

Charity registration number SC016961 (Scotland)

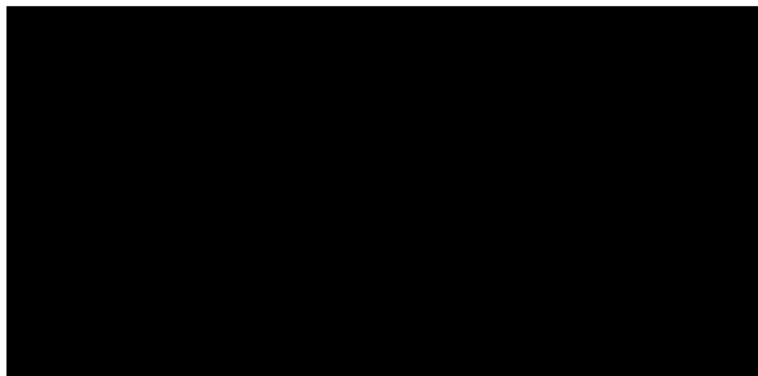
**ENABLE (EDINBURGH BRANCH)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# ENABLE (EDINBURGH BRANCH)

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees



### Charity number

Charity number (Scotland)

SC016961

### Registered office

9 Balfour Drive  
East Calder  
EH53 0TS

### Independent examiner

Johnston Smillie Ltd  
5 South Gyle Crescent Lane  
Edinburgh  
EH12 9EG

### Bankers

Bank of Scotland  
206 St Johns Road  
Edinburgh

Barclays Bank  
Edinburgh

### Solicitors

Connell & Connell WS  
10 Dublin Street  
Edinburgh  
EH1 3 PR

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# ENABLE (EDINBURGH BRANCH)

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# ENABLE (EDINBURGH BRANCH)

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The main aims and objectives of ENABLE are to provide support, information and services for people with learning disabilities and their families.

The Edinburgh branch runs a number of different clubs and activities for its members, which are well supported and popular. These are run by volunteers to whom the branch is very grateful for giving up their time. There are no employees.

### **Achievements and performance**

As always, we begin by thanking everyone who helps the Branch in so many ways. Most of what we do as a Branch would usually go into running our three clubs: the Wednesday Club, the Thursday Club and the Saturday Disco. Without the help of the people who organise and run them there would be no clubs. We are very grateful to a loyal team of helpers, including the group of Best Buddies who helped with the club, for all their hard work. Our particular thanks go to the members of the Branch Management Committee and for the support given to us by the Office Bearers. Committee members continue to be responsible, on a rota system, for opening and closing the building, running the coffee bar and performing membership checks.

We have continued to support the ACE Group which is still meeting regularly by Zoom. Ivan Cohen, one of our committee members, is still closely involved with ACE.

We continue to work closely with FAIR and with the Edinburgh and Lothians Branch of Downs Syndrome Scotland.

### **Financial review**

The level of reserves held by the charity is £366,698 (2024: £360,985), of which £nil is restricted (2024: £61) and £56,321 designated (2024: £56,321). Income has increased to £41,276 (2024: £35,901) while resources expended have decreased to £35,563 (2024: £35,816) resulting in a net surplus in the year of £5,713 (2024: £85).

### **Policy on reserves and investments:**

The office bearers confirm that on a fund by fund basis, the branch's assets are available and adequate to fulfil the obligations of the Edinburgh Branch of ENABLE. The available, unexpended reserves are, in these uncertain financial times, held at a level that helps to fund the charity's ongoing activities as well as be available for use in maintaining the ageing property. Temporary surpluses of cash are held in suitable interest-bearing bank deposit accounts with the charity's bankers.

The charity maintains restricted and unrestricted funds dependent on the nature of the funds received.

The committee has periodically reviewed its procedures for minimising internal risk and the strategy for investing funds.

### **Risk Assessment**

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. There are adequate reserves, and the charity remains a going concern.

## **ENABLE (EDINBURGH BRANCH)**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Plans for future periods**

The charity plans to continue with its main objectives as above. There are also plans made for many new activities during the year.

#### **Structure, governance and management**

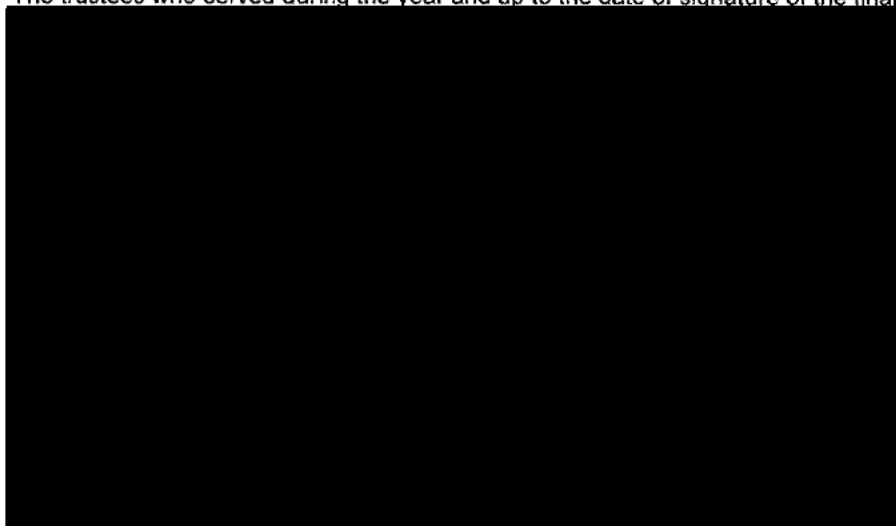
The Organisation is an unincorporated association and is governed by the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Constitution of the charity.

