



**ENABLE Scotland
(Limited by guarantee)**

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

Report and Consolidated Financial Statements

For the Year Ended 31 March 2019

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2019 Consolidated Accounts Chief Executive's Report For the year ended 31 March 2019

I am delighted in these accounts to present a fourth consecutive year of positive results for ENABLE Scotland. In my role as the 6th CEO of ENABLE Scotland following my return to the organisation in 2015, I have been clear that my number one priority has been returning the organisation to a position of strength from which to continue to grow and increase our impact to create a more equal society for every person who has a learning disability.

We ended 2015/16 with a strong and sustainable core operating model from which to face the continued social and economic challenges impacting our sector. We ended 2016/17 with results that proved that ENABLE Scotland continued to deliver an operating model which clearly demonstrated sustainability and transparency of delivery costs across all of our various operations, and we ended 2017/18 with a third year of operating surplus and noting a significant moment for the sustainability of ENABLE Scotland, having completely reversed the impact of the disappointing 2014/15 FY results, and recovered that operational deficit completely.

We entered 2018/19 therefore with a mission to continue this positive trajectory to enable us to extend our reach to support more people and to invest in our frontline strategy.

I am proud to record in these financial statements that we have achieved this aim. In leading the Executive Team to implement a clear strategy to continue to focus delivery of key objectives against the themes of Cash, Customers, Co-workers and Challenge in 2018/19, I am delighted to report that we have once again delivered an operating net surplus, from which basis we took the decision to invest further in our frontline workforce and deliver the Scottish Living Wage rate for all hours worked backdated to 1 January 2019. This additional cost to the organisation, with further investment in frontline staff together totalling £315k, has had the impact of us returning an outturn year end position of £87k deficit – but we are clear that investing in our people at the frontline is the best use of charitable resource in the current climate, and that this investment is only possible due to our strong fiscal performance over the last four years.

In a challenging era of cuts in public sector services, we have also seen a significant growth in our income across this strategic planning cycle – representing 27.5% since 2016/17 – against a market average growth of 12% across the same timeframe. This is all the more remarkable against a backdrop of 29.4% of social care providers recording a reduced growth in 2017/18, and 14.7% recording a deficit. A Fair Work Convention report into the social care sector made recommendations for reform of the commissioning process, in a climate where numbers of third sector providers who are handing back services is increasing¹. In contrast, our budgeted position into 2019/20 will reflect an unprecedented growth rate of 42%.

We have not only achieved this, but we have also continued to utilise positive impacts against budget throughout 2018/19 to invest in our workforce and systems to support efficiency and effective delivery, such as the implementation of a new ENABLE Recruits team, a demonstration project to establish the impact of an enhanced salary rate for the frontline workforce on recruitment and retention, and investment in the charity's first strategic digital lead and change team to design the ICT architecture required to capitalise on the benefits that innovation in technology will bring to the delivery of social care services.

We have delivered this by remaining absolutely focused on delivery of a sustainable core infrastructure, and placing a significant amount of focus and resource on continued review of our hourly rates, and on negotiations with each of our 23 commissioners of social care in order to ensure the delivery of an enhanced reward strategy for our frontline staff via payment of the Scottish Living Wage.

In the period since the development of the 2017-20 strategy, there have been unprecedented levels of political change against a continued background of decreasing public funding for commissioned social care services and rising demand.

The value of the net increase in demand for social care will be £1.8bn over the next 5 to 7 years. In its Medium Term Financial Plan for Health and Social Care, the Scottish Government has directed that by 2023/24, c£500m will be shifted out of acute NHS settings and into community based settings to support people to live at home for longer². The social care sector will be crucial to the delivery of this commitment via an integrated workforce.

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

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

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The commitment to paying social care staff the Scottish Living Wage (SLW) for all hours worked has been confirmed by the Scottish Government³, and supported by additional funding to deliver, administered by local authorities⁴. The reality has been that the additional monies have not been made available to providers to ensure application of this rate to the frontline workforce during 2018/19 and it is anticipated that as of 2019/20, commissioners will deliver this as business as usual without additional support.

As I predicted in last year's accounts, this position has presented challenges as the expectation to pay the Scottish Living Wage to all frontline staff increases to £9 per hour by 2020. At ENABLE Scotland, we are 100% committed to paying the Scottish Living Wage to all of our staff for all hours worked, and have successfully advocated at national level for this to be the policy position. We have worked with our commissioning local authorities this year to achieve a significant proportion of the funds required to deliver this for all hours worked in 2018/19, and we made the decision to use the FY2018/19 surplus to enable us to deliver benefits to our frontline.

We believe that excellent quality social care support is a critical element of breaking down barriers to an equal society for every person who has a learning disability, and that retaining an excellent quality workforce is an essential element of this. We will continue to champion change in the social care sector to ensure that people who have a learning disability receive the quality of support they need, as often as they need it, from staff who are happy and well rewarded. The quality and dedication of our workforce has been reflected in our 2018/19 Care Inspectorate grades, with 80% of our social care services being awarded Grade 5 or 6 and as outlined above, we have taken the decision to fund the Scottish Living Wage rate for all hours worked in the absence of full cost recovery from our commissioning local authorities.

In respect of people who have a learning disability, the Coming Home report has identified over 700 individuals who are currently being supported to live away from their natural communities in Scotland, mainly due to lack of quality care and support on their resident local authority framework⁵. The Keys to Life Strategy has a further two years to run, and a refreshed delivery framework was launched in March 2019⁶. Finally, the implications of Brexit on the health and social care workforce in Scotland are anticipated to be significant and could create further uncertainty across a very fragile workforce⁷.

ENABLE Scotland's reputation as the 'go-to' provider in the support of more individuals with complex needs, as evidenced in the successful acquisition of substantial new services in Edinburgh (Hillcrest), East Lothian and South Lanarkshire, continues to grow, and has been enhanced by the deliberate introduction of more Learning Disability Nursing specialists into the organisation, delivered via our innovative partnership with Glasgow Caledonian University. There has been significant progress in designing and developing an efficient and effective core infrastructure, now enhanced by a digital director, change programme team, and a consolidated approach to communications, marketing and public affairs for the ENABLE Scotland charity group.

We have delivered excellence and innovation in our employability work too. Fewer than 7% of people who have a learning disability have a job, and we work every day to change this. Over the course of 2018/19, the ENABLE Works team supported over 1,500 people who have learning disabilities and other disabilities to develop their employment skills, with 420 being supported into paid work this year, up from 298 in 2017/18.

In line with our vision of an equal society for every person who has a learning disability in Scotland, I am delighted with the progress of our innovative new programme with partners at Strathclyde University Business School and Scottish Power, *Breaking Barriers*. This has created the opportunity for a cohort of 8 young people who have a learning disability to access higher education and work placed learning, with support provided by ENABLE Works staff, and graduate with a diploma in business education, alongside other graduates from the University of Strathclyde. This is a first for the UK, and we are delighted to have led the development and delivery of this innovative partnership approach.

The programme was named as the Youth Employment Project of the Year 2018 at the Herald Diversity Awards, and shortlisted as a Pioneering Project at the Scottish Charity Awards 2018 and the Herald Society Awards 2018. Best of all, our first cohort of learners all graduated from Strathclyde Business School in November 2018 with

³ Scottish Government press release, Pay Boost for Carers, 19 Oct '17: <https://www.gov.scot/news/pay-boost-for-carers/>

⁴ Scottish Government Draft Budget 2018/19, 14 Dec '17: <https://www.gov.scot/publications/scottish-budget-draft-budget-2018-19/>

⁵ Scottish Government, Coming Home: A Report on Out-of-Area Placements and Delayed Discharge for People with Learning Disabilities and Complex Needs, 22 November 2018: <https://www.gov.scot/publications/coming-home-complex-care-needs-out-area-placements-report-2018/>

⁶ Scottish Government, The Keys to Life: Unlocking Futures for People with Learning Disabilities Implementation framework and priorities 2019-2021, 13 March 2019: <https://keystolife.info/wp-content/uploads/2019/03/Keys-To-Life-Implementation-Framework.pdf>

⁷ Scottish Government, The Contribution of Non-UK EU Workers in the Social Care Workforce in Scotland, 9 July 2018: <https://www2.gov.scot/Resource/0053/00538124.pdf>

ENABLE Scotland

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Chief Executive's Report (continued)

For the year ended 31 March 2019

a Diploma in Applied Business Skills, and all are now in continued education or employment. Our 2018/19 intake has doubled in size, and the programme goes from strength to strength, attracting funding and practical support from new corporate partners.

