

Registered number: SC250688
Charity number: SC021077

ENABLE GLASGOW
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ENABLE GLASGOW
(A company limited by guarantee)

CONTENTS

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

ENABLE GLASGOW
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	J MacGregor MBE, Chair J P Stewart, Vice Chair I Somerville LLB CA, Treasurer A G Shanks, Trustee S Alexander, Vice Chair G McEwan, Trustee I McIlroy, Trustee M MacLean, Trustee D Robertson, Trustee H Kelly, Trustee J Hassard, Trustee (appointed 28 August 2023)
Company registered number	SC250688
Charity registered number	SC021077
Registered office	TC Young, Merchants House 7 West George Street Glasgow G2 1BA
Company secretary	Colin Menabney
Cheif executive officer	Colin Menabney
Investment advisors	Quilter Cheviot Delta House 50 West Nile Street Glasgow G1 2NP
Independent auditors	Anderson Anderson & Brown Audit LLP Statutory Auditors 133 Finnieston Street Glasgow G3 8HB
Bankers	Bank of Scotland 54-62 Sauchiehall Street Glasgow G2 3AH
Solicitors	T C Young 7 West George Street Glasgow G2 1BA

ENABLE GLASGOW
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report together with the audited financial statements of the charity for the year ended 31 March 2024.

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

The objective of the charity is to promote the welfare of people with learning disabilities and their carers in Glasgow. Activities related to this objective include

- 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 and human rights 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:

- Continue running high quality supported living services which respond to the needs and aspirations of each individual service user.
- Support our service users in supported living services to have a full life in the community.
- Continue and develop our popular programme of social activities.
- Further develop social and economic activities at Fortune Works for the people we support.
- Continue physical redevelopment of our properties, particularly Balshagray House.
- 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.
- 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). Some of our service users are supported by other local authorities and HSCPs, including West Dunbartonshire, East Dunbartonshire, Renfrewshire, Stirling, and North Ayrshire. The organisation maintains an ongoing discussion with all relevant HSCPs 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.

ENABLE GLASGOW
(A company limited by guarantee)

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

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 developed a marketing plan which has led to some new areas of economic activity. The organisation also receives donations from individuals and institutions, and undertakes fundraising ventures from time to time.

The Company also trades under the names Enable Glasgow.

Achievements and performance

a. Support Services

During the year ENABLE Glasgow provided direct support services to 157 service users, and advice and support to 319 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 or other HSCPs. The organisation assists each service user in ensuring that such packages meet their needs adequately, and that their agreed outcomes are achieved.

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 May 2024, 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 September 2023, 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. Last year, Scotland Excel made it known that the Framework will be extended for another year, and would be due to come to an end in September 2024. Scotland Excel has now confirmed that the contract will be extended for a further period until 6 April 2025.

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 until February 2026. Being part of these extended framework contracts gives considerable comfort in terms of future funding levels in the medium to long term.

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. The service is now one of the largest social enterprises for people with learning disabilities in the country, and is a key social care resource in north-west Glasgow. Over the year the service has been working with Glasgow HSCP in promoting its Maximising Independence initiative, which aims to support people to live more independent lives and make best use of scarce social care resources.

At the beginning of the year Fortune Works secured a further three years' grant funding for its Growing Together initiative from the Glasgow Communities Fund, which is overseen by Glasgow City Council. This will enable us to further develop the project with a view to making it self-sustaining in the longer term.

ENABLE GLASGOW
(A company limited by guarantee)

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

Achievements and performance (continued)

In March 2024 Glasgow HSCP carried out its annual service review of ENABLE Glasgow services. The consequent report from the Commissioning Officer concerned included the following comments: *"It is clear from this service review that the work of Enable Glasgow continues to grow from strength to strength. It is exceptional for a social care provider to have achieved the outcomes and care inspectorate grades that Enable Glasgow has done in the last decade. Fortune Works, and the two care home services are very highly regarded in the city and meet a strategically essential need in the city."*

b. Membership

The charity has a current membership of 319 (2023: 336). All members have an interest in the welfare of people with learning disabilities, and the majority are people with learning disability, carers, or family members. 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. In mid-2024 the organisation will be developing a new website, which is anticipated to go live before early in 2025.

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 teams, social work, and academic institutions.

