees' view that these improvements have had a positive effect.

Demand remains high for our supported living services, and any vacancies that have arisen have been filled almost immediately. While this is welcome from the point of view of our units' sustainability, it also points to a shortage of this kind of support in Glasgow and in Scotland as a whole.

**d. Fortune Works - Social enterprise activity and day support**

The core objective of the Fortune Works service is to support adults with learning disability to make a positive economic contribution to their community. This contributes to personal development, good mental and physical health, the establishment of friendships and community connections, and provides core support for individual special needs. Fortune Works also provides support to carers and families. At the end of the year, there were 117 service users at the service. Main funding is provided through a service contract with Glasgow HSCP. The service has also has service users from other local authorities, most notably West Dunbartonshire, East Dunbartonshire, and North Ayrshire.

Fortune Works has operated a normal in-person service throughout the year, following a move to a partially online service during the pandemic restrictions. Service users and their families and carers report that this has had a very positive affect on the mental and general health of the people they support. We have also added some new services and areas of activity during the year.

Fortune Works generates income from community-based economic activity. This includes light fabrication and assembly work for private sector companies, a café, a garden centre, community landscaping, and sale of craft goods (Fortune Products). All income from commercial activity is re-invested in the service. During the year the social enterprise management structure has been strengthened, and income from this source is increasing.

Fortune Works also supports a range of special projects in association with partner organisations in the local community and Glasgow generally. Examples during the year include:

- The Drumming Up Change project, which is a joint initiative with the Universities of Glasgow and Strathclyde and with the Scottish Commission for People With Learning Disabilities. This work is funded by the Big Lottery Fund, the grant being held by the University of Glasgow. The project supports the development of educational modules in local secondary schools which address prejudice, hate crime, and discrimination against people with disabilities. As part of the project, young people from local secondary schools are supported to take part in practical joint projects with service users at Fortune Works. Following evaluation by the University of Glasgow, it is expected that this model will be used in other parts of Scotland. Fortune Works has also set up means by which friendships amongst participants can be supported when funding for the initiative ends.
- The Growing Together initiative, funded by the Glasgow City Council Glasgow Communities Fund, which provides for three dedicated staff who support service users to undertake community gardening work, and also promotes community inclusion and addresses discrimination. In the later part of the year we learned that the project had been successful in its application for a further three years' funding for this project. Growing Together forms the basis of a now thriving community horticulture programme. During the year the project won the Health



---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

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

---

**Achievements and performance (continued)**

and Wellbeing section of the Glasgow Times/Glasgow City Council Community Champions Awards. It also won the Royal Caledonian Horticultural Society Certificate of Merit, and the Cultivation Street UK Garden Centre of the Year Award.

- Fortune Works continues to be closely involved in the development and operation of the Growchapel Community Allotments in Drumchapel. Fortune Works has a large plot on the site, and is also responsible for maintenance of the common areas. Enable Glasgow is also assisting with initial governance arrangements, with a view to the Growchapel project registering as a Scottish Charitable Incorporated Organisation in its own right.

Fortune Works continues to support service users to be active citizens, and facilitates a number of groups which engage with the Scottish Government and a number of national self-advocacy forums, such as the Scottish Commission for Learning disability, the Assembly, Inspiring Scotland, and Values Into Action Scotland.

**e. Social/ Recreational Activities**

Enable Glasgow's social programme is now fully operational after a period of reduced activity during the Covid 19 pandemic. The programme includes a weekly social club, the Glasgow Buddies friendship group in association with students from the University of Glasgow, and a weekly lunch club. Four dances are held throughout the year, along with an annual Dinner Dance, a summer bus run, and a number of other one-off social events. A number of new social initiatives are planned for the forthcoming year

Our members report that for them this is one of the most important aspects of the charity's work and directly addresses potential social isolation, loneliness, and potential poor mental health.

The social programme receives no direct funding from any statutory or grant source, and is mainly supported by donations and other contributions from members and other supporters. During the year to come the charity will apply for small grants in order for us to maintain and expand this aspect of our work.

**f. Campaigning and Awareness-Raising**

Enable Glasgow members are supported to campaign on a range of issues that affect the lives of people with learning disabilities and their carers, and members who have a learning disability are a key part of this work. We particularly focus on supporting members with learning disabilities to engage directly in campaigning. Examples during the year include:

- Continued participation in national and local campaigns to combat discrimination, bullying and abuse.
- Supporting members to play a direct role in local and national policy-making bodies
- Facilitating the learning disability consultation group on the forthcoming Glasgow City Health and Social Care Partnership Strategic Plan.
- Making sure that our members are consulted on local policy initiatives, and supporting them to have their say in the development and implementation of these.

Enable Glasgow is also a member of a number of local and national forums which campaign on a range of issues, notably Enable Scotland, the Scottish Commission for People with Learning Disability, Glasgow Council for the Voluntary Sector, The Assembly, and the Scottish Parliament Cross Party Group on Learning Disability. During the year, we have supported our members to play their part in these forums.

During the year we have also facilitated service user involvement in consultations regarding future legislation which will have a direct effect on the delivery of social care in Scotland, most notably:

- The proposed Scottish Human Rights Bill, which will incorporate a number of United Nations treaties into domestic law.



---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

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

---

**Achievements and performance (continued)**

- The proposed Learning Disability, Autism, and Neurodiversity Bill.
- The review of Scottish Mental Health Law, especially in respect of how this will affect people with learning disability.
- The proposed new National Care Service.