Our Annual Conference in November 2018 was another highlight, attracting almost 300 delegates to join us – an increase of 106% on the previous year's attendance. Our supporters and staff enjoyed a specially recorded message from the First Minister, an address from the Vice Dean of Strathclyde University Business School, Gillian Pallis, a keynote speech from Professor James Curran, the son of one of our founding families, the hosting skills of our President Hazel Irvine, and an address from the Director for Quality at the Care Inspectorate paying tribute to the quality of care and support delivered by ENABLE Scotland.

Our active membership is what continues to give ENABLE Scotland our credibility and mandate for our successful campaigning work, and I am proud that in 2018/19, our 33-strong ACE network continued to meet regularly, and offered a unique series of local Get To Know Us Events in their local communities across Learning Disability Awareness Week in May 2018, encouraging local people to learn more about learning disability and simply get to know them over a cup of tea – breaking barriers in a different way at grassroots level. Recognising the challenges that Brexit may present to the human rights agenda and our solidarity with people who have a learning disability across Europe, we re-established our membership of Inclusion Europe, of which I am now a Board Director, and supported our ACE Change Champions to deliver a presentation on their #BeTheChange campaign to delegates from all over the world at the Inclusion International Conference in Birmingham in May 2018.

2018/19 also saw the election of a new Convenor of our membership governance structure, Scottish Council, and I am delighted to report that the position is now held by a person who has a learning disability for the first time in the organisation's history. This is what makes ENABLE Scotland unique, and continued investment of charitable income in our participation structures has enabled our members to continue to have their voices heard, and access true civic participation. Continuing that theme, our innovative ENABLE the Vote campaign was the recipient of the prestigious Zero Project Award, presented to our team in Vienna in March 2019 in recognition of widening access to democracy.

That is why I am proud to lead ENABLE Scotland, and that is why I am so proud of the successful results this organisation, our staff, our members, and our supporters and donors, have combined to achieve in 2018/19. I look forward to another year of continued success for ENABLE Scotland in 2019/20. It is our intention to now build on the robust financial and quality platform we have delivered, and extend our reach to more adults, children and young people who have a learning disability - and their families - who need our support to live respected, full and happy lives, in the communities of their choice, in 2019/20 and beyond.

As I reflected in the 2017/18 accounts, we cannot underestimate the scale of the economic and demographic challenges we face in continuing our positive trajectory. It is in the gift of our sector, through innovation, partnership working, influencing and combining our expertise and experience, to contribute towards achieving a sustainable solution to the third sector delivery of public services in an era where demand will only increase. Now more than ever, our focus is on the growth and sustainability of charitable activity to ensure that we are delivering the building blocks of supportive natural communities around our most vulnerable citizens, and exploring innovative statutory service delivery models which capitalise on new digital technologies to maximise the benefit of public spend on the individual.

I ended 2017/18 by announcing our new partnership with Sense Scotland to create a new charity group which would house both ENABLE Scotland and Sense Scotland as group members. Both charities had made the decision to come together from a position of strength to realise greater efficiencies through joint working in order to proactively address current funding challenges, and to help share the cost of continuing to deliver quality care and support to those who need it in their own homes and communities across the country.

Together, we ended 2018/19 by announcing our new shared identity and the creation of our new charity group – The Piper Group.

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For the year ended 31 March 2019**

We created shared infrastructure services delivered from INSPIRE House where all ICT, digital, HR, Learning and Development and Finance staff are now based, and have been transferred into the employment of The Piper Group.

Whilst fully committed to the Piper Group at the time of preparing these accounts, subsequently to this date, the Board of Sense Scotland took the decision to withdraw from the Group. Whilst disappointed with this decision, the Piper Group has accepted it, and will support a smooth reverse integration, with the principle of no detriment to our charity beneficiaries at the heart and ensuring that the infrastructure investment and digital innovations are protected for ENABLE Scotland. The Piper Group will continue with its agenda of developing efficient and effective infrastructure services, at scale and transferable, to strengthen the ability of the third sector to deliver high quality personalised social care services and support.

I hope that others in the sector will support our endeavours to rise to the challenge and work collaboratively to secure a civic society which not only believes in a world without barriers for every person who has a learning disability, but which actively organises itself to deliver security of long term support and care to enable people to live the life they choose.

As Group CEO, I look forward to working with my new colleagues in the Piper Group team to ensure the continued successful trajectory of growth and impact for ENABLE Scotland in 2019/20, built on a solid platform of effective and efficient shared infrastructure from which to deliver excellent quality, personalised care and support.

Theresa Shearer
CEO

Date:

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT For the year ended 31 March 2019

The Board of Trustees present their annual report and consolidated financial statements of the ENABLE Scotland Group for the year ended 31 March 2019.

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

Objectives and Aims

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

Our Vision

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

Our Mission

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

Our Values

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

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

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

STRATEGIC REPORT

Significant Activities

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

ENABLE Scotland has grown successfully in the past 64 years and is today a modern:

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

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

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Achievements and Performance

Over 2018/19, ENABLE Scotland has delivered a wide range of projects, research, membership-led campaigning, fundraising and policy influencing activity – all in pursuit of our vision to achieve an equal society for every person who has a learning disability.

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

ENABLE Scotland has continued to develop a strong relationship with Macmillan Cancer Support throughout year 2 of our funded project designed to improve the public healthcare experiences of people who have a learning disability who have either been diagnosed with cancer, or who have a family member who has been diagnosed with cancer. In October 2018, together we launched 7 Steps to Equal Healthcare – a set of guidelines, training and resources for healthcare professionals designed to enhance the support offered to individuals who have a learning disability who are affected, directly or indirectly, by a cancer diagnosis.

We have continued to enhance the involvement and participation of members through our network of 33 Adult and Youth ACE Groups (Active Communities of Empowered people who have learning disabilities). Over 2018/19, ACE Groups met with their local MSPs, MPs and Councillors, and raised issues from transport to employability. These local meetings went on to inform debate at the highest level, with MSPs taking up issues with local councils and asking questions of the Scottish Government in Parliament. ACE members also serve on the Scottish Government's Keys to Life Expert Group, and the Mobility and Access Committee – effectively demonstrating the sector-wide reach, and importance, of our membership voice. ACE published their own Annual Report for the first time in 2018/19, capturing the local impact of each group.

ACE and ACE Youth Groups worked together to deliver 23 'Get to Know Us' events during Learning Disability Week in May 2018, attended by 372 people across Scotland. #BeTheChange and the Get To Know Us events were recognised in motions lodged in the Scottish Parliament, and Change Champions delivered a presentation about their campaign approach to delegates from around the world at the Inclusion International Conference in Birmingham in May 2018.

In October 2018 ACE Change Champions, formally launched their workshop resources - #BetheChange - at COSLA (the Coalition of Scottish Local Authorities). ENABLE Scotland Change Champions delivered a presentation and workshop to the Health and Wellbeing Board - made up of Conveners of Health and Social Work from across 32 Scottish Local Authorities and professionals from Health and Social Work across Scotland. Four of the largest local authorities in Scotland – Glasgow, Edinburgh, Fife and North Lanarkshire – committed to making the Talking About Learning Disability lesson plans available to their schools.

In November, ACE change champions shared their #BetheChange workshop with 270 delegates at ENABLE Scotland's National Conference. Delegates included: people who have learning disabilities, families, health and social care professionals, education professionals, key decision makers and stakeholders. All left more informed on learning disability and prejudice; committing to #BeAFriend to people who have learning disabilities in their local area.

The campaign funding formally came to an end in 2018/19, and the #BeTheChange resources now become part of each local ACE group toolkit in communities across Scotland.

In August 2018, to mark the Year of the Young People 2018, our ACE Youth Groups received Big Lottery Funding to deliver You Can't Stop the Beat, an inclusive live music event at the popular SWG3 venue in Glasgow, featuring a live performance from X factor finalist Emily Middlemas. The event and concept was designed by our ACE Youth members, and featured a silent disco, chill out zone, a gaming zone and karaoke. STV news covered the event in its evening news bulletin.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Achievements and Performance (continued)

Over the summer of 2018/19, ENABLE Scotland supporters once again got involved in the Kiltwalk fundraising events. This year, 625 walkers raised an incredible £73,143 over four Kiltwalk events, placing ENABLE Scotland in the top ten Scottish charities participating in the event.

ENABLE Scotland was re-elected to provide the secretariat to the Cross Party Group on Learning Disability in the Scottish Parliament at its AGM on 11th September 2018. Key priorities taken forward in 2018/19 were:

- The review of the Mental Health Act in relation to Learning Disability and Autism
- The Scottish Government's Keys to Life strategy
- Social Care

We continue to respond to relevant policy consultations and provide written and oral evidence to MSPs and MPs on topics such as education, transport, social security, employment, carers issues, and health and social care.