Balshagray House has also run at full capacity during the year. The feasibility study regarding comprehensive environmental and building improvements to the ground floor of the Balshagray building is now complete plans have been submitted to the relevant authorities. A site start is anticipated in April 2025

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 April 2025.

ENABLE GLASGOW
(A company limited by guarantee)

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

Achievements and performance (continued)

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, which will run until February 2026.

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.

As in the rest of the social care sector across the country, our supported living services have found the recruitment of appropriately qualified and experienced staff extremely challenging during the year. The Trustees and senior staff are constantly reviewing staff terms and conditions in order to ensure that working with ENABLE Glasgow is an attractive proposition. As part of this, senior staff and Trustees regularly benchmark our staff terms and conditions against peer organisations, and there is evidence to suggest that recently introduced improvements to terms and conditions 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 118 service users at the service. Main funding is provided through a service contract with Glasgow HSCP. The service has also has a small number of service users from other local authorities, most notably West Dunbartonshire, East Dunbartonshire, and North Ayrshire.

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. A marketing development plan has been implemented, and this has already led to new areas of opportunity being identified, with new commercial partners

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. Big Lottery funding comes to an end during 2024, but arrangements have been made to make this outreach work part of the Fortune Works core programme. Also, the University of Glasgow is documenting the work of the project in such a way as it can be implemented in other parts of Scotland.

ENABLE GLASGOW
(A company limited by guarantee)

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

Achievements and performance (continued)

- The Growing Together initiative, funded by the Glasgow City Council Glasgow Communities Fund, provides for three dedicated staff who support service users to undertake community gardening work, and also promotes community inclusion and addresses discrimination. Funding has been secured from the Glasgow City Council Glasgow Communities Fund for a further three years, after which time we aim to make the project self-sustaining.
- 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. The Growchapel project is regarded as a highly successful community initiative, and has attracted a good deal of local and national media attention over the year.

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 Scottish Assembly, Inspiring Scotland, and Values Into Action Scotland.

e. Social/ Recreational Activities

ENABLE Glasgow's social 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. During the year we have added a monthly Wednesday Evening Club and a Lunch Club for older carers and former carers.

Our members report that for them the social programme is one of the most important aspects of the charity's work which directly addresses social inclusion, safe friendships, and good 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 the social programme has also gained small grants from organisations such as the Coop group, Tesco, Glasgow Community Planning Partnership and a number of charitable trusts.

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
- Supporting service users to take part in the Scottish Commission for Learning Disability Expert Group, which informs national policy on learning disability.
- Campaigning against care charges for social care services.
- 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 Learning Disability, Glasgow Council for the Voluntary Sector, The Scottish 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.

ENABLE GLASGOW
(A company limited by guarantee)

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

Achievements and performance (continued)

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.
- The proposed Learning Disability, Autism, and Neurodiversity Bill.
- 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. In 2024 the ACE group was relaunched with the involvement a new generation of younger self-advocates.

ENABLE GLASGOW
(A company limited by guarantee)

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

Review of the Financial Position at 31 March 2024

a. Financial Review

Income rose £423,531 from last year. Expenditure rose by £185,308. The net income for the year was £440,488 (2023: £22,423 surplus).

The net current asset position has risen by £311,738 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 measured at cost less depreciation. 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 April 2025. At the time of writing, Scotland Excel has not as yet begun the new Framework application process, so it seems likely that the current Framework contract will be extended further. 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 February 2026.

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 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. Staff 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.

During the year the organisation received a number of one-off capital receipts, mainly from legacies. Also, for many years the charity was supported by The Local Charity Shop in the south of the city, which was a separately constituted organisation. In 2022, the Directors of the Charity Shop decided to wind up the company, and that any remaining assets should be donated to ENABLE Glasgow. Proceeds from the sale of the Shop premises were duly donated to ENABLE Glasgow during the year. Funds from these sources are currently being held in reserves to support the funding of redevelopment work in our supported living premises.

ENABLE GLASGOW
(A company limited by guarantee)

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

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

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, in other interest-bearing deposit accounts, and in an investment fund run by appropriately experienced finance professionals.