The organisation also runs a number of internal forums through which service users can express their views and raise issues that are important to them. The main forum for this work is our network of self-advocacy groups, led by the Glasgow ACE group. Glasgow ACE also nominates two of its members to serve as representatives on the governing body, where they are supported to represent the views of their peers and to directly influence the running of the organisation.

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

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

---

**Review of the Financial Position at 31 March 2023**

**a. Financial Review**

Income rose £334,358 from last year. Expenditure rose by £619,272. The net income for the year was £22,423 (2022: £365,063 surplus).

The net current asset position has risen by £113,585 from last year.

Demand for the charity's services remained high, as did occupancy levels in all of our service units. As in the prior year, support funding rates also rose as a consequence of the Scottish Government's decision to improve pay rates for social care workers in Scotland generally. These increases have been passed on to front line workers.

The overall financial position of the organisation and of the specific projects is reviewed at each meeting of the Trustees, and in detail by the General Purposes Sub-Committee every month. Also, financial performance is monitored against indicative budgets by the General Purposes Sub-Committee. Management accounts are reviewed by the Board at each meeting. Operational financial management policies are reviewed from time to time by the General Purposes Sub-Committee, subject to approval by the Trustees. Day-to-day financial management and review is the ultimate responsibility of the Chief Executive Officer, with most finance functions devolved to finance staff.

Property owned by Enable Glasgow (42-44 Balshagray Drive, and 61 Esmond Street) is stated at depreciated cost. Balshagray Drive was purchased in 1971, and is known to have a market value significantly higher than cost. Levels of insurance cover reflect this.

As previously indicated, contracts are held through the Scotland Excel Framework for Care Homes for Adults with Learning Disability in respect of Balshagray House and Esmond Street. Contracts are held through the Glasgow City Council Framework for Selected Social Care Supports in respect of Fortune Works and our supported tenancies. The current Scotland Excel Framework was due to end in September 2023, but we have been informed by Scotland Excel that this will now be extended until September 2024. The current Glasgow City Council Framework Agreement for Selected Social Care Supports was due to end in February 2024, with an option to extend for a further two one-year periods. Glasgow City Council has indicated that it will be exercising this option, and that the framework will now run until at least February 2025.

As part of the application process to these Frameworks, the organisation's costs and other key financial indicators are benchmarked against peer organisations. The fact that our applications have been successful and have achieved high rankings gives reassurance that the organisation's key financial indicators compare favourably with the sector generally. Also, being part of these framework contracts also enhances the organisation's financial sustainability in that funding levels are committed for a number of years going forward.

During the year, the organisation has applied salary increases for front line staff in accordance with our own and the Scottish Government's aspiration to improve pay and conditions for social care workers. Also workers are paid in excess of the prevailing Scottish Living Wage rate, and pay rates for Support Workers and other front line support staff are significantly higher than the Scottish Living Wage

It is the Trustees' view that the financial result for the year is satisfactory.

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

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

---

**b. Reserves policy**

Reserves policy is decided by the Board of Trustees, with detailed ongoing operation and monitoring delegated to the General Purposes Sub-Committee. Cash reserves are held on deposit with the Bank of Scotland and in an investment fund run by appropriately experienced finance professionals.

Total funds held at the end of the reporting period stand at £3,528,228 (2022: £3,505,805). The value of unrestricted reserves at the end of the reporting period stands at £3,389,085.

The Trustees' broad policy in relation to reserves is that the level of these should represent between three and six months' operating costs. On current levels of expenditure, application of this policy would entail the organisation holding reserves of between £931,063 and £1,862,126. Over the year, the Trustees' policy has been to add gradually to reserves where possible, following unusually high levels of capital investment in recent years, and the increase in net current assets this year reflects that policy. The organisation plans to instigate significant refurbishment works at both Balshagray House and the Esmond Street unit over the next two years, and it is anticipated that this work will be funded from reserves.

**c. Investment powers and performance**

Under the Articles of Association, the organisation has the power to make any investment which the Trustees see fit. However, any institutions through which the organisation makes investments have been advised that no such investment should conflict with the values, aims, and objectives of the charity.

In 2020-21, the Trustees decided to hold some of the organisation's reserves in an investment fund managed by appropriately qualified fund managers. £500,000 of unrestricted reserves was originally invested in this portfolio. At the end of the year 2022-2023, the value of the fund stood at £494,227.

**d. Related Parties**

The Trustees of the charity are not paid for fulfilling their role as Trustees. Voluntary members are reimbursed for travel and other subsistence expenses reasonably incurred whilst undertaking the business of the charity. Any related party transactions are disclosed in note 26.

**e. Risk Management**

Risk management policy is decided by the Board of Trustees and appropriate Sub-Committees, and is implemented on a day-to-day basis by managerial and financial staff, with input from external professionals as appropriate. External scrutiny of the organisation's health and safety policy and procedures is delegated to a suitably qualified external company, with day-to-day implementation of this delegated to service managers. Health and Safety documentation and on-site health and safety provisions are comprehensively reviewed annually by our external advisers.

Each service unit has a separate risk analysis specific to its activity which is reviewed annually or more frequently as required. Risk analyses are also in place relating to individual service users which are reviewed on a six-monthly basis or more frequently as required. Service units operate according to relevant National Care Standards where this is required by law, and are inspected by relevant regulatory authorities in order to ensure that this is the case. Appropriate insurances are also in place.