ENABLE Scotland hosted a standing room only fringe meeting at the SNP Annual Conference in Glasgow in October 2018 on the topic of Inclusive Education, which was addressed by the Deputy First Minister, John Swinney MSP, the President of the EIS, and the Deputy Convenor of the Cross Party Group on Learning Disability.

We also hosted a fringe meeting at the COSLA and Improvement Service Annual Conference in St Andrews in October 2018 on the topic of the future of social care, which was addressed by COSLA's Health and Social Care Spokesperson Councillor Stuart Currie.

Our CEO Theresa Shearer met with the Cabinet Secretary for Social Security and Older People, Shirley-Anne Somerville MSP, to discuss how ENABLE Scotland can help the new Social Security Scotland agency to be fully accessible for people who have learning disabilities, and with the Cabinet Secretary for Health and Sport, Jeane Freeman MSP, to discuss the Scottish Living Wage and social care reform.

ENABLE Scotland twice welcomed BBC Scotland to INSPIRE House – to film interviews about the Scottish Government's Coming Home report on people who have learning disabilities being placed in institutions far from home in November, and to get our views on the Scottish Government's Budget in December.

We have continued to develop and improve the delivery of our Scottish Council. Through our annual programme of committee sessions, we have increased our efforts to facilitate the participation of our members in influencing and delivering our campaigning agenda, and elected a member who has a learning disability as Convenor of Scottish Council for the first time ever in the organisation's history.

Our Freephone information and advice line, ENABLE Direct, continues to be a valued resource for our members, taking 1,977 calls, emails, and website enquiries this year from families who are looking for information about their rights and how to access support.

In November 2018, we held our annual conference and AGM at the Strathclyde University Technology and Innovation Centre. A record 270 delegates attended on the day - an increase of 106% on attendance at the 2017 Conference – and reflected on the theme of Partnerships. The event was hosted by our President Hazel Irvine, featured a specially recorded message from the First Minister, Rt Hon Nicola Sturgeon MSP, a keynote speech from Professor James Curran, son of one of ENABLE Scotland's founding families, Gillian Pallis, Vice Dean of the University of Strathclyde Business School, and Rami Okasha, Director of Strategy and Improvement at the Care Inspectorate. 95% of attendees rated the event as good or great, and 95% said that they had learned more about the work of ENABLE Scotland as a result of attending.

January 2019 saw the start of ENABLE Scotland's 65th anniversary year, and the launch of a year long #ENABLE65 fundraising and supporter growth drive. By the end of 2018/19, an average of two new supporters every day had been recruited to join the ENABLE Scotland family, and the charity was on target to deliver the biggest number of participants in the Kiltwalk to date. A Scottish Parliament reception has been scheduled for April 2019 to mark the 65th anniversary, and the First Minister has accepted an invitation to attend. A new Ball Committee has also been convened to help support the delivery of ENABLE Scotland's biggest ever fundraising ball, scheduled for May 2019.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Significant Activities

The main activity of ENABLE Scotland (Leading the Way) is to provide personalised services to support people who have learning disabilities to have the choice and control to live the life they choose.

Achievements and Performance of ENABLE Scotland (Leading the Way)

ENABLE Scotland supports c1,100 adults and children via social care services, and c1,500 people via employability services. Throughout the year, the major continued priority for ENABLE Scotland (Leading the Way) has been to deliver excellent quality personalised services to the people we support, whilst exploring service diversification opportunities to extend access to support to other client groups.

We have continued to develop our frontline workforce to deliver quality and personalised support, building on the success of our Project Personal Assistant (Project PA) programme to continue to delivery and further develop our services to enable people to live good lives, in line with both our own values and the values of the Social Care (Self Directed Support) Scotland Act 2013 and other Scottish Government policy, such as the Keys to Life and a Fairer Scotland for Disabled People.

We have provided people supported by ENABLE Scotland (Leading the Way) with the opportunity to attend 33 ACE groups for people who have a learning disability across the country which meet monthly to discuss the issues that matter to them, including the quality of their service provision and support from ENABLE Scotland, and to feed back to us on how the organisation is run.

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

We were delighted this year to secure the opportunity to be the new provider for a service in South Lanarkshire supporting an individual to be relocated out of hospital to live in their own home for the first time. This is a significant undertaking for the charity, and has required liaison with the NHS and investment in more integrated health and social care training and recruitment practice. ENABLE Scotland is emerging as an organisation which can robustly support people who have more significant health and social care needs to live the life they choose, in the community of their choice. This is against the backdrop of a Scottish Government report, *Coming Home*, published in December 2018, which highlighted that there are 700 Scottish people who have a learning disability living out-with their resident local authority area due to lack of suitable support. We are committed to providing the opportunity for as many of these individuals to live in the community of their choice, and to prevent these situations arising in the future.

In other service delivery developments, in 2017/18, we were invited to work with some client groups in Argyll and Bute and in North Lanarkshire who did not have a learning disability, but who were identified by the commissioning local authorities as potentially being individuals who would benefit from our personalised approach to service delivery and design. This has been a positive experience both for the individuals supported, and the staff teams working with them, and we have taken this forward in 2018/19 to develop our ENABLE All model.

ENABLE All now extends the organisation's excellent quality, personalised social care services offering to a broader customer base. Since March 2018, the ENABLE All strategy has secured 27 new services across Argyll & Bute, Aberdeenshire, Fife, Glasgow and North Lanarkshire, totalling almost £300k of growth to the business. There are further opportunities in development, seven of which are particularly robust services, which, if successful, would equate to a further £585k of growth.

In relation to our workforce, we continued to advocate nationally and locally in support of the Scottish Government's commitment to pay all social care staff the Living Wage for all hours worked, and have led on negotiations locally and nationally to get us to a position of payment of £8.75 by September 2018 for waking hours, and £8.75 for all hours worked including overnight support hours from January 2019 – once we had secured the necessary level of income to do so.

We have also continued to work closely with our recognised trade union, UNISON, to keep abreast of employment law updates as they relate to the rights of our frontline staff, and to ensure that we continue to deliver on our commitment to being a great place to work. For all non-frontline staff, we also delivered a 3% salary uplift in 2018/19.

Investment in core digital infrastructure projects such as the iTrent HR system, and the scoping of a new rota management system has led to the creation of a new change management team to deliver the scoping, planning and delivery of core infrastructure and new service onboarding.

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Achievements and performance of ENABLE Scotland (Leading the Way) (continued)

In 2018/19 the organisation's first Strategic Digital Lead was recruited; phase one of this work has focused on ensuring a fit for purpose ICT architecture to enable future digital transformation in 2019/20, aligned to the deliverables and objectives of both ENABLE Scotland and The Piper Group.

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

- **ENABLE Recruits** – an internal recruitment agency model which is delivering early success in recruiting 95% of all hours contracted, and has been shortlisted for s1 jobs Internal Recruitment team of the Year 2019. The 2019/20 target will be to shift beyond 100% of all hours contracted to ensure relief coverage.
- **Reward to Retain** – a pan-Scotland pilot which demonstrates the impact of payment of a £10/hour rate on retention rates, implemented across three service areas within 2018/19 at a cost of £127k. We are monitoring the impact of this approach on recruitment and retention rates in those areas, and this will inform our own modelling and national influencing work on reward strategy for the social care workforce into 2019/20.

Our employability team, ENABLE Works, had another highly successful year. Over the course of 2018/19, the team supported over 1,500 people who have learning disabilities and other disabilities to develop their employment skills, with 420 being supported into paid work, up from 290 in 2017/18.

In line with our vision of an equal society for every person who has a learning disability in Scotland, we were delighted in 2017/18 to launch an innovative new programme with partners at Strathclyde University Business School and Scottish Power, *Breaking Barriers*, which created the opportunity for a cohort of 8 young people who have a learning disability to access higher education and work placed learning, with support provided by ENABLE Works staff, and graduate with a diploma in business education, alongside other graduates from the University of Strathclyde.

This is a first for the UK, and we are delighted to have led the development and delivery of this innovative partnership approach. 8 young people graduated from the University of Strathclyde Business School in November 2018 with a Diploma in Applied Business Skills, and a cohort of 15 young people successfully applied to enrol in the 2018/19 intake, who will also now work with our new partner, the Marriot Group, and who will have the opportunity to undertake an exchange study trip to Comillas Pontifical University in Madrid. The Breaking Barriers Programme was named as the Youth Employment Project of the Year at the Herald Diversity Awards in 2018, and was shortlisted as a finalist at the Scottish Charity Awards 2018 and the Herald Society Awards 2018.

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

In addition, funding was secured in 2018/19 has been secured for innovative new programmes in universities, supporting offenders and people from a minority ethnic background, as well as diversifying our skills base to be able to deliver employment support services for people with a sensory disability.