Total funds held at the end of the reporting period stand at £3,968,716 (2023: £3,528,228) of which £3,829,802 (2023: £3,386,085) were unrestricted. Of the unrestricted reserves, £1,575,430 (2023: £1,598,646) represented the Fixed Tangible Assets of the charity, and have been designated as such by the Trustees

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 £960,000 and £1,921,000. As described above, the organisation plans to use some of these reserves to fund significant refurbishment works at both Balshagray House and the Esmond Street unit over the next year.

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.

Some of the organisation's reserves is held 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 £559,193. In 2024 the organisation plans to invest a proportion of reserves in a charity deposit platform run by CAF Bank and Flagstone. Funds in this account are deposited in a range of interest-bearing deposit accounts, with no individual account holding funds in excess of £85,000. The value of this fund including accrued interest is just over £506,000

d. Related Parties

The Trustees of the charity are not paid for fulfilling their role as Trustees. Voluntary members may be reimbursed for travel and other subsistence expenses reasonably incurred whilst undertaking the business of the charity. Some Trustees have family members who have a learning disability and receive services from the charity. Any related party transactions are disclosed in note 25.

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.

ENABLE GLASGOW
(A company limited by guarantee)

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

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

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. Levels of demand for our services remains high.

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.

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 made it known that it is facing unprecedented financial challenges, and that these are likely to have an impact on services. At the time of writing, ENABLE Glasgow has not been made aware of any proposed cuts to its services, and demand levels remain high. Trustees and senior staff will continue to ensure that our services offer value for money while maintain good standards of support.

ENABLE GLASGOW
(A company limited by guarantee)

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

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.

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, or more frequently if required. 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)

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
(A company limited by guarantee)

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

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 . 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

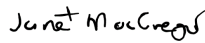
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- 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 and signed on their behalf by:

Signed by:

 J MacGregor MBE

Date: 29 November 2024

ENABLE GLASGOW
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENABLE GLASGOW

Opinion

We have audited the financial statements of Enable Glasgow (the 'charitable company') for the year ended 31 March 2024 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 2024 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
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENABLE GLASGOW (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
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENABLE GLASGOW (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;

ENABLE GLASGOW
(A company limited by guarantee)

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

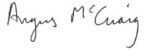
- examining supporting documents for all material balances, transactions and disclosures;
- review, where applicable, of the Board of Trustees' minutes;
- enquiry of management about litigations and claims and inspection of relevant correspondence;
- review analytical procedures to identify any unusual 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's trustees, 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 trustees 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.

Signed by:

92B0C6192B0348F...

Angus McCuaig (Senior statutory auditor)

Anderson Anderson & Brown Audit LLP

Statutory Auditors
133 Finnieston Street
Glasgow
G3 8HB

Date: 11 December 2024

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

ENABLE GLASGOW
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	413,146	-	413,146	139,395
Charitable activities	5	3,634,736	73,169	3,707,905	3,568,813
Investments	6	16,234	-	16,234	15,744
Other income	7	10,480	-	10,480	300
Total income		4,074,596	73,169	4,147,765	3,724,252
Expenditure on:					
Charitable activities		3,769,825	73,398	3,843,223	3,657,915
Total expenditure		3,769,825	73,398	3,843,223	3,657,915
Net income/(expenditure) before net gains/(losses) on investments		304,771	(229)	304,542	66,337
Net gains/(losses) on investments		48,946	-	48,946	(43,914)
Net movement in funds before other recognised gains/(losses)		353,717	(229)	353,488	22,423
Actuarial gain in respect of pension scheme		87,000	-	87,000	-
Net movement in funds		440,717	(229)	440,488	22,423
Reconciliation of funds:					
Total funds brought forward		3,389,085	139,143	3,528,228	3,505,805
Net movement in funds		440,717	(229)	440,488	22,423
Total funds carried forward		3,829,802	138,914	3,968,716	3,528,228

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
(A company limited by guarantee)
REGISTERED NUMBER: SC250688

