

Enable Glasgow Branch

Report and Financial Statements

Year Ended

31 March 2020

Registered Charity Number SC021077

Company Number SC250688

Enable Glasgow Branch

Annual report and financial statements for the year ended 31 March 2020

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Enable Glasgow Branch

Trustees' Annual Report for the year ended 31 March 2020

Legal and administrative information

Country of incorporation and registration

Scotland

Registered Company Number

SC250688

Registered Charity Number

SC021077

Constitution

Enable Glasgow Branch is a company limited by guarantee and a registered Scottish charity governed by its Memorandum and Articles of Association (last updated 12 October 2019).

Trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The appointment, removal, power and duties of the trustees are as set out in the Articles of Association.

The trustees of the company during the year and since the year end were:

J MacGregor (Chairperson)	S Alexander (Vice Chairperson)
J P Stewart (Vice Chairperson)	G McEwan
I Somerville (Treasurer)	I McLroy
P M L Anderson	M MacLean
A G Shanks	
E Hind	

Secretary and registered office

Colin Menabney, c/o T C Young, Merchants House, 7 West George Street, Glasgow, G2 1BA

Auditor

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

Bankers

Bank of Scotland, 54 - 62 Sauchiehall Street, Glasgow, G2 3AH

Solicitors

T C Young, 7 West George Street, Glasgow, G2 1BA

Enable Glasgow Branch

Trustees' Annual Report for the year ended 31 March 2020

The Trustees present their report together with the audited financial statements of the charity for the year ended 31 March 2020.

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

Results for the year

A statement of income and expenditure is included within the Statement of Financial Activities on page 10 and shows the deficit for the year.

Aims and objectives of the charity

The objective of the charity is to promote the welfare of adults and children with learning disabilities and their carers in Glasgow. Activities related to these objectives during the year included the provision of:

- Two registered residential units for people with learning disabilities.
- A registered supported housing and care at home service for people with learning disabilities.
- A social enterprise and training for employment service for people with learning disabilities which also offers social support.
- A range of social and recreational services
- Advice, information, and other support services for people with learning disabilities and their carers.
- Support for service users and carers to campaign on issues relating to the welfare of people with learning disabilities in Glasgow and beyond.
- Supporting people with learning disabilities to be active citizens, with the same human rights as all other citizens.

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

- To continue running high quality supported living services which respond to the needs and aspirations of each individual service user.
- To continue running its social programme, making this accessible to as many people as possible.
- To diversify the activities of the Fortune Works service, focusing on social enterprise initiatives and the health and wellbeing of services users and their families.
- To support people with learning disabilities and their carers to campaign on issues which affect or concern them.
- To respond positively to the challenges presented by the Covid 19 pandemic.
- To ensure that the organisation remains financially secure and sustainable.

Revenue costs in respect of commissioned services are met through various service contracts, with most funding for these coming from the Glasgow City Health and Social Care Partnership (HSCP). The organisation maintains an ongoing discussion with the Partnership in order to ensure that current and future revenue streams are sufficient to meet service level commitments. Continuing pressure on funding for social care will continue, and the Trustees in conjunction with senior staff are committed to maintaining high quality services that are financially sustainable.

The organisation also holds a number of grants from a number of sources, and applies for new grants in respect of specific projects. Details of these during the year are given at note 4. It also generates income through social enterprise activity at Fortune Works. We also receive donations from individuals and institutions, and undertake fundraising ventures from time to time.

Achievements and performance

Currently ENABLE Glasgow provides direct support services to more than 160 service users, a range of social opportunities to around 300 people per year, and advice and support to 341 general members.

Most service users in our commissioned services have an individual funding support package from Glasgow City HSCP. The organisation assists each service user in ensuring that such packages meet their needs adequately, and that their agreed outcomes are achieved. During the year, the organisation has worked closely with the HSCP Central Review Team in carrying out comprehensive reviews of the support needs of service users at Fortune Works. This has led to the development of much improved general links with HSCP front line staff and commissioning authorities.