The charity is regulated by a number of statutory bodies. Key amongst these are:

- The Care Inspectorate.
- Scotland Excel Contract Monitoring Framework.
- Glasgow Health & Social Care Partnership Contract Monitoring Framework.
- The Office of the Scottish Charity Regulator



---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

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

---

These regulators have confirmed that the organisation is compliant with regulations under their respective jurisdictions during the year, and these outcomes have been communicated to the Trustees.

**f. Going Concern Status**

Enable Glasgow funding for services comes mainly from Glasgow HSCP through a range of service contracts. During the year, the organisation has benefited from the rise in support cost levels agreed through the 2019 Scotland Excel Framework for Care Homes for Adults with Learning Disability (Including Autism), and the Glasgow City Council Framework Agreement for Selected Social Care Supports.

The organisation has no loan finance in place, and with the exception of the Fortune Works buildings which are rented, all buildings are owned freehold and outright. Reserves levels are satisfactory.

The above being the case, it is the Trustees' belief that the organisation will be secure as a going concern for the foreseeable future.

**g. Managing Financial Risk**

The organisation is in regular contact with commissioning authorities with a view to ensuring that its services are financially sustainable.

The Trustees welcome the fact that the organisation has the security of long-term contracts for its core services, and that therefore these services do not rely on short-term grants or funding agreements. Targeted capital investment in the organisation's buildings has ensured that these meet required standards. The organisation also enjoys the security of a long-term lease in relation to the Fortune Works properties.

Part of the Trustees' strategy to ensure financial sustainability is to ensure that service costs are met through contracted income, and that one-off grants are not used to meet revenue costs in core services, except in the case of special projects. The organisation has successfully applied for a number of grants in respect of specific projects during the year, and details of these are given at note 19.

Glasgow Health and Social Care Partnership has advised that it will be facing a particularly challenging financial position for the year to come, and that it is unlikely that any additional funding will be available for new projects. However, it is the Trustees' belief that funding delivered through existing contracts will be sufficient to meet the organisation's operating costs going forward.

**h. Qualifying third party indemnity provisions**

The organisation maintains insurance to cover its Trustees and officers in the discharge of their duties against the loss and legal expenses incurred due to a wrongful act. This cover provides for reimbursement if the organisation pays the loss and legal expenses arising from any wrongful act of an insured person. The policy does not provide payment where the Trustee or officer has acted fraudulently, maliciously or dishonestly.

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

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

---

**Structure, governance and management**

**a. Organisational governance**

A Board of Trustees, which is known as the Enable Glasgow Committee, must number at least seven but not more than sixteen. It currently comprises eleven members, and this Board governs the charity. The Board meets four times per year. Certain operational and policy decisions, including employee remuneration and terms and conditions, are delegated to the General Purposes Sub Committee, which meets ten times per year. The day-to-day operation of the organisation is delegated to the Chief Executive Officer, who is Company Secretary and is the senior salaried official.

The organisation maintains the following sub-committees:

- Supported Living Sub-Committee
- Fortune Works Sub-Committee
- Social Sub-Committee
- General Purposes Sub-Committee
- Glasgow ACE (service user self-advocacy)

During the year meetings of the Board of Trustees and Sub Committees were held in-person, whereas during the pandemic restrictions meetings had been held online.

The Chief Executive Officer continues to provide a written status report to the Enable Glasgow Committee each month, with members invited to submit any comments or queries arising from these.

**b. Recruitment, training and induction of trustees**

Trustees are elected from the general membership, or can be co-opted in order to fill casual vacancies pending election at the subsequent Annual General Meeting. However, the organisation also aims to ensure that the Board of Trustees has a skill set that fits the organisation's governance requirements. Therefore from time to time the Trustees will encourage participation from potential Trustees who have expertise in particular areas. It is a requirement that all Trustees are aware of and subscribe to the charity's basic values as outlined in our aims and objectives.

New trustees are advised of their roles and responsibilities and are familiarised with these through the Articles of Association of the organisation, a written Code of Governance, and other appropriate documentation. A Register of Trustees' Interests is also maintained. Trustees are given advice on their responsibilities in terms of general company law, guidelines set down by the Office of the Scottish Charity Regulator, and other relevant legislation

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

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

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company 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 Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

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

**Disclosure of information to auditors**

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

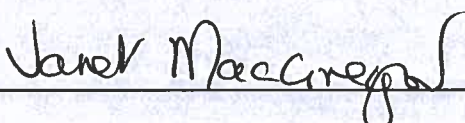
- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

The auditors, Anderson Anderson & Brown Audit LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on  
and signed on their behalf by:

**J MacGregor MBE**



14 DECEMBER 2023



---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENABLE GLASGOW BRANCH**

---

**Opinion**

We have audited the financial statements of Enable Glasgow Branch (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure 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 regulation 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENABLE GLASGOW BRANCH**  
**(CONTINUED)**

---

**Other information**

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

We have nothing to report in this regard.

**Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENABLE GLASGOW BRANCH**  
**(CONTINUED)**

---

**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 determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' 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 Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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.