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	1,575,430	1,598,646
Investments	14	559,193	494,227
		<u>2,134,623</u>	<u>2,092,873</u>
Current assets			
Debtors	15	250,299	184,297
Cash at bank and in hand		1,875,771	1,592,565
		<u>2,126,070</u>	<u>1,776,862</u>
Creditors: amounts falling due within one year	16	(378,977)	(341,507)
Net current assets		<u>1,747,093</u>	<u>1,435,355</u>
Total assets less current liabilities		<u>3,881,716</u>	<u>3,528,228</u>
Net assets excluding pension asset		<u>3,881,716</u>	<u>3,528,228</u>
Defined benefit pension scheme asset	23	87,000	-
Total net assets		<u><u>3,968,716</u></u>	<u><u>3,528,228</u></u>
Charity funds			
Restricted funds	18	138,914	139,143
Unrestricted funds			
Designated funds	18	1,575,430	1,598,646
General funds	18	2,254,372	1,790,439
		<u>3,829,802</u>	<u>3,389,085</u>
Total funds		<u><u>3,968,716</u></u>	<u><u>3,528,228</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

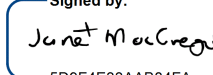
ENABLE GLASGOW
(A company limited by guarantee)
REGISTERED NUMBER: SC250688

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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:

Signed by:

5D9F4E33AAB84FA...
J MacGregor MBE

Signed by:

A3FD2E81F575459...
I Somerville LLB CA

Date: 29 November 2024

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

ENABLE GLASGOW
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash generated in operating activities	353,276	191,877
Cash flows from investing activities		
Dividends, interests and rents from investments	16,236	15,744
Purchase of tangible fixed assets	(70,285)	(45,098)
Net cash (used) in investing activities	(54,049)	(29,354)
Change in cash and cash equivalents in the year	299,227	162,523
Cash and cash equivalents at the beginning of the year	1,614,710	1,452,187
Cash and cash equivalents at the end of the year	1,913,937	1,614,710

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

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. General information

Enable Glasgow 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
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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 2.6 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 8.

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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, using the straight-line method.

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 reliably. 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
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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.

Enable Glasgow participates in the Strathclyde Pension Fund (SPF) providing benefits based on final pensionable salaries. The scheme is available to staff of more than one employer, and the assets of the schemes are held separately from those of charity. The Funds are valued by actuaries, the rates of contributions being determined by the trustees on the advice of the actuaries.

The scheme is a defined benefit scheme and is accounted as a defined benefit scheme under Financial Reporting Standard 102.

Pension scheme assets are measured using market values. For quoted securities the current bid price is taken as market value.

Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high-quality corporate bond of equivalent term and currency to the liability.

The pension scheme surplus (up to the value of any actuarially defined asset ceiling) or deficit is recognised in full.

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.

ENABLE GLASGOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	183,437	183,437	19,395
Legacies	229,709	229,709	120,000
	<u>413,146</u>	<u>413,146</u>	<u>139,395</u>

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grant Income	-	73,169	73,169	90,591
Income from Residents	2,165,213	-	2,165,213	1,978,212
Training Support Allowance	1,469,523	-	1,469,523	1,500,010
	<u>3,634,736</u>	<u>73,169</u>	<u>3,707,905</u>	<u>3,568,813</u>

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	<u>16,234</u>	<u>16,234</u>	<u>15,744</u>

7. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other income	<u>10,480</u>	<u>10,480</u>	<u>300</u>

ENABLE GLASGOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Fortune Works	1,485,618	273,944	1,759,562	1,667,692
Balshagray House	765,231	30,395	795,626	765,808
Esmond Street	1,252,845	35,190	1,288,035	1,224,415
	<u>3,503,694</u>	<u>339,529</u>	<u>3,843,223</u>	<u>3,657,915</u>

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Fortune Works 2024 £	Balshagray House 2024 £	Esmond Street 2024 £	Total funds 2024 £	Total funds 2023 £
Staff Costs	764,765	593,316	959,644	2,317,725	2,205,360
Fortune Works Trainees' Allowance	52,006	-	-	52,006	56,569
Service users Transport	208,463	12,973	14,750	236,186	229,162
Gardening project costs	6,347	-	-	6,347	12,994
Meals provisions and lunches	124,525	32,062	32,950	189,537	171,695
Holidays, clubs, functions and outings	21,738	(545)	4,111	25,304	34,102
Rent and rates	76,763	24,735	10,220	111,718	110,639
Heat and light	64,013	26,689	38,406	129,108	109,095
Insurance	12,883	7,578	20,458	40,919	34,023
Cleaning	31,344	7,750	11,808	50,902	35,190
Telephone	2,261	1,132	1,483	4,876	2,851
Stationary and consumables	1,549	2,305	5,283	9,137	15,326
Advertising	1,000	-	529	1,529	2,168
Repairs and renewals	17,855	6,210	47,667	71,732	46,213
Service and rentals	49,195	33,301	35,496	117,992	113,775
Training	4,929	723	4,115	9,767	16,867
Legal and professional	1,866	8,750	4,824	15,440	15,211
General expenses	11,484	814	9,399	21,697	30,226
Depreciation	32,632	7,438	51,702	91,772	107,032
	<u>1,485,618</u>	<u>765,231</u>	<u>1,252,845</u>	<u>3,503,694</u>	<u>3,348,498</u>