The Esmond Street Advanced Support Service has further developed a range of specialist support for people with learning disabilities who have additional needs, and has forged mutually advantageous links with specialist community health staff, social workers, and academic institutions, especially in terms of Learning Disability Nurse education. It has run at full or near full capacity (22 service users) for most of the year. Balshagray House has also run at full capacity (13 service users) throughout the year. Both Esmond Street and Balshagray House are registered and inspected by the Care Inspectorate. In its inspection this year, Esmond Street retained its Grade 6 (Excellent) assessment for quality of Care and Support. In the most recent Care Inspectorate inspection at Balshagray, the unit was awarded Grade 5 (Very Good) on most standards inspected, with one standard gaining a Grade 6 (Excellent).

During the year, the organisation successfully applied to be part of the Scotland Excel Framework for Care Homes for Adults with Learning Disability (Including Autism), which came into effect in September 2019, and will run for four years from that date. This framework contract covers the Balshagray House and Esmond Street units. This was a ranked framework, based on relative quality and cost. Balshagray and Esmond Street came first and second respectively from the 55 successful applicants. Further details on the operational implications of this are given below.

The organisation also continues to be part of the Glasgow City Council Framework for Selected Adult Social Care Supports, which covers Fortune Works and our supported tenancies. This will remain in effect for five years from 1 February 2019, and the Council retains an option to extend the Framework for two further periods of one year each.

Membership

The charity has a current membership of 341 (2019 - 328). All members have an interest in the welfare of people with learning disabilities, and the majority are people with learning disability or carers. Services provided to members include information, advice, general advocacy, and other support. The organisation also campaigns for better conditions for people with learning disabilities and their carers. Members who have learning disabilities can also access our extensive social and recreational programme. All members have the right to stand for election to the governing body, and to vote at general meetings.

ENABLE Glasgow remains an important source of information and advice to members and others concerned with learning disability. Welfare rights, access to social work and health services, and legal issues remain the most common areas where members request support, and we also retain a list of relevant specialist organisations to which we can refer members where necessary. A newsletter is published ten times per year, and briefing notes on current issues are prepared for the membership. During the year, the organisation has continued to expand its use of digital social media and other information technology applications in order to improve its contact with the membership, and to make sure that information is as accessible as possible to those with limited cognitive ability.

Enable Glasgow Branch

Trustees' Annual Report for the year ended 31 March 2020

Supported Living

The organisation's supported living facilities are:

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

The Esmond Street unit supports older people with learning disability, and those who have associated additional needs such as early onset dementia. It has operated at full or near full capacity during the year. The unit has developed a range of specialised expertise in dealing with a number of complex conditions, and has established beneficial working links with a number of external agencies such as community health, social work, and academic institutions such as the University of Glasgow and Glasgow Caledonian University. The unit is registered with the Care Inspectorate which carries out a detailed inspection of the service annually.

Capital investment at Esmond Street during the year included installation of two new central heating boilers, and upgrading of the central heating system.

The model of support at Balshagray House has been reformed to take account of the fact that the service user profile is younger than was the case in the past, and the service has also invested in IT improvements in order to take advantage of digital opportunities for services users and families. This unit has also run at full capacity during the year.

During the year both the Esmond Street and Balshagray units successfully applied to be part of the 2019 Scotland Excel Framework for Care Homes for Adults with Learning Disability (Including Autism), which will remain in effect until September 2023. This contract application also provided for a significant increase in unit costs. At the time of writing, this has still not been applied by Glasgow HSCP as the purchasing authority, and we are in discussions with HSCP commissioning staff regarding this.

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

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

Fortune Works - Training for employment and day support

The core objective of the Fortune Works service is to support adults with learning disability to make a positive economic contribution to their community. This contributes to personal development, good mental and physical health, the establishment of friendships and community connections, and provides core support for individual special needs. Fortune Works also provides support to carers and families. At the end of the year, there were 125 service users at the service. Main funding is provided through a service contract with Glasgow HSCP.