Further work has been undertaken to develop an infrastructure which places ENABLE Works as the market leader in Scotland. The team are now supported by a digital infrastructure which has provided improved monitoring and reporting across all programmes, whilst reducing reliance on paper-based systems.

Finally, we have worked hard to promote the quality of our service delivery model of social care and employment, and demonstrate the impact that we have on improving the quality of life for people who have a learning disability the length and breadth of Scotland.

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Achievements and performance of ENABLE Scotland (Leading the Way) (continued)

We have designed and delivered a new consolidated approach to communications, marketing and public affairs for the ENABLE Scotland charity group. Our audience reach through traditional and digital media channels has increased significantly this year, and has driven traffic to our website, which saw a 91% increase in visits across 2018/19. Many of these visits relate directly to social media recruitment marketing campaigns related to our ENABLE Recruits programme, directing interested candidates to find out more about the organisation. We also launched the organisation's first Instagram account in 2019 as part of our #ENABLE65 plan to attract younger supporters and customers. Our awareness and regard ratings with MSPs in the Scottish Parliament are in the top quartile across all sectors, and we have continued to influence change across the health and social care sector.

This public profile helps us effectively challenge public perceptions about what people who have a learning disability can achieve, and how the social care and employability workforce can develop to support our aspirations for an equal society for every person who has a learning disability.

Financial Review and Results for the Year – ENABLE Scotland Group

The consolidated results of ENABLE Scotland and its subsidiaries for the year as detailed in the consolidated Statement of Financial Activities on Page 22 was a net decrease in funds of £86,662 (2018: increase £384,827) meaning that the group ended the financial year with total reserves of £6,484,302 (2018 : £6,570,964).

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

The net increase in funds, as detailed in the Statement of Financial Activities on Page 23, was £24,899 (2018: decrease in funds of £268,886) meaning that the charity ended the financial year with total reserves of £940,209 (2018: £915,310).

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

Financial Review and Results for the Year – Subsidiary Companies:

ENABLE Scotland (Leading the Way)

The net decrease in funds was £111,561 (2018 increase in funds of £653,713) meaning that the charity ended the financial year with total reserves of £5,544,093 (2018 : £5,655,654).

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

ENABLE Trustee Service Limited

At the year end the company was managing funds for 187 trusts (2018: 202 trusts). This decrease in trusts under management reflects a number of trust closures resulting from beneficiaries' passing away and exhaustion of trust funds . The total market value of the funds held in trust as at 31 March 2019 was £11,054,009 (2018: £11,083,823).

Arrangements continue to be made with brokers Speirs & Jeffrey to deal with the investment on a discretionary basis for the majority of these funds. The market value of funds placed with Speirs & Jeffrey at 31 March 2019 was £9,641,134 (2018: £10,257,295). Funds are also invested by Smith & Williamson for one Trust valued at £522,102 (2018: £509,615); in life assurance policies with Standard Life and Scottish Widows, valued at £69,873 (2018: £67,694) and £60,783 (2018: £57,123) respectively, and in a bank account at £760,117 (2018: £218,189). Six properties that are also held within trusts were independently valued in 2018 at a total value of £1,130,000.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Investment Policy and Performance

The present investment policy is to maximise the long-term total return of the charity's investment funds in line with risks normally associated with a balanced approach to portfolio management. ENABLE Scotland's Audit and Risk Committee will oversee the performance of investments and will receive quarterly reports from the Fund Managers. Performance is measured against the FTSE 100, All Share Index and other appropriate indices. Dividend income of £30,414 was received in the 2019 financial year (2018: £33,270) and interest on investments totalled £5,537 (2018: £1,617). Realised gains of £10,650 (2018: losses £6,922) and an increase in market value of £12,480 were achieved during the financial year (2018: decrease in market value £32,330). The Trustees are satisfied with the investment return as achieved and will continue to monitor this performance.

Reserves Policy

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

As at 31 March 2019 ENABLE Scotland Group had total reserves of £6,484,302 (2018: £6,570,964) of which free reserves were £4,444,200 (2018: £4,646,389). This represents 1.6 months (2018: 1.8 months) worth of unrestricted expenditure. The Trustees will continue to endeavour to ensure careful cash management and close ongoing monitoring of risks are in place to maintain adequate free reserves.

Going concern

The Trustees have considered the application of the going concern principle. Detailed budgets are presented to and approved by the Audit & Risk Committee with regular monitoring through review of management accounts. On the basis of budgets, financial forecasting and cash flow projections the Trustees believe the going concern principle is appropriate to these financial statements.

Principal Risks and Uncertainties

Risk Management

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

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

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

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

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Principal Risks and Uncertainties (continued)

Risk and Internal Control

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

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

ENABLE Scotland

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

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

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

ENABLE Scotland (Leading the Way)

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

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

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

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

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

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

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Principal Risks and Uncertainties (continued)

Brexit

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

Plans for Future Periods

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

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

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

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

On 1st April 2019, The Piper Group was formally launched.

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

Whilst fully committed to the Piper Group at the time of preparing these accounts, subsequently to this date, the Board of Sense Scotland took the decision to withdraw from the Group. Whilst disappointed with this decision, the Piper Group has accepted it, and will support a smooth reverse integration, with the principle of no detriment to our charity beneficiaries at the heart, and ensuring that the benefits realised for ENABLE Scotland in the design and commissioning of shared infrastructure services and digital innovations are protected. ENABLE Scotland will continue as a member of the Piper Group to support its vision of a shared resource to strengthen the ability of the third sector to deliver the shared agenda of personalised social care for vulnerable people delivered by a well-motivated and rewarded workforce.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Trustees' responsibilities

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

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

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

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

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

ENABLE Scotland

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Reference and Administrative Details

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

Registered Office

INSPIRE House
3 Renshaw Place
Eurocentral
Lanarkshire, ML1 4UF

Principal Professional Advisors

Bankers

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

Auditor

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

Solicitors

MacRoberts LLP
Capella
60 York Street
Glasgow, G2 8JX

Investment Advisors

Brewin Dolphin
48 Saint Vincent Street
Glasgow G2 5TS

Board of Trustees

Robert Cowie (Chair)
Andrew Coull
Margaret Rose Whoriskey
John Roderick Brady
Andrew David Charters
Anthony James McElroy
Paul Dominic McMahon
Christopher Li-Ren Yiu
Martin Booth (appointed 26 September 2019)
Alan Meek (appointed 26 September 2019)
Karen Scott (appointed 30 August 2018) (resigned 1 April 2019)
Charles Burton Newlands (appointed 7 March 2019)
Kenneth James Pinkerton (appointed 16 May 2019)
Calum Campbell (resigned 1 April 2019)
Henry Frew Robertson (resigned 30 August 2018)

Secretary

Mhairi Frances Maguire

Key Management Personnel/Senior Management Team

Chief Executive	Theresa Shearer
Executive Director, Services	Pauline McDonald
Executive Director, Finance	Stephen Wilson
Executive Director, Campaigns & External Affairs	Jan Savage
Executive Director, People (Interim)	Susan Paton

**REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)
For the year ended 31 March 2019****Structure, Governance and Management****Governing Document**

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

Group Structure

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

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

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

The charity has been working to grow its membership and supporter base and has devised strategies both to further develop its engagement with its branch and membership networks, and to encourage a wider group of supporters to take an active interest and contribute to the charity's affairs. These efforts are now paying dividends as evidenced by the increase in our membership to over 5,000 members during 2017/18.

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

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2019

Director Appointment, Induction and Training

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

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

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

Related Parties

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

Key Management Remuneration

The Trustees consider the Board of Trustees, who are the company Directors, and the senior management team, as named on page 15, comprise the key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustee expenses are disclosed in Note 11 to the financial statements.