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Fortune Works 2024 £	Balshagray House 2024 £	Esmond Street 2024 £	Total funds 2024 £	Total funds 2023 £
Staff Costs	101,435	16,061	18,596	136,092	111,316
Service user transport	4,597	728	843	6,168	4,327
Repairs and renewals	-	-	-	-	500
Insurance	1,134	180	208	1,522	1,882
Cleaning	19	3	3	25	446
Service and rentals	9,226	1,461	1,691	12,378	9,270
Repairs and renewals	658	104	121	883	7,995
Training	539	85	99	723	1,161
Telephone	2,876	456	527	3,859	2,767
Stationary and consumables	5,009	793	918	6,720	5,381
Advertising	5,915	937	1,084	7,936	7,184
Legal and professional	6,754	1,070	1,238	9,062	11,373
Irrecoverable VAT	45,243	7,163	8,295	60,701	56,886
General expenses	7,258	1,150	1,331	9,739	6,242
Depreciation	1,289	204	236	1,729	1,036
Governance costs	81,992	-	-	81,992	81,651
	<u>273,944</u>	<u>30,395</u>	<u>35,190</u>	<u>339,529</u>	<u>309,417</u>

Governance costs included in the above are as follows:

	2024 £	2023 £
Auditor's Remuneration	16,525	19,750
Staff Costs	65,467	61,901
	<u>81,992</u>	<u>81,651</u>

ENABLE GLASGOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Staff costs

	2024 £	2023 £
Wages & salaries	2,278,147	2,142,508
Social security costs	186,552	175,419
Pension costs	61,730	59,812
	<u>2,526,429</u>	<u>2,377,739</u>

The number of employees whose annual emoluments (excluding employer pension contributions) were above £60k are set out below:

	2024 Number of Employees	2023 Number of Employees
Between £60,000 and £69,999	1	-

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

	2024 £	2023 £
Fortune works	33	31
Supported living	70	70
Management and administration	5	4
	<u>108</u>	<u>105</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 £216,542.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year to 31 March 2024 travel expenses of £173 (2023: £NIL) were reimbursed to one Trustee while they were volunteering. Other transactions with trustees have been detailed in note 25.

ENABLE GLASGOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. Net income/(expenditure) for the year

This is stated after charging

	2024 £	2023 £
Depreciation of tangible fixed assets	93,502	108,068
Operating leases - Motor Vehicles	22,008	20,147
Operating leases - Hire of land and buildings	65,127	65,127
Operating leases - Other	6,008	22,900
Auditors remuneration	14,500	14,000
Auditors remuneration non audit services	2,750	2,500
	<u>203,895</u>	<u>232,742</u>

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Comparatives for the Statement of Financial Activities

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

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

13. Tangible fixed assets

	Freehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2023	1,487,380	83,778	900,409	2,471,567
Additions	-	-	70,285	70,285
At 31 March 2024	1,487,380	83,778	970,694	2,541,852
Depreciation				
At 1 April 2023	132,944	81,785	658,192	872,921
Charge for the year	15,736	1,993	75,772	93,501
At 31 March 2024	148,680	83,778	733,964	966,422
Net book value				
At 31 March 2024	1,338,700	-	236,730	1,575,430
At 31 March 2023	1,354,436	1,993	242,217	1,598,646

14. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	494,227
Revaluations	64,966
At 31 March 2024	559,193
Net book value	
At 31 March 2024	559,193
At 31 March 2023	494,227

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	41,532	2,764
Other debtors	307	4,147
Prepayments and accrued income	208,460	177,386
	<u>250,299</u>	<u>184,297</u>