As a social enterprise, Fortune Works generates income from community-based economic activity. This includes light fabrication and assembly work for private sector companies, a café, a garden centre, community landscaping, and sale of craft goods (Fortune Products). The community gardening project is run in association with Drumchapel Community Business Ltd (DCB), with a grant from Glasgow Community Planning Partnership (CPP). During the year, the CPP made it known that this stream of funding would be replaced by The Glasgow Community Fund. ENABLE Glasgow/Fortune Works has made an application to this fund which will provide for a significant expansion of our gardening work, combining this with work to raise awareness of discrimination and hate crime against people with disabilities. Glasgow City Council has made it known that decisions on the outcome of applications to this fund will be delayed until at least October 2020. However, the service has the financial resources in place to continue the care of this work until that date. All income from commercial activity is re-invested in the service.

Fortune Works continues to enjoy the security of a ten-year lease on the Drumry Road East premises, with rent fixed for at least the next two years.

Glasgow City HSCP funding for Fortune Works is subject to the terms of the Glasgow City Council Framework for Selected Adult Social Care Supports 2019. During the year, Fortune Works has helped facilitate social work reviews of more than 60 service users, after which increased support rates have been applied. This has led to a significant increase in income for the service, and this work is expected to be rolled out to all service users during the year to come.

During the year, Fortune Works has worked to promote its service to potential service users and commissioning staff in local authorities other than Glasgow. This has led to an increase in referrals and admissions from these authorities, most notably West Dunbartonshire and East Dunbartonshire.

Social/Recreational Activities

The organisation continues to run social clubs for adults with learning disabilities, and a range of one-off social events throughout the year. An average of 100 people uses our social clubs each week, and other social activities were attended by more than 300 people during the year. Demand for our social activities continues to be high, and the organisation employs a Social Activities Coordinator whose role is to oversee this programme and to develop new opportunities in response to the views expressed by service users. This work is largely supported by donations from members, friends and supporters, and does not receive funding from any statutory source. Increasingly, members with learning disabilities are playing a more direct role in planning and running these services, and this has led to a number of new events and activities being established over the year.

Campaigning and Awareness-Raising

ENABLE Glasgow members are supported to campaign on a range of issues that affect the lives of people with learning disabilities and their carers, and members who have a learning disability are a key part of this work. Much of our campaign work is in association with ENABLE Scotland. Examples during the year include:

- Continued participation in a national campaign to combat discrimination, bullying and abuse.
- Supporting members to play a direct role in local and national policy-making bodies.
- Supporting and advising people affected by changes in the welfare benefits system.
- Supporting people to access social care services and healthcare.
- Making sure our members are consulted on local policy initiatives, and supporting them to have their say in the development and implementation of these.

A core part of the organisation's campaigning work is to support people with learning disability be active citizens, and to provide them with forums through which they can express their views and raise issues that are important to them. The main forum for this work is our network of self-advocacy groups, led by the Glasgow ACE group, which has been developed further during the year. Glasgow ACE also nominates two of its members to serve as delegates to the governing body, where they are supported to represent the views of their peers and to directly influence the running of the organisation.

During the year ENABLE Glasgow has developed closer links with the Scottish Commission for Learning Disability (SCLD) which is the Scottish Government agency charged with implementing learning disability policy across Scotland. A Glasgow ACE member serves on the national Keys to Life Expert Group, which is hosted by SCLD. 'The Keys to Life' is the Scottish Government's ten-year strategy for learning disability services in Scotland, and the Expert Group is made up of people with learning disability from all over Scotland who are supported to scrutinise the implementation of the strategy.

In July 2019 Glasgow hosted the World Congress of the International Association for the Scientific Study of Intellectual and Developmental Disabilities (IASSIDD) – the first time the World Congress had been held in the UK. ENABLE Glasgow members with learning disabilities served as Ambassadors at the event, and Fortune Works provided goods for delegates' welcome packs. Fortune Works also hosted an exhibition stand. This has led to a number of new national and international connections.

ENABLE Glasgow is also a member of a number of local and national forums which campaign on a range of issues, notably ENABLE Scotland, SCLD, Glasgow Council for the Voluntary Sector, and the Scottish Parliament Cross Party Group on Learning Disability.

Review of Overall Financial Position at 31 March 2020

Income fell by £10,584 from last year. Expenditure rose by £31,659. The operating deficit for the year was £3,728 (2019: £36,515 surplus).