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

Employees

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

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

Statement as to Disclosure of Information to Auditor

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

**REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)
For the year ended 31 March 2019**

Auditor

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

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

R Cowie **Trustee**

A Meek **Trustee**

Date: 26 September 2019

INSPIRE House
3 Renshaw Place
Eurocentral
Lanarkshire
ML1 4UF

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

Opinion

We have audited the financial statements of ENABLE Scotland ("the Parent Charitable Company") and its subsidiaries ("the Group") for the year ended 31 March 2019 which comprise the consolidated and company statement of financial activities, the Group and Parent Charitable Company balance sheets, the Group and Parent Charitable Company statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charitable Company's affairs as at 31 March 2019 and of the Group's incoming resources and application of resources and the Parent Charitable Company's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and the Parent Charitable Company in accordance with the ethical requirements relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions related to going concern

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

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

Other information

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

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

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

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

Other information (continued)

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

ENABLE Scotland

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

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

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

Use of our report

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

Martin Gill (Senior Statutory Auditor)

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

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

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

**Consolidated Statement of Financial Activities (incorporating the Income & Expenditure Account)
For the year ended 31 March 2019**

Income and endowments from:	Note	Group Unrestricted Funds 2019 £	Group Restricted Funds 2019 £	Group Unrestricted Capital 2019 £	Group Total Funds 2019 £	Group Total Funds 2018 £
Donations and legacies	3	679,086	1,237	150,000	830,323	240,615
Income from charitable activities:						
Development, improvement and delivery of projects and services	4	33,054,835	4,948,439	-	38,003,274	34,325,664
Other trading activities	5	162,417	-	-	162,417	284,221
Investment income	6	37,470	-	-	37,470	35,222
Gain on sale of tangible fixed assets		-	-	-	-	748
Other income		6,402	-	-	6,402	14,778
Total income		<u>33,940,210</u>	<u>4,949,676</u>	<u>150,000</u>	<u>39,039,886</u>	<u>34,901,248</u>
Expenditure						
Raising funds	8	188,055	-	-	188,055	268,301
Charitable activities	7	33,806,367	5,101,002	-	38,907,369	34,161,743
Other trading activities		54,254	-	-	54,254	47,125
Total expenditure		<u>34,048,676</u>	<u>5,101,002</u>	<u>-</u>	<u>39,149,678</u>	<u>34,477,169</u>
Net income/(expenditure) before gains and losses on fixed asset investments		(108,466)	(151,326)	150,000	(109,792)	424,079
Gains/(Losses) on fixed asset investments	16	23,130	-	-	23,130	(39,252)
Net income/(expenditure) before transfers		(85,336)	(151,326)	150,000	(86,662)	384,827
Transfer between funds	21	64,125	(64,125)	-	-	-
Net movement in funds		(21,211)	(215,451)	150,000	(86,662)	384,827
Balances at 1 April 2018	22	5,202,697	1,368,267	-	6,570,964	6,186,137
Balances at 31 March 2019		<u>5,181,486</u>	<u>1,152,816</u>	<u>150,000</u>	<u>6,484,302</u>	<u>6,570,964</u>

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

ENABLE Scotland

Statement of Financial Activities (incorporating the Income & Expenditure Account) - Company For the year ended 31 March 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Restricted Capital 2019 £	Total 2019 £	Total 2018 £
Income and endowments from						
Donations and legacies	3	679,086	1,237	150,000	830,323	240,615
Charitable Activities:						
Grant funded projects	4	-	229,695	-	229,695	237,186
Other trading activities	5	108,163	-	-	108,163	237,096
Investment income	6	35,951	-	-	35,951	34,887
Other Income		6,402	-	-	6,402	14,778
Total Income		<u>829,602</u>	<u>230,932</u>	<u>150,000</u>	<u>1,210,534</u>	<u>764,562</u>
Expenditure						
Raising funds	8	188,055	-	-	188,055	268,301
Charitable activities	7	431,186	589,524	-	1,020,710	725,895
Total expenditure		<u>619,241</u>	<u>589,524</u>	<u>-</u>	<u>1,208,765</u>	<u>994,196</u>
Net income/(expenditure) before gains/(losses) on fixed asset investments		210,361	(358,592)	150,000	1,769	(229,634)
Gains/(Losses) on fixed asset investments	16	23,130	-	-	23,130	(39,252)
Net income/(expenditure) before transfers		<u>233,491</u>	<u>(358,592)</u>	<u>150,000</u>	<u>24,899</u>	<u>(268,886)</u>
Transfer between funds	21	(302,550)	302,550	-	-	-
Net movement in funds		<u>(69,059)</u>	<u>(56,042)</u>	<u>150,000</u>	<u>24,899</u>	<u>(268,886)</u>
Fund balances at 1 April 2018		814,670	100,640	-	915,310	1,184,196
Balances at 31 March 2019		<u>745,611</u>	<u>44,598</u>	<u>150,000</u>	<u>940,209</u>	<u>915,310</u>

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

ENABLE Scotland

Balance Sheets – Group and Company As at 31 March 2019

	Notes	Group 2019 £	Group 2018 £	ENABLE Scotland 2019 £	ENABLE Scotland 2018 £
Fixed assets					
Tangible fixed assets	15	855,286	786,308	243,707	258,246
Investments	16	461,864	889,138	461,864	889,138
		<u>1,317,150</u>	<u>1,675,446</u>	<u>705,571</u>	<u>1,147,384</u>
Current assets					
Debtors	17	6,346,962	5,462,813	622,330	332,041
Cash at bank and on hand		1,924,344	2,126,144	1,578,340	1,347,384
		<u>8,271,306</u>	<u>7,588,957</u>	<u>2,200,670</u>	<u>1,679,425</u>
Creditors: amounts falling due within one year	18	(2,874,154)	(2,463,439)	(1,966,032)	(1,911,499)
Net current assets/(liabilities)		<u>5,397,152</u>	<u>5,125,518</u>	<u>234,638</u>	<u>(232,074)</u>
Total assets less current liabilities		6,714,302	6,800,964	940,209	915,310
Provision for liabilities and charges					
	19	(230,000)	(230,000)	-	-
Net assets		<u>6,484,302</u>	<u>6,570,964</u>	<u>940,209</u>	<u>915,310</u>
Funds					
Unrestricted	22	5,181,486	5,202,697	745,611	814,670
Restricted revenue	22	1,152,816	1,368,267	44,598	100,640
Unrestricted capital	22	150,000	-	150,000	-
		<u>6,484,302</u>	<u>6,570,964</u>	<u>940,209</u>	<u>915,310</u>

Approved by the Board on 26 September 2019 and signed on its behalf by:

R Cowie **Trustee**

A Meek **Trustee**

Company No. SC278976

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

ENABLE Scotland

Consolidated Statement of Cash Flows For the year ended 31 March 2019

	Notes	Group 2019 £	Group 2018 £
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		(86,662)	384,827
Income from investing activities	6	(37,470)	(35,222)
Depreciation	15	202,282	148,065
Gain on disposal of fixed assets		-	(748)
(Increase) in debtors		(884,149)	(127,355)
Increase/(Decrease) in creditors		410,715	(58,927)
(Gain)/loss on sale of investments	16	(23,130)	39,252
Cash (used in)/ provided by operating activities		<u>(418,414)</u>	<u>349,892</u>
Cash flows from investing activities			
Interest income	6	37,470	35,222
Purchase of tangible fixed assets	15	(271,260)	(362,818)
Proceeds from sale of tangible fixed assets		-	1,000
Purchase of tangible fixed assets investments	16	(43,131)	(98,154)
Sale of tangible fixed asset investments	16	496,401	96,446
Purchase of fixed term deposits		(148,331)	(500,000)
Cash provided by/ (used in) investing activities		<u>71,149</u>	<u>(828,304)</u>
Cash flows from financing activities			
Repayment of borrowing		-	-
Cash (used in) financing activities		<u>-</u>	<u>-</u>
(Decrease) in cash and cash equivalents		(347,265)	(478,412)
Cash and cash equivalents at the beginning of the year		1,583,300	2,061,712
Cash and cash equivalents at the end of the year		<u>1,236,035</u>	<u>1,583,300</u>
Analysis of cash and cash equivalents			
Cash at bank and on hand		1,226,013	1,576,144
Cash with stockbroker	16	10,022	7,156
Total cash for cash flow purposes		<u>1,236,035</u>	<u>1,583,300</u>
Term deposits		698,331	550,000
Less cash with stockbroker		(10,022)	(7,156)
Total cash at bank and in hand		<u>1,924,344</u>	<u>2,126,144</u>

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

ENABLE Scotland

Statement of Cash Flows - Company For the year ended 31 March 2019

	Notes	2019 £	2018 £
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		24,899	(268,886)
Income from investing activities	6	(35,951)	(34,887)
Depreciation	15	14,539	17,341
(Gain)/loss on sale of investments	16	(23,130)	39,252
(Increase)/decrease in debtors		(290,289)	298,976
Increase in creditors		54,533	278,249
Cash (used in)/ provided by operating activities		(255,399)	330,045
Cash flows from investing activities			
Interest income	6	35,951	34,887
Purchase of tangible fixed assets	15	-	(1,652)
Purchase of tangible fixed assets investments	16	(43,131)	(98,154)
Sale of tangible fixed asset investments	16	496,401	96,446
Purchase of fixed term deposits		(148,331)	(500,000)
Cash from/(used in) investing activities		340,890	(468,473)
Increase/(decrease) in cash and cash equivalents		85,491	(138,428)
Cash and cash equivalents at the beginning of the year		804,540	942,968
Cash and cash equivalents at the end of the year		890,031	804,540
Analysis of cash and cash equivalents			
Notice deposits less than 90 days		879,384	796,612
Cash in hand		625	772
Cash with stockbroker	16	10,022	7,156
Total cash for cash flow purposes		890,031	804,540
Term deposits		698,331	550,000
Less cash with stockbroker		(10,022)	(7,156)
Total cash at bank and in hand		1,578,340	1,347,384

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

Notes to the Consolidated Financial Statements For the year ended 31 March 2019

1) Status of the Charity

The Charity is a registered Scottish charity and enjoys the benefits of exemption from corporation tax commensurate with that status. The Charity is limited by guarantee and has no share capital. The maximum liability of each member is restricted to £1. Details of its registered office and registered number are included on page 15.