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

We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations - this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the Charity, discussions with management and trustees we identified financial reporting standards and Companies Act 2006 and Charity SORP as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the Charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- completing a risk-assessment process during our planning for this audit that specifically considered the risk of fraud;
- enquiry of management about the Charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;



---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENABLE GLASGOW BRANCH**  
**(CONTINUED)**

---

- review, where applicable, of the Board of Trustees' minutes;
- enquiry of management about litigations and claims and inspection of relevant correspondence;
- review analytical procedures to identify any unusual or unexpected relationships;
- specific audit testing on and review of areas that could be subject to management override of controls and potential bias, most notably around the key judgments and estimates, including the carrying value of accruals, recoverability of trade debtors and revenue recognition;
- considering management override of controls outside of the normal operating cycles including testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements including evaluating the business rationale of significant transactions, outside the normal course of business.

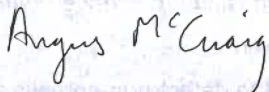
Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organized schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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 Auditors' 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, its members, as a body, and its trustees, as a body for our audit work, for this report, or for the opinions we have formed.



**Angus McCuaig (Senior statutory auditor)**

**Anderson Anderson & Brown Audit LLP**  
Statutory Auditors  
133 Finnieston Street  
Glasgow  
G3 8HB

Date: 18 December 2023

Anderson Anderson & Brown Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	4	139,395	-	139,395	73,176
Charitable activities	5	3,478,222	90,591	3,568,813	3,237,322
Other trading activities	6	-	-	-	44,838
Investments	7	15,744	-	15,744	8,804
Other income	8	300	-	300	25,754
<b>Total income</b>		<b>3,633,661</b>	<b>90,591</b>	<b>3,724,252</b>	<b>3,389,894</b>
<b>Expenditure on:</b>					
Charitable activities		3,514,310	143,605	3,657,915	3,038,642
<b>Total expenditure</b>		<b>3,514,310</b>	<b>143,605</b>	<b>3,657,915</b>	<b>3,038,642</b>
<b>Net income/(expenditure) before net (losses)/gains on investments</b>					
		119,351	(53,014)	66,337	351,252
Net (losses)/gains on investments		(43,914)	-	(43,914)	13,811
<b>Net income/(expenditure)</b>		<b>75,437</b>	<b>(53,014)</b>	<b>22,423</b>	<b>365,063</b>
Transfers between funds	19	4,583	(4,583)	-	-
<b>Net movement in funds</b>		<b>80,020</b>	<b>(57,597)</b>	<b>22,423</b>	<b>365,063</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		3,309,065	196,740	3,505,805	3,140,742
Net movement in funds		80,020	(57,597)	22,423	365,063
<b>Total funds carried forward</b>		<b>3,389,085</b>	<b>139,143</b>	<b>3,528,228</b>	<b>3,505,805</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 46 form part of these financial statements.





**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: SC250688**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	14	1,598,646	1,661,616
Investments	15	494,227	522,419
		2,092,873	2,184,035
<b>Current assets</b>			
Debtors	16	184,297	220,642
Cash at bank and in hand		1,592,565	1,445,763
		1,776,862	1,666,405
Creditors: amounts falling due within one year	17	(341,507)	(344,635)
<b>Net current assets</b>		1,435,355	1,321,770
<b>Total assets less current liabilities</b>		3,528,228	3,505,805
<b>Total net assets</b>		3,528,228	3,505,805
<b>Charity funds</b>			
Restricted funds	19	139,143	196,740
Unrestricted funds			
Designated funds	19	1,598,646	1,604,359
General funds	19	1,790,439	1,704,706
<b>Total unrestricted funds</b>	19	3,389,085	3,309,065
<b>Total funds</b>		3,528,228	3,505,805

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

J MacGregor MBE

*Janet MacGregor*

I Somerville LLB CA

*I Somerville*

Date:

*14 DECEMBER 2023*

*14 DECEMBER 2023*



---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: SC250688**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

---

The notes on pages 21 to 46 form part of these financial statements.



**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	191,877	543,213
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	15,744	8,804
Purchase of tangible fixed assets	(45,098)	(133,497)
Purchase of investments	-	(502,184)
<b>Net cash used in investing activities</b>	(29,354)	(626,877)
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	162,523	(83,664)
Cash and cash equivalents at the beginning of the year	1,452,187	1,535,851
<b>Cash and cash equivalents at the end of the year</b>	<u>1,614,710</u>	<u>1,452,187</u>

The notes on pages 21 to 46 form part of these financial statements

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**1. General information**

Enable Glasgow Branch is a charitable company limited by guarantee, incorporated and registered in Scotland, under the company number SC250688 and has no share capital. The liability of each member in the event of winding up is limited to £1. The registered charity number is SC021077. The registered office is 7 West George Street Glasgow, G2 1BA.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

The charity constitutes a public benefit entity as defined by FRS102.

**2.2 Going concern**

Having considered the funds available to the charity, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees are not aware of any known material uncertainties regarding the charity's ability to continue as a going concern.

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2. Accounting policies (continued)**

**2.3 Income**

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfillment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**2.4 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to accounting policy 2.5 below.

**2.5 Allocation of support and governance costs**

Support costs have been allocated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit fees together with an apportionment of overhead and support costs. The allocation of support and governance costs is analysed in note 9.