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	78,563	71,764
Other taxation and social security	28,574	23,679
Other creditors	151,105	154,495
Accruals and deferred income	120,735	91,569
	<u>378,977</u>	<u>341,507</u>

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

17. Deferred Income

	2024 £	2023 £
Balance at 01 April 2023	-	102,659
Amount released to income earned from charitable activities	-	(102,659)
	<u>-</u>	<u>-</u>

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

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Fixed asset fund	1,598,646	-	(93,501)	70,285	-	1,575,430
General Funds						
General Funds	1,790,439	4,074,596	(3,676,324)	(70,285)	48,946	2,167,372
Pension fund	-	-	-	-	87,000	87,000
	<u>1,790,439</u>	<u>4,074,596</u>	<u>(3,676,324)</u>	<u>(70,285)</u>	<u>135,946</u>	<u>2,254,372</u>
Total Unrestricted funds	<u>3,389,085</u>	<u>4,074,596</u>	<u>(3,769,825)</u>	<u>-</u>	<u>135,946</u>	<u>3,829,802</u>
Restricted funds						
Fortune works	117,435	-	-	-	-	117,435
Glasgow City Council	353	66,894	(66,967)	-	-	280
Morrison's Foundation	7,349	-	-	-	-	7,349
Flightpath	559	-	(559)	-	-	-
Scottish Government	4,945	-	-	-	-	4,945
Volunteering Matters	102	-	(102)	-	-	-
Cope	1,000	-	(1,000)	-	-	-
Co-op Local Community Fund	-	1,894	(389)	-	-	1,505
Tesco	-	375	(375)	-	-	-
NHS	7,400	-	-	-	-	7,400

ENABLE GLASGOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Glasgow Chamber for Commerce	-	4,006	(4,006)	-	-	-
	139,143	73,169	(73,398)	-	-	138,914
Total of funds	3,528,228	4,147,765	(3,843,223)	-	135,946	3,968,716

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
Designated funds						
Fixed asset fund	1,604,359	-	(108,068)	102,355	-	1,598,646
General funds						
General Funds	1,704,706	3,633,661	(3,406,242)	(97,772)	(43,914)	1,790,439
Total Unrestricted funds	3,309,065	3,633,661	(3,514,310)	4,583	(43,914)	3,389,085
Restricted funds						
Fortune works	117,435	-	-	-	-	117,435
Glasgow City Council	47,897	73,466	(116,427)	(4,583)	-	353
Morrison's 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 Local Community Fund	-	1,250	(1,250)	-	-	-

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Tesco	-	6,125	(6,125)	-	-	-
Mazars	-	500	(500)	-	-	-
NHS	-	8,000	(600)	-	-	7,400
	<u>196,740</u>	<u>90,591</u>	<u>(143,605)</u>	<u>(4,583)</u>	<u>-</u>	<u>139,143</u>
Total of funds	<u>3,505,805</u>	<u>3,724,252</u>	<u>(3,657,915)</u>	<u>-</u>	<u>(43,914)</u>	<u>3,528,228</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.

The Pension fund reflects the gains and losses on the pension surplus/ liability and matches the valuation at the year end.

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.

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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 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 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.

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,575,430	-	1,575,430
Fixed asset investments	559,193	-	559,193
Current assets	1,987,156	138,914	2,126,070
Creditors due within one year	(378,977)	-	(378,977)
Pension Asset	87,000	-	87,000
Total	3,829,802	138,914	3,968,716

Analysis of net assets between funds - prior period

	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)
Total	3,389,085	139,143	3,528,228

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	353,488	22,423
Adjustments for:		
Depreciation charges	93,502	108,068
(Gains) / Losses on investments	(48,946)	43,914
Dividends, interests and rents from investments	(16,234)	(15,744)
Decrease / (Increase) in debtors	(65,444)	36,344
(Decrease) / Increase in creditors	36,912	(3,128)
Net cash provided by operating activities	353,278	191,877

21. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	1,875,771	1,592,564
Cash held within investments)	38,166	22,146
Total cash and cash equivalents	1,913,937	1,614,710

22. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	1,592,565	283,206	1,875,771
	1,592,565	283,206	1,875,771

ENABLE GLASGOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

23. 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 2024 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 2024 were as follows:

Discount rate	4.8%
Benefit increase rate	2.8%
Salary increase rate	3.5%

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 2024 was done so under the project unit valuation method.