2) Accounting policies

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

Basis of accounting

The financial statements of the charitable group have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

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

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

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

The preparation of the financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the accounting policies (see page 30).

Going concern

The Trustees have considered the application of the going concern principle. Detailed budgets are presented to and approved by the Audit & Risk Committee with regular monitoring through review of management accounts. On the basis of budgets, financial forecasting and cash flow projections the Trustees believe the going concern principle is appropriate to these financial statements.

Basis of Consolidation

The group financial statements consolidate the financial statements of ENABLE Scotland and its subsidiary undertakings drawn up to 31 March 2019.

Income

ENABLE Scotland has continued to deliver excellent quality work to champion the rights of people who have a learning disability in Scotland through projects, research, membership led campaigning, and policy influencing. This has been possible through funding received from received from local authorities, Scottish Government, trusts, fundraising activities and other funding bodies including the Big Lottery Grant Fund, Skills Development Scotland, Inspiring Scotland and the Scottish Legal Aid Board. Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

2) Accounting policies (continued)

Income (continued)

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

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

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

Expenditure

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

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

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

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £200 are capitalised.

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

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

2) Accounting policies (continued)

Hire Purchase and Lease Commitments

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

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

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

Financial instruments

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

Pension scheme

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

Taxation

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

Funds

Funds held by the charity are:

- **Unrestricted funds**
These are funds that can be used in accordance with the charitable objects at the discretion of The Trustees.
- **Restricted funds**
These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes or for specifically funded projects.
- **Restricted capital funds**
These are funds that have been received for the purchase of tangible fixed assets for specifically funded projects or services. This fund falls to be adjusted at the same rates as depreciation is charged to the Statement of Financial Activities for the assets that they refer to or in respect of items expended as revenue and covered by the grant.

Investments and investment income

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

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

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

2) Accounting policies (continued)

Judgements and Estimates

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

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

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

3) Donations and legacies Group and Company

	2019 £	2018 £
This comprises:		
Donations	87,689	165,031
Legacies	474,619	24,967
Fundraising and special events	118,015	50,617
Corporate Donation	150,000	-
	<u>830,323</u>	<u>240,615</u>

4) Income from charitable activities – Group

	Group 2019 £	Group 2018 £
Services and projects - Revenue	38,003,274	34,325,664
	<u>38,003,274</u>	<u>34,325,664</u>

Income from charitable activities – Company

	Company 2019 £	Company 2018 £
Grants receivable: Services and projects	229,695	237,186
	<u>229,695</u>	<u>237,186</u>

5) Other Trading Activities – Group

	Group 2019 £	Group 2018 £
ENABLE Trustee Service: Fee income	162,417	166,616
Fundraising event	-	117,605
	<u>162,417</u>	<u>284,221</u>

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

Other Trading Activities - Company

	Company 2019 £	Company 2018 £
ENABLE Trustee Service: Gift aid receipts	108,613	119,491
Fundraising and special events	-	117,605
	<u>108,613</u>	<u>237,096</u>

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

6) Investment income - Group

	Group 2019	Group 2018
	£	£
Income from investments	30,414	33,270
Bank interest earned	7,056	1,952
	<u>37,470</u>	<u>35,222</u>

Investment Income - Company

	Company 2019	Company 2018
	£	£
Income from investments	30,414	33,270
Bank interest earned	5,537	1,617
	<u>35,951</u>	<u>34,887</u>

7) Analysis of expenditure on charitable activities - Group

	Group Campaigns And Membership 2019	Group Projects and Services 2019	Group Governance and Support 2019	Group 2019	Group 2018
	£	£	£	£	£
Staff costs	118,985	31,277,336	1,652,224	33,048,545	29,190,544
Building and equipment	736	617,163	350,763	968,662	909,920
Vehicle and transport	7,640	450,069	2,814	460,523	434,009
Publications	15,004	96,490	10,854	122,348	77,611
Operating cost	30,103	562,611	417,851	1,010,565	1,065,486
Depreciation	-	14,539	187,743	202,282	148,065
Professional fees	6,914	616,922	723,736	1,347,572	748,517
Partner fees	-	1,208,999	-	1,208,999	1,160,811
Audit fees	-	-	27,494	27,494	18,000
Training	-	133,669	-	133,669	119,875
Travel & subsistence	-	-	2,149	2,149	1,166
Other costs	70	185,707	188,784	374,561	287,739
	<u>179,452</u>	<u>35,163,505</u>	<u>3,564,412</u>	<u>38,907,369</u>	<u>34,161,743</u>

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

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

Analysis of Governance and Support Costs - Group	Group General Support 2019 £	Group Governance Function 2019 £	Group Total 2019 £	Group Total 2018 £
Staff costs	1,629,205	23,019	1,652,224	1,671,731
Building and equipment	350,763	-	350,763	416,408
Vehicle and transport	2,814	-	2,814	17,694
Publications	10,854	-	10,854	2,178
Operating costs	417,851	-	417,851	657,658
Depreciation	187,743	-	187,743	130,724
Professional fees	723,736	-	723,736	413,257
Legal	-	-	-	-
Audit fees	-	27,494	27,494	18,000
Travel and subsistence	-	2,149	2,149	912
Other costs	188,784	-	188,784	2,639
	<u>3,511,750</u>	<u>52,662</u>	<u>3,564,412</u>	<u>3,331,201</u>

Analysis of expenditure on charitable activities – Company

	2019 Campaigns & Membership £	2019 Projects £	2019 Governance & Support £	2019 Total £	2018 Total £
Staff costs	118,985	521,672	42,747	683,404	433,830
Building & Equipment	736	682	-	1,418	(19,065)
Vehicle & Transport	7,640	6,369	2,149	16,158	39,014
Publications	15,004	72,041	-	87,045	61,549
Operating costs	30,103	69,969	-	100,072	89,311
Depreciation	-	14,539	-	14,539	17,341
Fees	6,914	92,425	8,825	108,164	97,160
Training	-	5,156	-	5,156	6,501
Other expenditure	70	4,684	-	4,754	254
	<u>179,452</u>	<u>787,537</u>	<u>53,721</u>	<u>1,020,710</u>	<u>725,895</u>
2018	<u>162,362</u>	<u>506,537</u>	<u>56,996</u>		<u>725,895</u>

Analysis of Governance and Support Costs – Company

	General Support 2019 £	Governance Function 2019 £	Total 2019 £	Total 2018 £
Salary costs	35,074	7,673	42,747	44,004
Legal (Governance)	-	-	-	-
Audit fees	-	8,825	8,825	12,080
Travel & Subsistence	-	2,149	2,149	912
	<u>35,074</u>	<u>18,647</u>	<u>53,721</u>	<u>56,996</u>
2018	<u>37,537</u>	<u>19,459</u>		<u>56,996</u>

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

8) Analysis of expenditure on raising funds

	Group 2019 £	Company 2019 £	Group 2018 £	Company 2018 £
Staff costs	142,141	142,141	151,698	151,698
Building and equipment	-	-	198	198
Vehicle and transport	1,345	1,345	2,665	2,665
Publications	4,009	4,009	5,540	5,540
Operating costs	16,629	16,629	6,486	6,486
Corporate and other events	18,739	18,739	93,766	93,766
Fees	5,192	5,192	7,948	7,948
	<u>188,055</u>	<u>188,055</u>	<u>268,301</u>	<u>268,301</u>

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

	Group 2019 £	Company 2019 £	Group 2018 £	Company 2018 £
Salaries	30,405,206	693,453	27,124,474	525,672
Social security costs	2,134,316	87,468	1,745,342	41,160
Pension costs	642,499	36,975	455,994	18,696
Redundancy	8,665	7,649	16,432	-
	<u>33,190,686</u>	<u>825,545</u>	<u>29,342,242</u>	<u>585,528</u>
	<u>No</u> 1,811	<u>No</u> 36	<u>No</u> 1,826	<u>No</u> 44

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

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

No payment was made to any trustee in respect of reimbursement of expenses relative to their role as trustee in 2019 (2018: None). No other director/trustee was in receipt of remuneration (2018: None).