---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**2. Accounting policies (continued)**

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	2% Straight line
Motor vehicles	-	20% Straight line
Fixtures and fittings	-	15% Straight line

**2.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.9 Cash and bank in hand**

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

**2.10 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 the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliable. Creditors and provisions are normally recognised at the settlement amount after allowing for any trade discounts due.

**2.11 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 with the exception of bank loans which are subsequently measured at amortised costs using the effective interest method.

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**2. Accounting policies (continued)**

**2.12 Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within the support and governance costs and charged to the unrestricted funds of the charity.

**2.13 Taxation**

The company is a charitable company within the meaning of paragraph 1 schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**2.14 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

**3. Critical accounting estimates and areas of judgement**

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

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

Critical accounting estimates and assumptions:

Depreciation - Fixed assets are depreciated and amortised over the useful lives of the assets. The useful lives are based on management's knowledge of the assets and with reference to expected useful lives.

Support costs - Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit fees together with an apportionment of overhead and support costs.

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4. Income from donations and legacies**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	19,395	19,395	30,948
Legacies	120,000	120,000	42,228
	<u>139,395</u>	<u>139,395</u>	<u>73,176</u>

**5. Income from charitable activities**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grant Income	-	90,591	90,591	109,128
Income from Residents	1,978,212	-	1,978,212	1,818,350
Training Support Allowance	1,500,010	-	1,500,010	1,309,844
	<u>3,478,222</u>	<u>90,591</u>	<u>3,568,813</u>	<u>3,237,322</u>

**6. Income from other trading activities**

**Income from non charitable trading activities**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Social Enterprise income	-	-	42,056
Other fund raising activities	-	-	2,782
	<u>-</u>	<u>-</u>	<u>44,838</u>
Total 2022	<u>44,838</u>	<u>44,838</u>	



**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. Investment income**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	15,744	15,744	8,804

**8. Other incoming resources**

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Insurance proceeds	-	-	25,754
Other income	300	300	-
	<u>300</u>	<u>300</u>	<u>25,754</u>

**9. Analysis of expenditure by activities**

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Fortune Works	1,416,279	251,413	1,667,692	1,313,347
Balshagray House	738,927	26,881	765,808	685,092
Esmond Street	1,193,292	31,123	1,224,415	968,399
Management and other charitable activities	-	-	-	71,804
	<u>3,348,498</u>	<u>309,417</u>	<u>3,657,915</u>	<u>3,038,642</u>

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	Fortune Works 2023 £	Balshagray House 2023 £	Esmond Street 2023 £	Total funds 2023 £	Total funds 2022 £
Staff Costs	731,180	570,699	903,481	2,205,360	1,781,716
Fortune Works Trainees' Allowance	56,569	-	-	56,569	54,809
Service users Transport	201,202	13,407	14,553	229,162	163,833
Gardening project costs	12,994	-	-	12,994	8,400
Meals provisions and lunches	108,220	32,789	30,686	171,695	126,994
Holidays, clubs, functions and outings	21,043	934	12,125	34,102	24,501
Rent and rates	74,746	26,917	8,976	110,639	113,375
Heat and light	48,466	19,908	40,721	109,095	63,641
Insurance	11,358	7,247	15,418	34,023	29,210
Cleaning	14,727	8,262	12,201	35,190	18,391
Telephone	1,336	626	889	2,851	3,083
Stationary and consumables	2,454	4,021	8,851	15,326	11,030
Advertising	1,096	-	1,072	2,168	2,792
Repairs and renewals	8,689	5,064	32,460	46,213	83,659
Service and rentals	47,683	28,059	38,033	113,775	118,326
Training	11,245	-	5,622	16,867	7,557
Legal and professional	2,589	6,419	6,203	15,211	7,984
General expenses	22,799	1,383	6,044	30,226	13,266
Depreciation	37,883	13,192	55,957	107,032	116,195
	<u>1,416,279</u>	<u>738,927</u>	<u>1,193,292</u>	<u>3,348,498</u>	<u>2,748,762</u>

**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Fortune Works 2023 £	Balshagray House 2023 £	Esmond Street 2023 £	Total funds 2023 £	Total funds 2022 £
Staff Costs	82,968	13,137	15,211	111,316	188,502
Service user transport	3,225	511	591	4,327	3,193
Depreciation	772	122	142	1,036	1,039
Irrecoverable VAT	42,400	6,713	7,773	56,886	-
Holidays, clubs, functions and outings	-	-	-	-	1,763
Legal and professional	8,477	1,342	1,554	11,373	7,313
Repairs and renewals	373	59	68	500	-
Insurance	1,403	222	257	1,882	-
Cleaning	332	53	61	446	45
General Expenses	4,652	737	853	6,242	49,714
Service and renewals	6,909	1,094	1,267	9,270	-
Repairs and renewals	5,959	944	1,092	7,995	2,264
Training	865	137	159	1,161	1,026
Telephone	2,062	327	378	2,767	-
Stationary and consumables	4,011	635	735	5,381	-
Advertising	5,354	848	982	7,184	-
Bad debt provision	-	-	-	-	1,656
Office expenses	-	-	-	-	12,540
Service and rentals	-	-	-	-	6,327
Governance costs	81,651	-	-	81,651	14,498
	<u>251,413</u>	<u>26,881</u>	<u>31,123</u>	<u>309,417</u>	<u>289,880</u>

Governance costs included in the above are as follows:

	2023 £	2022 £
Auditor's Remuneration	19,750	14,498
Staff Costs	61,901	-
	<u>81,651</u>	<u>14,498</u>

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10. Staff costs**

	2023 £	2022 £
Wages & salaries	2,142,508	1,792,258
Social security costs	175,419	128,974
Pension costs	59,812	47,986
Defined benefit pension	-	1,000
	<u>2,377,739</u>	<u>1,970,218</u>

No employees received emoluments in excess of £60,000 (2022: none)

The average weekly number of persons, by headcount, employed by the charity during the year was:

	2023 £	2022 £
Fortune works	31	27
Supported living	70	65
Management and administration	4	7
	<u>105</u>	<u>99</u>

The key management of the charity consist of 4 members of staff. The total employee benefits, including Employer's NIC, of the key management personnel in the year was £206,947.