The net current asset position has risen by £78,585 from last year.

Financial performance against original projections was generally favourable, largely due to increased support rates being applied at Fortune Works.

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

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

Demand for the organisation's services remains high, as is evidenced by high service occupancy levels and numbers of service referrals.

As previously indicated, contracts are held through the Scotland Excel Framework for Care Homes for Adults with Learning Disability in respect of Balshagray House and Esmond Street. Contracts are held through the Glasgow City Council Framework for Selected Social Care Supports in respect of Fortune Works and our supported tenancies. The current Scotland Excel Framework will run until September 2023. The current Glasgow City Council Framework Agreement for Selected Social Care Supports will run until February 2024, with an option to extend for a further two one-year periods.

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

During the year, the organisation has continued to be a Scottish Living Wage Employer. All employees in the organisation earn a minimum of £9.30 per hour. This is compliant with the Scottish Government's requirement that all social care workers earn at least the Scottish Living Wage, and also satisfies the requirements of the framework contracts of which we are part. Staff who work overnight are also paid at least the Scottish Living Wage.

The level of depreciation charge shown continues to be higher than usual, reflecting the high level of capital investment during recent years.

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

Reserves policy

Reserves policy is decided by the Board of Trustees, with detailed ongoing operation and monitoring delegated to the General Purposes Sub-Committee. Cash reserves are held on deposit with the Bank of Scotland.

Total funds held at the end of the reporting period stand at £2,433,091 (2019: £2,436,819). The value of free unrestricted general reserves at the end of the reporting period stands at £697,814.

The Trustees' broad policy in relation to reserves is that the level of these should represent between three and six months' operating costs. On current levels of expenditure, application of this policy would entail the organisation holding reserves of between £728,902 and £1,457,804. Trustees recognise that the position at 31 March 2020 shows a reserves level lower than this. Over the year, the Trustees' policy has been to add gradually to reserves where possible, following unusually high levels of capital investment in recent years, and the increase in net current assets this year reflects that policy.

Going concern

ENABLE Glasgow funding for services comes mainly from Glasgow HSCP through a range of service contracts. At the outset of the pandemic restrictions, the HSCP made it known that funding for these services would continue as normal during the lockdown period, and commissioning staff at the HSCP re-confirmed this during the external audit. Therefore service income has been unaffected by the pandemic so far, and this is likely to remain the case as restrictions are gradually lifted.

As essential front-line services, supported living services have continued to operate through the lockdown period, and have been operating at capacity or near capacity during this time. This being the case, income has been unaffected, and the Trustees expect this to continue. In the early stages of lockdown, the fact that service users needed more support, and some staff were required to self-isolate as a precaution, led to an increase in staffing costs. This was offset by a grant from the Scottish Government Wellbeing Fund, and the staffing situation has now stabilised. There was no outbreak of Covid 19 in either of our supported living services.

At Fortune Works, HSCP funding has remained in place as normal, and the HSCP has made it known that this will continue as the service begins to gradually reintroduce an in-house service. Income generated from social enterprise activities has stopped during the closure period, but this has been more than offset by reductions in expenditure in areas such as transport, catering, and external activities.

The organisation has experienced a reduction in donations and fundraising income. However, direct services are not reliant on this income, and charitable receipts are generally used for non-contractual activities such as social clubs and special events. It has not been possible to run the social programme during lockdown, so expenditure on this has been minimal.

During the year, the organisation successfully applied to be part of the Scotland Excel Framework for Care Homes for Adults with Learning Disability (Including Autism), which came into effect in September 2019, and will run for four years from that date. This framework contract covers the Balshagray House and Esmond Street units. This was a ranked framework, based on relative quality and cost. Balshagray and Esmond Street came first and second respectively from the 55 successful applicants.

The organisation also continues to be part of the Glasgow City Council Framework for Selected Adult Social Care Supports, which covers Fortune Works and our supported tenancies. This will remain in effect for five years from 1 February 2019, and the Council retains an option to extend the Framework for two further periods of one year each.