The key management of the charitable company comprise the trustees, the Chief Executive Officer, the Executive Director, Services, Executive Director, Finance, Executive Director Campaigns and External Affairs, Executive Director, People and Executive Director, Employment. The aggregate remuneration in respect of key management, including pension contributions for the year ended 31 March 2019 was £504,184 (2018: £474,010).

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

10) Employee benefit costs

Pension costs met are as follows:

	Group 2019 £	Company 2019 £	Group 2018 £	Company 2018 £
Contributions to the Group Personal Pension Plan	<u>642,499</u>	<u>36,975</u>	<u>455,994</u>	<u>18,696</u>

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

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

11) Expenditure

This includes:	Group 2019 £	Group 2018 £
Reimbursement of travel and subsistence paid to Trustees	-	-
Auditor's remuneration:		
Audit services	29,594	32,180
Other services	9,875	31,756
Operating lease charges		
Rental of land and buildings	602,900	633,787
Motor Vehicles	10,196	14,430
Depreciation	202,282	148,065
Gain on disposal of fixed assets	<u>-</u>	<u>748</u>

Expenditure - Company

This includes:	Company 2019 £	Company 2018 £
Auditor's remuneration:		
Audit services	8,825	12,000
Depreciation	<u>14,539</u>	<u>17,341</u>

12) Taxation

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

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

13) Comparative for the Consolidated Statement of Financial Activities

Income and endowments from:	Note	Group Unrestricted Funds 2018 £	Group Restricted Funds 2018 £	Group Restricted Capital 2018 £	Group Total Funds 2018 £
Donations and legacies	3	237,615	3,000	-	240,615
Income from charitable activities:					
Development, improvement and delivery of projects and services	4	30,654,202	3,671,462	-	34,325,664
Other trading activities	5	284,221	-	-	284,221
Investment income	6	35,222	-	-	35,222
Gain on sale of tangible fixed assets		748	-	-	748
Other income		14,778	-	-	14,778
Total income		31,226,786	3,674,462	-	34,901,248
Expenditure					
Raising funds	8	268,301	-	-	268,301
Charitable activities	7	30,340,420	3,821,323	-	34,161,743
Other trading activities		47,125	-	-	47,125
Total expenditure		30,655,846	3,821,323	-	34,477,169
Net income/(expenditure) before gains and losses on fixed asset investments		570,940	(146,861)	-	424,079
(Losses)/gains on fixed asset investments	16	(39,252)	-	-	(39,252)
Net income/(expenditure) before transfers		531,688	(146,861)	-	384,827
Transfer between funds	21	(65,513)	75,879	(10,366)	-
Net movement in funds		466,175	(70,982)	(10,366)	384,827
Balances at 1 April 2017	22	4,736,522	1,439,249	10,366	6,186,137
Balances at 31 March 2018		5,202,697	1,368,267	-	6,570,964

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

14) Comparative for the Statement of Financial Activities – Company

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Restricted Capital 2018 £	Total 2018 £
Income and endowments from					
Donations and legacies	3	237,615	3,000	-	240,615
Charitable Activities:					
Grant funded projects	4	-	237,186	-	237,186
Other trading activities	5	237,096	-	-	237,096
Investment income	6	34,887	-	-	34,887
Other Income		14,778	-	-	14,778
Total Income		<u>524,376</u>	<u>240,186</u>	<u>-</u>	<u>764,562</u>
Expenditure					
Raising funds	7	268,301	-	-	268,301
Charitable activities	8	257,446	468,449	-	725,895
Total expenditure		<u>525,747</u>	<u>468,449</u>	<u>-</u>	<u>994,196</u>
Net (expenditure) before (losses)/gains on fixed asset investments		(1,371)	(228,263)	-	(229,634)
(Losses)/Gains on fixed asset investments	16	(39,252)	-	-	(39,252)
Net (expenditure)/ income before transfers		<u>(40,623)</u>	<u>(228,263)</u>	<u>-</u>	<u>(268,886)</u>
Transfer between funds	21	(18,705)	29,071	(10,366)	-
Net movement in funds		<u>(59,328)</u>	<u>(199,192)</u>	<u>(10,366)</u>	<u>(268,886)</u>
Fund balances at 1 April 2017		873,998	299,832	10,366	1,184,196
Balances at 31 March 2018		<u>814,670</u>	<u>100,640</u>	<u>-</u>	<u>915,310</u>

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

15) Tangible fixed assets

a) Group

	Motor vehicles £	Heritable property £	Leasehold improve- ments £	Furniture / IT equipment £	Total £
Cost					
At 1 April 2018	7,761	76,685	401,591	970,605	1,456,642
Additions	-	-	-	271,260	271,260
At 31 March 2019	<u>7,761</u>	<u>76,685</u>	<u>401,591</u>	<u>1,241,865</u>	<u>1,727,902</u>
Aggregate depreciation					
At 1 April 2018	7,761	37,342	103,823	521,408	670,334
Charge for year	-	6,795	12,701	182,786	202,282
At 31 March 2019	<u>7,761</u>	<u>44,137</u>	<u>116,524</u>	<u>704,194</u>	<u>872,616</u>
Net book value					
At 31 March 2019	<u>-</u>	<u>32,548</u>	<u>285,067</u>	<u>537,671</u>	<u>855,286</u>
At 31 March 2018	<u>-</u>	<u>39,343</u>	<u>297,768</u>	<u>449,197</u>	<u>786,308</u>

b) Company Tangible Fixed Assets

	Leasehold Improvements £	Furniture & IT Equipment £	Total £
Cost			
At 1 April 2018	338,126	151,822	489,948
At 31 March 2019	<u>338,126</u>	<u>151,822</u>	<u>489,948</u>
Aggregate Depreciation			
At 1 April 2018	84,691	147,011	231,702
Charge for year	12,701	1,838	14,539
At 31 March 2019	<u>97,392</u>	<u>148,849</u>	<u>246,241</u>
Net book value			
At 31 March 2019	<u>240,734</u>	<u>2,973</u>	<u>243,707</u>
At 31 March 2018	<u>253,435</u>	<u>4,811</u>	<u>258,246</u>

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

16) Investments

	Group 2019 £	Group 2018 £	Company 2019 £	Company 2018 £
Balance at 1 April 2018	881,982	919,526	881,982	919,526
Additions	43,131	98,154	43,131	98,154
	<u>925,113</u>	<u>1,017,680</u>	<u>925,113</u>	<u>1,017,680</u>
Realised (loss)/gain	10,650	(6,922)	10,650	(6,922)
Unrealised (loss)/gain	12,480	(32,330)	12,480	(32,330)
Disposals	(496,401)	(96,446)	(496,401)	(96,446)
	<u>451,842</u>	<u>881,982</u>	<u>451,842</u>	<u>881,982</u>
Cash balance	10,022	7,156	10,022	7,156
Balance at 31 March	<u>461,864</u>	<u>889,138</u>	<u>461,864</u>	<u>889,138</u>
Historical cost of investments	<u>406,822</u>	<u>804,369</u>	<u>406,822</u>	<u>804,369</u>

Analysis of investments at market value

	Group 2019 £	Group 2018 £	Company 2019 £	Company 2018 £
National Savings Bond	-	47,000	-	47,000
Equities	451,842	834,982	451,842	834,982
Cash	10,022	7,156	10,022	7,156
	<u>461,864</u>	<u>889,138</u>	<u>461,864</u>	<u>889,138</u>

Disclosure of items > 5% of portfolio total value:	Group 2019 £	Group 2018 £	Company 2019 £	Company 2018 £
Aviva Investors UK US Equity	29,029	56,072	29,029	56,072
JP Morgan Funds Ltd US Equity	30,597	60,190	30,597	60,190
North American	31,725	48,195	31,725	48,195

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

Subsidiary Undertakings

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

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

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

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

16) Investments (continued)

Financial information for subsidiaries as at 31 March 2019 is as follows:

Subsidiary	Class of share and % shareholding	Total income including gains £	Total expenditure including losses £	Net movement in funds after gift aid £	Aggregate net assets £
ENABLE Scotland (Leading the Way)	Ordinary 100%	37,846,980	37,775,098	(111,561)	5,544,093
ENABLE Trustee Service	Ordinary 100%	162,417	54,254	-	-

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

17) Debtors: amounts falling due within one year

	Group 2019 £	Group 2018 £	Company 2019 £	Company 2018 £
Service debtors	81,621	95,909	80,621	93,713
Legacies receivable	286,240	31,351	286,240	31,351
Income tax recoverable	10,716	10,716	10,716	10,716
Prepayments and accrued income	1,308,500	858,726	97,249	39,893
Amounts due by group companies	-	-	138,037	145,933
Grants receivable and other debtors	4,239,363	4,466,111	9,467	10,435
Piper Group	420,522	-	-	-
	<u>6,346,962</u>	<u>5,462,813</u>	<u>622,330</u>	<u>332,041</u>

18) Creditors: amounts falling due within one year

	Group 2019 £	Group 2018 £	Company 2019 £	Company 2018 £
Trade creditors	1,007,481	955,038	60,447	81,249
Other creditors	257,333	104,367	99,418	-
Taxes and social security	635,414	559,278	26,625	29,244
Accrued charges	671,348	714,475	-	56,484
Deferred revenue income	302,578	130,281	-	534
Amounts due to group companies	-	-	1,779,542	1,743,988
	<u>2,874,154</u>	<u>2,463,439</u>	<u>1,966,032</u>	<u>1,911,499</u>

The pension commitment as at 31 March 2019 included in Other Creditors was £106,092 (2018 : £83,235).