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).



**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**12. Net income/(expenditure) for the year**

This is stated after charging

	2023 £	2022 £
Depreciation of tangible fixed assets	108,068	117,234
Operating leases - Other	20,147	20,147
Hire of land and buildings - operating leases	65,127	65,151
Other operating leases	22,900	4,729
Auditors remuneration	14,000	10,500
Auditors remuneration non audit services	2,500	1,000
	<u>232,742</u>	<u>218,761</u>

**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**13. Comparatives for the Statement of Financial Activities**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	53,500	19,676	73,176	248,821
Charitable activities	-	3,237,322	3,237,322	3,159,268
Other trading activities	2,782	42,056	44,838	17,814
Investment Income	8,804	-	8,804	-
Other Income	<u>25,754</u>	<u>-</u>	<u>25,754</u>	<u>-</u>
<b>Total Income</b>	<u>90,840</u>	<u>3,299,054</u>	<u>3,389,894</u>	<u>3,425,903</u>
<b>Expenditure on:</b>				
Charitable Activities	<u>255,061</u>	<u>2,783,581</u>	<u>3,038,642</u>	<u>3,425,903</u>
<b>Total Expenditure</b>	<u>255,061</u>	<u>2,783,581</u>	<u>3,038,642</u>	<u>3,425,903</u>
Unrealised gain/(loss) on investments	13,811		13,811	
<b>Net Income/(expenditure)</b>	(150,410)	515,473	365,063	707,650
Transfers between funds	<u>518,465</u>	<u>(518,465)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	<u>368,055</u>	<u>(2,992)</u>	<u>365,063</u>	<u>707,650</u>
<b>Reconciliation of Funds</b>				
Total funds brought forward	<u>2,941,009</u>	<u>199,732</u>	<u>3,140,741</u>	<u>2,433,091</u>
<b>Total funds carried forward</b>	<u>3,309,064</u>	<u>196,740</u>	<u>3,505,804</u>	<u>3,140,741</u>

**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**14. Tangible fixed assets**

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2022	1,487,380	83,778	860,144	2,431,302
Additions	-	-	45,098	45,098
Disposals	-	-	(4,833)	(4,833)
At 31 March 2023	<u>1,487,380</u>	<u>83,778</u>	<u>900,409</u>	<u>2,471,567</u>
<b>Depreciation</b>				
At 1 April 2022	117,208	75,804	576,674	769,686
Charge for the year	15,736	5,981	86,351	108,068
On disposals	-	-	(4,833)	(4,833)
At 31 March 2023	<u>132,944</u>	<u>81,785</u>	<u>658,192</u>	<u>872,921</u>
<b>Net book value</b>				
At 31 March 2023	<u>1,354,436</u>	<u>1,993</u>	<u>242,217</u>	<u>1,598,646</u>
At 31 March 2022	<u>1,370,172</u>	<u>7,974</u>	<u>283,470</u>	<u>1,661,616</u>

**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15. Fixed asset investments**

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2022	522,419
Revaluations	(28,192)
At 31 March 2023	494,227
<b>Net book value</b>	
At 31 March 2023	494,227
At 31 March 2022	522,419

**16. Debtors**

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	2,764	73,760
Other debtors	4,147	12,772
Prepayments and accrued income	177,386	134,110
	184,297	220,642

**17. Creditors: Amounts falling due within one year**

	2023 £	2022 £
Trade creditors	71,764	104,245
Other taxation and social security	23,679	33,629
Other creditors	154,495	55,508
Accruals and deferred income	91,569	151,253
	341,507	344,635

Bank of Scotland has security arrangements in the form of a bond and floating charge over the whole assets of the company.



**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**18. Deferred Income**

	2023	2022
	£	£
Balance at 01 April 2022	102,659	85,447
Amount released to income earned from charitable activities	(102,659)	(85,447)
Amount deferred in year	-	102,659
<b>Balance at 31 March 2023</b>	<b>-</b>	<b>102,659</b>

Deferred income comprised invoices issued in advance for training support and residents. This was released in the year to 31 March 2023.