The estimated share of the scheme assets attributable to Enable Glasgow Branch at 31 March 2024 was £2,074,000 (2023: £1,874,000). Those assets were:

	2024 £'000	%	2023 £'000	%
Equities	1,203	58	1,124	60
Bonds	560	27	525	28
Property	207	10	187	10
Cash	104	5	38	2
Total Assets	<u>2,074</u>		<u>1,874</u>	

ENABLE GLASGOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2022 model, with a 25% weighting of 2022 data, a 0% 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:

	Male	Female
Current pensioners	17.9 years	22.5 years
Future pensioners	20.6 years	25.0 years

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

	Year ended 31 March 2024 £'000	Year ended 31 March 2023 £'000
Current service cost	13	-
Past service credit	-	-
	<u>13</u>	<u>-</u>
Total operating charge / (credit)	<u>13</u>	<u>-</u>

Analysis of pension finance (income)/costs

Interest income on pension scheme assets	(89)	(52)
Interest cost on defined benefit obligation	36	26
	<u>(53)</u>	<u>(26)</u>
Pension finance credit	<u>(53)</u>	<u>(26)</u>
	<u>(40)</u>	<u>(26)</u>
Total defined benefit cost / (credit) recognised	<u>(40)</u>	<u>(26)</u>

Return on assets excluding amounts included in net interest	(95)	83
Experience gains and losses arising on the scheme liabilities	34	39
Change in financial assumptions underlying the scheme liabilities	(32)	(271)
Changes in demographic assumptions	7	(9)
	<u>(86)</u>	<u>(158)</u>

**Actuarial loss/(gain) recognised in the Statement of Financial
Activities**

	<u>(86)</u>	<u>(158)</u>
Restriction of asset	(1)	158
Total recognised in the Statement of Financial Activities	<u>(87)</u>	<u>-</u>

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Movement in Surplus during the year

	Year ended 31 March 2024 £'000	Year ended 31 March 2023 £'000
Surplus in scheme at 1 April 2023 / 2022	1,116	945
Movement in year:	-	-
Current service cost	(13)	(19)
Contributions	-	-
Past service costs	-	-
Net interest	53	25
Actuarial (loss) / gain	86	165
Restriction of asset	(1,155)	(1,116)
Surplus in scheme at 31 March 2024 / 2023	<u>87</u>	<u>-</u>

Reconciliation of Assets

	Year ended 31 March 2024 £'000	Year ended 31 March 2023 £'000
Assets at start of period	1,874	1,943
Asset restriction at start of period	-	-
Interest income on plan assets	89	52
Actuarial (loss) / gain	139	(83)
Other experience	-	-
Employer contributions	-	-
Employee contributions	3	3
Benefits paid	(31)	(41)
Assets at end of period	<u>2,074</u>	<u>1,874</u>

ENABLE GLASGOW
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Reconciliation of Liabilities

	2024 £'000	2023 £'000
Liabilities at start of period	758	998
Current service cost	13	19
Interest cost on defined benefit obligation	36	27
Employee contributions	3	3
Change in financial assumptions underlying the scheme liabilities	(32)	(279)
Changes in demographic assumptions	7	(9)
Experience gains and losses arising on the scheme liabilities	78	40
Benefits paid	(31)	(41)
Past service cost	-	-
Liabilities at end of period	832	758

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 £61,978 (2023: £59,812).

24. Operating lease commitments

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	87,699	83,918
Later than 1 year and not later than 5 years	201,302	278,082
	289,001	362,000

ENABLE GLASGOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

25. Related party transactions

The charity is controlled by its Board of Trustees.

The following transactions occurred in relation to Trustees during the financial year. Details of trustees expenses have been detailed in note 10. Donations of £210 (2023: £80) were received from the Trustees.

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

During the year the charity received a payment amounting to £128,949 on the 12th of June 2023 from the sale of the Children's Clothing Exchange (Glasgow) Limited shop. This payment was used to clear the balance due from the Children's Clothing Exchange of £6,750 and the remaining £122,199 was recorded as donation income in the year. The Chief executive and the Treasurer of Enable were directors of this company before it's dissolution on the 18th of June 2024.