No staff have been furloughed under the Job Retention Scheme, and the Trustees do not expect to make any redundancies in the foreseeable future as a result of the Covid 19 pandemic.

The organisation has no loan finance in place, and with the exception of the Fortune Works buildings which are rented, all buildings are owned freehold and outright. The organisation has continued to incur rental costs in respect of the Fortune Works buildings during the pandemic, and this is funded by HSCP contractual income. No major capital expenditure is planned during the year to come.

The above being the case, it is the Trustees' belief that the organisation will be secure as a going concern for the foreseeable future and have therefore prepared the financial statements on a going concern basis.

Investment powers and performance

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

Although the organisation does not currently hold an investment portfolio, Trustees may choose to do so at some point in the future.

Related parties

The Trustees of the charity are not paid for fulfilling their role as Trustees. Voluntary members are reimbursed for travel and other subsistence expenses reasonably incurred whilst undertaking the business of the charity. Other related party transactions are disclosed in note 18.

Risk Management

Risk management policy is decided by the Board of Trustees and appropriate Sub-Committees, and is implemented on a day-to-day basis by managerial and financial staff, with input from external professionals as appropriate. External scrutiny of the organisation's health and safety policy and procedures is delegated to a suitably qualified external company, with day-to-day implementation of this delegated to service managers. Health and Safety documentation and on-site health and safety provisions were comprehensively reviewed by our external advisers in December 2019. This review found a compliance rate of 98%, and any outstanding issues have now been addressed.

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

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

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

These regulators have confirmed that the organisation is compliant with regulations under their respective jurisdictions during the year, and these outcomes have been communicated to the Trustees. The Care Inspectorate carries out annual on-site inspections of the organisation's registered services. All standards inspected at all units during the year were awarded grades of 5 ('Very Good') or higher.

Managing financial risk

The reforms to the service model that have been implemented in recent years reflect the need to continue running good quality services at a time when funding for social care services has been constrained. The organisation is in regular contact with commissioning authorities with a view to ensuring that its services are financially sustainable going forward.

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

Part of the Trustees' strategy to ensure financial sustainability is to ensure that service costs are met through contracted income, and that one-off grants are not used to meet revenue costs in core services, except in the case of special projects. The organisation has successfully applied for a number of grants in respect of specific projects during the year, and details of these are given at note 4.

Enable Glasgow Branch

Trustees' Annual Report for the year ended 31 March 2020

Covid-19

In March 2020 it became evident that there would be a significant outbreak of the Covid 19 Coronavirus, and that the UK and Scottish governments would be implementing radical measures to limit the effects of this outbreak. The Trustees recognised that this would disproportionately affect people with learning disabilities, their carers, and families, and that the organisation should take immediate measures to take account of these effects.

Our supported living services were closed to all but essential visitors in early March, with enhanced infection control measures being implemented. Fortune Works was closed to service users at the same time. Following the UK government's announcement on 23rd March 2020, all non-essential staff were redeployed to work at home, and the organisation's IT system was reconfigured in order to facilitate this.

At Fortune Works, a remote welfare system was put in place in order to support service users at home, with appropriate links to a range of statutory services. Special measures were also put in place to protect front line staff in supported living services.

At the time of writing, Scotland is in Phase 3 of the Scottish Government's Route Map for relaxation of Covid 19 restrictions. However, special restrictions on a range of social care services remain in place. Very limited visiting is now allowed in our supported living services. Staff in supported living services and office staff who attend the office for any reason are tested for the virus on a weekly basis. Fortune Works is preparing for a return to partial in-house service, having installed a range of resources to enable social distancing, infection control, and temperature testing.

All of our services follow daily guidance from regulatory agencies such as the Care Inspectorate, Health Protection Scotland, and Glasgow Health and Social Care Partnership (HSCP). To date, there has been no significant outbreak of Covid 19 in any of our services.

Qualifying third party indemnity provisions

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

Organisational governance

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

The organisation maintains the following sub-committees:

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

These Sub-Committees oversee particular areas of work as delegated by the Board of Trustees and are required to report to the Board of Trustees at each meeting. Members of Sub-Committees (with the exception of the General Purposes Sub Committee) need not necessarily be members of the Board of Trustees. The General Purposes Sub Committee, which comprises Office Bearers of the charity plus other trustees as decided by the main Board, bears responsibility for detailed scrutiny of financial issues. Other working groups are established from time to time for specific purposes as decided by the Board of Trustees.