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**19. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Fixed asset fund	1,604,359	-	(108,068)	102,355	-	1,598,646
<b>General funds</b>						
General Funds	1,704,706	3,633,661	(3,406,242)	(97,772)	(43,914)	1,790,439
<b>Total Unrestricted funds</b>	<b>3,309,065</b>	<b>3,633,661</b>	<b>(3,514,310)</b>	<b>4,583</b>	<b>(43,914)</b>	<b>3,389,085</b>
<b>Restricted funds</b>						
Fortune works	117,435	-	-	-	-	117,435
Glasgow City Council	47,897	73,466	(116,427)	(4,583)	-	353
Morrisons Foundation	15,323	-	(7,974)	-	-	7,349
National Lottery	7,813	-	(7,813)	-	-	-
Flightpath	2,074	-	(1,515)	-	-	559
Scottish Government	4,945	-	-	-	-	4,945
Volunteering Matters	108	250	(256)	-	-	102
Will Trust	438	-	(438)	-	-	-
The Clothworkers' Foundation	433	-	(433)	-	-	-
The ACT Foundation	274	-	(274)	-	-	-
Cope	-	1,000	-	-	-	1,000
Co-op	-	1,250	(1,250)	-	-	-
Tesco	-	6,125	(6,125)	-	-	-
Mazars	-	500	(500)	-	-	-

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**19. Statement of funds (continued)**

**Statement of funds - prior year (continued)**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
The ACT Foundation	1,024	-	(750)	-	-	274
	<u>199,732</u>	<u>3,299,054</u>	<u>(2,783,580)</u>	<u>(518,466)</u>	<u>-</u>	<u>196,740</u>
<b>Total of funds</b>	<u><u>3,140,741</u></u>	<u><u>3,389,894</u></u>	<u><u>(3,038,641)</u></u>	<u><u>-</u></u>	<u><u>13,811</u></u>	<u><u>3,505,805</u></u>

**Unrestricted funds**

The trustees have decided to designate a proportion of unrestricted funds, equal in amount to the net book value of unrestricted fixed assets, as a designated fund asset. This fund represents the book value of the charity's funds which are presently retained in buildings and equipment to provide the facilities necessary for the continued provision of the charitable activities of the organisation.

A transfer has been made between categories of unrestricted funds to match the fund value to the book value of assets.

**Restricted funds**

The Will Trust, Clothworkers' Foundation and ACT Foundation relate to grants received towards the improvement of lavatory facilities at Fortune Works.

Glasgow City Council grant funding relates to grants received towards equipment, furniture, storage facilities and refurbishment works. The Glasgow Communities Fund funds three members of staff to facilitate the Growing Together Project at Fortune Works. It is an established initiative that addresses discrimination, hate crime, inequality and exclusion of people with learning disabilities by supporting them to take part in community based horticulture, environmental improvements and other practical projects. A grant from Culture and Sport Glasgow was awarded to fund summer activities for service users at Fortune Works.

The Morrisons Foundation relates to grant received towards the purchase of a minibus at Fortune Works.

The National Lottery fund relates to two separate awards – one towards the purchase of IT equipment at Fortune Works and the other relating to a music therapy project at Esmond Street.

The Scottish Government Fund relates to payments made to health and social care staff to thank them for their commitment during the Covid 19 pandemic.

The funding from Arnold Clark was provided for the purchase of two laptops.

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The grant from Volunteering Matters will be used to purchase seeds for the Fortune Works service.

The Flightpath grant was awarded for the purchase of raised beds for the Growchapel project.

The funding from HMRC relates to claims made to the Coronavirus Statutory Sick Pay Rebate Scheme.

The Tesco grant was awarded for the Growchapel project, specifically with the aim of 'Growing to Know'.

The grant from Cope was awarded for the purchase of food and equipment for the Growchapel project, to support food growing.

The NHS grant was received to support the community gardens and volunteering Growchapel project.

The Mazars grant received was the Glasgow Buddies grant.

**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,598,646	-	1,598,646
Fixed asset investments	494,227	-	494,227
Current assets	1,637,719	139,143	1,776,862
Creditors due within one year	(341,507)	-	(341,507)
<b>Total</b>	<b>3,389,085</b>	<b>139,143</b>	<b>3,528,228</b>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,604,358	57,258	1,661,616
Fixed asset investments	522,419	-	522,419
Current assets	1,526,923	139,482	1,666,405
Creditors due within one year	(344,635)	-	(344,635)
<b>Total</b>	<b>3,309,065</b>	<b>196,740</b>	<b>3,505,805</b>



**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**21. Reconciliation of net movement in funds to net cash flow from operating activities**

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	22,423	365,063
<b>Adjustments for:</b>		
Depreciation charges	108,068	117,234
Gains/(losses) on investments	43,914	(13,811)
Dividends, interests and rents from investments	(15,744)	(8,804)
Decrease / (Increase) in debtors	36,344	(341)
(Decrease) / Increase in creditors	(3,128)	83,872
<b>Net cash provided by operating activities</b>	<b>191,877</b>	<b>543,213</b>

**22. Analysis of cash and cash equivalents**

	2023 £	2022 £
Cash in hand	1,592,564	1,445,764
Cash held within investments)	22,146	6,423
<b>Total cash and cash equivalents</b>	<b>1,614,710</b>	<b>1,452,187</b>

**23. Analysis of changes in net debt**

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	1,445,763	146,802	1,592,565
	<b>1,445,763</b>	<b>146,802</b>	<b>1,592,565</b>

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**24. Pension commitments**

Enable Glasgow Branch continues to be a full member of Strathclyde Pension Fund in their own right. The one active member in the scheme is entitled to a final salary benefit, despite moving to a career averaged earnings scheme from 1st April 2015.

The last formal valuation of the scheme was performed as at 31 March 2023 by Hymans Robertson, professionally qualified actuaries. This shows the Scheme was in a surplus and as such no contributions are required to be paid. This will be reassessed at the next triennial review that will take place at 31 March 2026.