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

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

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

	Group 1 April 2018 £	Group Release of 2018 Deferrals £	Group Deferral of 2019 Income Received £	Group 31 March 2019 £
Development, improvement and delivery of projects and services	130,281	(130,281)	302,578	302,578
	<u>130,281</u>	<u>(130,281)</u>	<u>302,578</u>	<u>302,578</u>

	Company 1 April 2018 £	Company Release of 2018 Deferrals £	Company Deferral of 2019 Income Received £	Company 31 March 2019 £
Development, improvement and delivery of projects and services	534	(534)	-	-
	<u>534</u>	<u>(534)</u>	<u>-</u>	<u>-</u>

19) Provision for Liabilities & Charges

	Group 2019 £	Group 2018 £	Company 2019 £	Company 2018 £
Opening provision	230,000	230,000	-	-
Movement in year	-	-	-	-
Closing provision	<u>230,000</u>	<u>230,000</u>	<u>-</u>	<u>-</u>

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

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2019

20) Financial Commitments

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

a) Group - Operating leases

	2019 Building rental £	2019 Motor Vehicles £	2018 Building rental £	2018 Motor Vehicles £
Leases which expire in:				
Less than 1 year	378,820	11,720	508,183	7,828
In 2 to 5 years	919,329	11,765	657,983	22,383
More than 5 years	1,066,084	-	730,000	-
	<u>2,364,233</u>	<u>23,485</u>	<u>1,896,166</u>	<u>30,211</u>

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

b) Company – Operating leases

	2019 Building rental £	2019 Motor Vehicles £	2018 Building rental £	2018 Motor Vehicles £
Leases which expire in:				
Less than 1 year	200,746	-	146,000	-
In 2 to 5 years	802,983	-	553,583	-
More than 5 years	961,907	-	730,000	-
	<u>1,965,636</u>	<u>-</u>	<u>1,429,583</u>	<u>-</u>

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

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

21) Movement in funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Restricted Revenue Funds: Company					
Picking up the Pieces	19,404	-	(21,973)	2,569	-
Disability Agenda Scotland	2,070	28,295	(66,983)	36,618	-
Be the Change Campaign	31,793	-	(32,618)	825	-
ACE Youth	-	71,198	(76,878)	2,905	-
C & M ACE	2,775	105,000	(112,922)	7,922	-
Other projects	44,598	26,439	(278,150)	251,711	44,598
Total Restricted Funds - Company	100,640	230,932	(589,524)	302,550	44,598
Restricted Funds – Other Group Companies	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Kilpatrick PAL Afterschool	-	72,839	(80,753)	7,914	-
Money Worries – Fife Young Families	567	66,598	(60,135)	(7,030)	-
RASCALS Cumbernauld	(73,498)	70,710	(62,821)	65,609	-
LAC Midlothian	114,668	144,427	(132,446)	(126,649)	-
Money Support & Advice	-	29	-	-	29
SDS Fife	10,190	104,342	(84,394)	-	30,138
LAC East Renfrewshire	90,835	128,224	(125,554)	(93,505)	-
Cancer Care	-	58,708	(58,708)	-	-
Big Lottery Grant Fund – EAST project	55,755	148,797	(133,438)	-	71,114
Edinburgh All In	403,973	1,597,657	(1,732,226)	(269,404)	-
Journeys to Work	52,516	2,500	(66,075)	11,059	-
SERI	148,221	206,564	(62,248)	-	292,537
History Boys & Girls	20,565	-	-	(20,565)	-
ESF Project	12,858	215,446	(269,295)	40,991	-
Inspiring Scotland	133,704	143,298	(174,906)	-	102,096
North Lanarkshire HUB	44,957	102,500	(70,149)	-	77,308
Inverclyde Open	16,506	56,346	(46,914)	-	25,938
Edinburgh Club	13,539	9,172	(8,751)	-	13,960
North Ayrshire Schools	-	19,848	(19,656)	-	192
On The Move	7,133	-	(8,684)	1,551	-
North Lanarkshire Integration	28,324	63,198	(52,218)	-	39,304
East Dumbarton PALS	2,775	-	-	-	2,775
Fife Summer School	8,990	20,153	(7,802)	-	21,341
Fun Shine Summer Club	19,910	29,725	(27,338)	-	22,297
Kilpatrick Tues & Sat Club	-	7,720	(13,227)	5,507	-
Momentum	-	116,459	(125,561)	9,102	-
Wise	-	109,417	(117,825)	8,408	-
Remploy	-	163,453	(162,053)	-	1,400
Strathclyde University	-	86,000	(55,734)	-	30,266
North Lanarkshire Older HUB	-	66,415	(63,170)	-	3,245
BME	-	35,000	(5,157)	-	29,843
Community Jobs Scotland	-	50,689	(37,341)	-	13,348
Employability funds	-	648,497	(519,870)	305	128,932
Other projects	155,139	174,013	(127,029)	32	202,155
Total Restricted Funds – Other Group Companies	1,267,627	4,718,744	(4,511,478)	(366,675)	1,108,218
Total Restricted Funds – Group	1,368,267	4,949,676	(5,101,002)	(64,125)	1,152,816

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

21) Movement in funds (continued)

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

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

	£
Big Lottery Fund Grant – Jean’s Bothy	47,134
Big Lottery Fund Grant – EAST Project	194,530

Unrestricted Funds - Company	At 1 April 2018 £	Income £	Expenditure £	Transfers £	31 March 2019 £
General Unrestricted Fund	814,670	852,732	(619,241)	(302,550)	745,611
Unrestricted Capital Fund	-	150,000	-	-	150,000
	<u>814,670</u>	<u>1,002,732</u>	<u>(619,241)</u>	<u>(302,550)</u>	<u>895,611</u>
Other Group Companies: General Unrestricted Fund	4,388,027	33,110,608	(33,429,435)	366,675	4,435,875
Total Group General Reserve	<u>5,202,697</u>	<u>34,113,340</u>	<u>(34,048,676)</u>	<u>64,125</u>	<u>5,331,486</u>

22) Analysis of net assets between funds of the Group

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

Analysis of net assets between funds - Company

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

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

22) Analysis of net assets between funds of the Group (continued) - 2018

	Tangible Fixed assets £	Investments, net current assets less long term liabilities £	Provisions and long term liabilities £	2018 Total £
Restricted funds including capital grants				
Eurocentral	-	-	-	-
Restricted funds	-	1,368,267	-	1,368,267
Unrestricted funds	786,308	4,646,389	(230,000)	5,202,697
	<u>786,308</u>	<u>6,014,656</u>	<u>(230,000)</u>	<u>6,570,964</u>

Analysis of net assets between funds – Company – 2018

	Tangible Fixed Assets £	Investments and Net Current Assets £	2018 Total £
Restricted Funds	-	100,640	100,640
Total Restricted Funds	-	100,640	100,640
Unrestricted Funds	258,246	556,424	814,670
	<u>258,246</u>	<u>657,064</u>	<u>915,310</u>

23) Guarantees and Other Financial Commitments

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

24) Financial Instruments

	Group 2019 £	Group 2018 £	Company 2019 £	Company 2018 £
Financial assets				
Financial assets that are debt instruments measured at fair value	461,864	889,138	461,864	889,138
Financial assets that are debt instruments measured at amortised cost	8,260,590	7,578,141	2,180,487	1,668,709
	<u>8,722,454</u>	<u>8,467,279</u>	<u>2,642,351</u>	<u>2,557,847</u>
Financial liabilities				
Financial liabilities that are measured at amortised cost	1,936,162	1,773,880	1,939,407	1,881,721
	<u>1,936,162</u>	<u>1,773,880</u>	<u>1,939,407</u>	<u>1,881,721</u>

Financial assets measured at fair value comprise investments.

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

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

ENABLE Scotland

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2019

25) Post Balance Sheet event

On 11 September 2019, Sense Scotland notified their intention to withdraw from The Piper Group.

The Piper Communities Group registered office is at INSPIRE House, 3 Renshaw Place, Eurocentral, Lanarkshire ML1 4UF.