During the year, the Trustees reviewed the organisation's Articles of Association, and one minor procedural change was made regarding the quorum for meetings of the Trustees, which was approved by the membership at a Special General Meeting in October 2019. The charitable aims of the organisation were not changed.

The Trustees recognise that the constraints on physical meetings caused by the Covid 19 pandemic mean that it will not be possible to hold physical meetings for at least part of 2020. Therefore the Trustees have agreed temporary delegation of powers on certain issues to the General Purposes Sub Committee in order to take urgent decisions, and the organisation's Articles of Association also have provision for remote meetings using information technology. While it is not possible to hold meetings in the normal way due to pandemic restrictions, Trustees are kept informed with monthly written updates and full papers in lieu of each quarterly physical meeting.

Recruitment, training and induction of trustees

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

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

Senior management

The senior management team of the charity consists of:

Colin Menabney	-	Chief Executive Officer
Steven Potts	-	Finance Manager
Theresa Campbell	-	Supported Living Manager
Anne Ainsworth	-	Fortune Works Manager

The Chief Executive Officer and senior management team is accountable to the Board of Trustees for the effective day-to-day running of the organisation. Details of the senior management team's remuneration are given in note 18. Senior managers' remuneration and terms and conditions of employment are set by the General Purposes Sub Committee.

Enable Glasgow Branch

Trustees' Annual Report for the year ended 31 March 2020

Trustees' responsibilities

The Trustees are responsible for preparing the Annual 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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.

The trustees of the charity, who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on page 1.

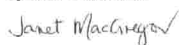
Auditor

The trustees have taken all the steps that they ought to have taken to make themselves aware of any information needed by the charity's auditors for the purpose of their audit and to establish that the auditors are aware of that information. The trustees are not aware of any relevant audit information of which the auditors are unaware.

BDO LLP has expressed willingness to continue in office and a resolution to re-appoint the company as auditors will be proposed at the annual general meeting of the charity.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

By order of the board



J MacGregor

Chairperson

Date: 27 October 2020

Enable Glasgow Branch

Independent Auditor's Report to the Members and Trustees of Enable Glasgow Branch

Opinion

We have audited the financial statements of Enable Glasgow Branch ("the Charitable Company") for the year ended 31 March 2020 which comprise the Statement of Financial Activities (incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and 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 Charitable Company's affairs as at 31 March 2020 and of its 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 regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements 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 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 Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The other information comprises the Trustees' Annual 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.

We have nothing to report in this regard.

Opinion on other matter 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 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 Trustees' report has been prepared in accordance with applicable legal requirements.

Enable Glasgow Branch

Independent Auditor's Report to the Members and Trustees of Enable Glasgow Branch

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Trustees' report.

We have nothing to report in respect of the following matters where 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 or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a strategic report.

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 Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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
28 October 2020

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

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

Enable Glasgow Branch

Statement of Financial Activities (incorporating income and expenditure account) for the year ended 31 March 2020

Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £
Income from:						
<i>Donations and legacies</i>						
Donations	26,812	4,117	30,929	18,203	1,422	19,625
Legacies	3,000	-	3,000	67,921	-	67,921
<i>Charitable activities</i>						
Grant income	-	18,337	18,337	-	79,107	79,107
Income from residents	-	1,478,262	1,478,262	-	1,470,872	1,470,872
Training support allowance	-	1,264,319	1,264,319	-	1,163,777	1,163,777
<i>Other trading activities</i>						
Social enterprise income	-	103,067	103,067	-	101,071	101,071
Other fund raising activities	12,950	-	12,950	7,543	-	7,543
<i>Investments</i>						
Investment income	16	-	16	-	-	-
<i>Other income</i>						
Insurance proceeds	-	-	-	11,548	-	11,548
Total Income	42,778	2,868,102	2,910,880	105,215	2,816,249	2,921,464
Expenditure on:						
<i>Charitable activities</i>						
	(102,910)	(2,812,698)	(2,915,608)	(100,090)	(2,783,859)	(2,883,949)
Total Expenditure	(102,910)	(2,812,698)	(2,915,608)	(100,090)	(2,783,859)	(2,883,949)
NET INCOME	(60,132)	55,404	(4,728)	5,125	32,390	37,515
Transfers between funds	110,209	(110,209)	-	76,824	(76,824)	-
Other recognised gains or losses						
Actuarial (loss) / gain on defined benefit pension scheme	(5,000)	-	(5,000)	8,000	-	8,000
Restriction of asset on defined benefit pension scheme	6,000	-	6,000	(9,000)	-	(9,000)
NET MOVEMENT IN FUNDS	51,077	(54,805)	(3,728)	80,949	(44,434)	36,515
Reconciliation of funds:						
Total funds brought forward	2,315,763	121,056	2,436,819	2,234,814	165,490	2,400,304
TOTAL FUNDS CARRIED FORWARD	2,366,840	66,251	2,433,091	2,315,763	121,056	2,436,819

The Statement of Financial Activities includes all recognised gains and losses in both the current and prior year. All amounts relate to continuing activities.

The notes on pages 13 to 25 form part of these financial statements.

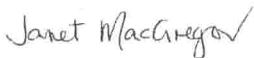
Enable Glasgow Branch

Balance Sheet as at 31 March 2020

COMPANY NUMBER SC250688	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible fixed assets	10		1,724,580		1,806,893
			<u>1,724,580</u>		<u>1,806,893</u>
Current assets					
Debtors	11	83,885		243,688	
Cash at bank and in hand		784,824		553,315	
		<u>868,709</u>		<u>797,003</u>	
Creditors: amounts falling due within one year	12	<u>160,198</u>		<u>167,077</u>	
Net current assets			708,511		629,926
Net assets excluding pension			<u>2,433,091</u>		<u>2,436,819</u>
Pension asset / (liability)	19		-		-
Net Assets including pension			<u>2,433,091</u>		<u>2,436,819</u>
Funds					
Unrestricted funds	15		2,366,840		2,315,763
Restricted funds	15		66,251		121,056
Total Funds	16		<u>2,433,091</u>		<u>2,436,819</u>

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

The financial statements were approved by the Board and authorised for issue on 27 October 2020



J MacGregor

Chairperson



I Somerville

Treasurer

The notes on pages 13 to 25 form part of these financial statements.

Enable Glasgow Branch

Statement of Cash Flows for the year ended 31 March 2020

	2020 £	2019 £
Cash flows from operating activities:		
<i>Net income for the reporting period (as per the statement of financial activities)</i>	(3,728)	36,515
Adjustments for:		
Depreciation charges	119,252	114,045
Interest received	(16)	-
Decrease/(increase) in debtors	159,803	(55,464)
(Decrease) in creditors	(6,879)	(37,049)
	<hr/>	<hr/>
Net cash provided by operating activities	268,432	58,047
	<hr/>	<hr/>
Cash flows from investing activities:		
Purchase of tangible fixed assets	(36,939)	(64,167)
Interest received	16	-
	<hr/>	<hr/>
Net cash (used in)/provided by investing activities	(36,923)	(64,167)
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	231,509	(6,120)
Cash and cash equivalents at beginning of the reporting period	553,315	559,435
	<hr/>	<hr/>
Cash and cash equivalents at end of period	784,824	553,315
	<hr/> <hr/>	<hr/> <hr/>
Analysis of cash and cash equivalents		
	2020 £	2019 £
Cash at bank and in hand	784,824	553,315
	<hr/>	<hr/>
Total cash and cash equivalents	784,824	553,315
	<hr/> <hr/>	<hr/> <hr/>

Analysis of changes in net debt

	At 1 April 2019 £	Cash flows £	At 31 March 2020 £
Cash and cash equivalents			
Cash	553,315	231,509	784,824
	<hr/>	<hr/>	<hr/>
	553,315	231,509	784,824
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 13 to 25 form part of these financial statements.