The financial assumptions underlying the valuation as at 31 March 2023 were as follows:

Discount rate	4.75%
Benefit increase rate	3%
Salary increase rate	3.7%

**Strathclyde Pension Fund (SPF)**

The Strathclyde Pension Fund (SPF) is a funded defined benefit scheme and has its assets held in a separate trustee administered funds.

The pension cost is assessed every three years in accordance with the advice of a qualified actuary. The valuation carried out at 31 March 2023 was done so under the project unit valuation method.

**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

The estimated share of the scheme assets attributable to Enable Glasgow Branch at 31 March 2023 was £1,874,000 (2022: £1,943,000). Those assets were:

	2023 £'000	%	2022 £'000	%
Equities	1,124	60	1,244	64
Bonds	525	28	466	24
Property	187	10	194	10
Cash	38	2	39	2
<b>Total Assets</b>	<b>1,874</b>		<b>1,943</b>	

**Mortality**

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are summarised below:

	<b>Male</b>	<b>Female</b>
Current pensioners	19.3 years	22.2 years
Future pensioners	20.5 years	24.2 years

**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**Analysis of the amount charged to the Statement of  
Financial Activities**

	Year ended 31 March 2023 £'000	Year ended 31 March 2022 £'000
Current service cost	-	16
Past service credit	-	-
	<hr/>	<hr/>
Total operating charge / (credit)	<hr/> -	<hr/> 16
 <b>Analysis of pension finance (income)/costs</b>		
Interest income on pension scheme assets	(52)	(35)
Interest cost on defined benefit obligation	26	20
	<hr/>	<hr/>
Pension finance credit	<hr/> (26)	<hr/> (15)
	<hr/>	<hr/>
<b>Total defined benefit cost / (credit) recognised</b>	<hr/> (26)	<hr/> 1
Return on assets excluding amounts included in net interest	83	(105)
Experience gains and losses arising on the scheme liabilities	39	2
Change in financial assumptions underlying the scheme liabilities	(271)	(42)
Changes in demographic assumptions	(9)	(7)
	<hr/>	<hr/>
<b>Actuarial loss/(gain) recognised in the Statement of Financial Activities</b>	<hr/> (158)	<hr/> (152)
Restriction of asset	158	152
	<hr/>	<hr/>
<b>Total recognised in the Statement of Financial Activities</b>	<hr/> - <hr/>	<hr/> - <hr/>



**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**Movement in Surplus during the year**

	Year ended 31 March 2023 £'000	Year ended 31 March 2022 £'000
Surplus in scheme at 1 April 2022 / 2021	945	794
<b>Movement in year:</b>	-	-
Current service cost	-	(16)
Contributions	-	-
Past service costs	-	-
Net interest	26	15
Actuarial (loss) / gain	158	152
Restriction of asset	(1,129)	(945)
<b>Surplus in scheme at 31 March 2023 / 2022</b>	<b>-</b>	<b>-</b>

**Reconciliation of Assets**

	Year ended 31 March 2023 £'000	Year ended 31 March 2022 £'000
Assets at start of period	1,943	1,834
Asset restriction at start of period	-	-
Interest income on plan assets	52	35
Actuarial (loss) / gain	(83)	105
Other experience	-	-
Employer contributions	-	-
Employee contributions	3	2
Benefits paid	(41)	(33)
Asset restriction	-	(33)
<b>Assets at end of period</b>	<b>1,874</b>	<b>1,943</b>

**ENABLE GLASGOW BRANCH**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Reconciliation of Liabilities**

	2023 £'000	2022 £'000
Liabilities at start of period	998	1,040
Current service cost	-	16
Interest cost on defined benefit obligation	26	20
Employee contributions	3	2
Change in financial assumptions underlying the scheme liabilities	(271)	(42)
Changes in demographic assumptions	(9)	(7)
Experience gains and losses arising on the scheme liabilities	39	2
Benefits paid	(41)	(33)
Past service cost	-	-
	<u>745</u>	<u>998</u>

**Defined contribution pension plan**

The charity operates a defined contribution group personal pension plan for its employees under arrangements with an independent insurance company. During the year, the company contributed 5% of an employee's basic salary. The contributions are charged to the Income and Expenditure Account.

The Company also participates in the People's Pension which is a multi-employer, defined contribution occupational pension scheme. During the year, the company contributed 3% of an employee's basic salary. The contributions are charged to the Income and Expenditure Account.

The total pension costs arising and charged to the Income and Expenditure Account in respect of defined contribution schemes totalled £59,812 (2022: £49,018).

**25. Operating lease commitments**

At 31 March 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	83,918	78,240
Later than 1 year and not later than 5 years	278,082	46,523
	<u>362,000</u>	<u>124,763</u>

---

**ENABLE GLASGOW BRANCH**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**26. Related party transactions**

The charity is controlled by its Board of Trustees.

The following transactions occurred in relation to Trustees during the financial year. Travel expenses of £NIL (2022: £NIL) were reimbursed to no Trustees. Donations of £80 (2022: £200) were received from the Trustees.

Certain Trustees have family members who receive support services from the charity.

During the year the charity provided a loan amounting to £2,000 to the Children's Clothing Exchange (Glasgow) Limited. The chef executive and the Treasurer of Enable are directors of this charity.