The Trustees are elected or re-elected by the Board of Trustees at an annual general meeting. The induction process for new Trustees involves informal training by the existing Trustees. The new Trustee is also provided with the charity's Constitution, prior year accounts and prior year meeting minutes.

As this is a relatively small charitable organisation the decision-making process is performed by at least two of the Board of Trustees, as they are heavily involved in the day to day running of the charity.

Although constituted as a separate charity, we consider ourselves as a branch of ENABLE Scotland which has its head office in Glasgow but has no other related parties except as shown in the notes to the accounts.

The trustees who served during the year and up to the date of signature of the financial statements were:



## **ENABLE (EDINBURGH BRANCH)**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Trustees' Responsibilities in relation to the Accounts**

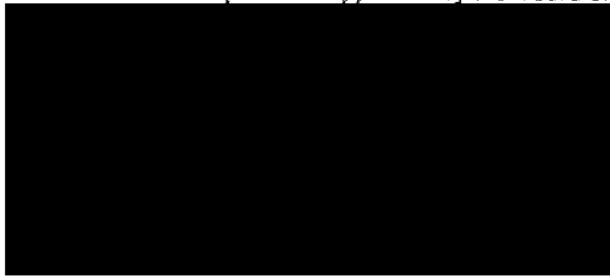
Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Constitution of the charity. 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.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities FRS 102.

The trustees' report was approved by the Board of Trustees.



# ENABLE (EDINBURGH BRANCH)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ENABLE (EDINBURGH BRANCH)

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I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 5 to 15.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

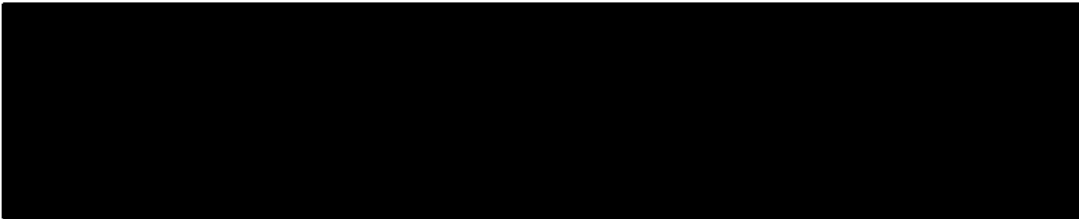
#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Johnston Smillie Ltd  
5 South Gyle Crescent Lane  
Edinburgh  
EH12 9EG

Dated: 20/02/25

## ENABLE (EDINBURGH BRANCH)

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	Notes	£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	3	5,025	-	5,025	6,724	-	6,724
Charitable activities	4	14,778	-	14,778	11,703	-	11,703
Other trading activities	5	14,305	-	14,305	14,143	-	14,143
Investments	6	5,601	-	5,601	3,029	-	3,029
Other income	7	1,567	-	1,567	302	-	302
<b>Total income</b>		<u>41,276</u>	<u>-</u>	<u>41,276</u>	<u>35,901</u>	<u>-</u>	<u>35,901</u>
<b>Expenditure on:</b>							
Charitable activities	8	35,502	61	35,563	34,342	1,474	35,816
<b>Total expenditure</b>		<u>35,502</u>	<u>61</u>	<u>35,563</u>	<u>34,342</u>	<u>1,474</u>	<u>35,816</u>
<b>Net income/(expenditure) and movement in funds</b>		5,774	(61)	5,713	1,559	(1,474)	85
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>360,924</u>	<u>61</u>	<u>360,985</u>	<u>359,365</u>	<u>1,535</u>	<u>360,900</u>
<b>Fund balances at 31 March 2025</b>		<u>366,698</u>	<u>-</u>	<u>366,698</u>	<u>360,924</u>	<u>61</u>	<u>360,985</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# ENABLE (EDINBURGH BRANCH)

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		27,752		29,991
<b>Current assets</b>					
Debtors	15	679		679	
Cash at bank and in hand		340,661		332,595	
		<u>341,340</u>		<u>333,274</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(2,394)</u>		<u>(2,280)</u>	
<b>Net current assets</b>			<u>338,946</u>		<u>330,994</u>
<b>Total assets less current liabilities</b>			<u><u>366,698</u></u>		<u><u>360,985</u></u>
<b>The funds of the charity</b>					
Restricted income funds	17		-		61
Unrestricted funds			<u>366,698</u>		<u>360,924</u>
			<u><u>366,698</u></u>		<u><u>360,985</u></u>

The financial statements were approved by the trustees on

31-8-25

# ENABLE (EDINBURGH BRANCH)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Enable is an unincorporated charity registered in Scotland with registered office address 9 Balfour Drive, East Calder, Livingston, EH53 0TS.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds originally denominated as unrestricted income which have been set aside to be used for a designated purpose in the future.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ENABLE (EDINBURGH BRANCH)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. The trustees consider there is only one activity of the charity and therefore no costs are apportioned.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT, which cannot be recovered.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Plant and equipment	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ENABLE (EDINBURGH BRANCH)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies (Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	5,025	6,724

### 4 Charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Memberships	1,800	1,405
Coffee bar income	10,568	8,674
Raffle income	2,410	1,624
	<u>14,778</u>	<u>11,703</u>

# ENABLE (EDINBURGH BRANCH)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	14,305	14,143

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,601	3,029

### 7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,567	302

## ENABLE (EDINBURGH BRANCH)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 8 Charitable activities

	Total 2025 £	Total 2024 £
Depreciation and impairment	2,239	3,072
Coffee bar expenditure	7,386	6,972
Branch membership	250	250
Printing, postage & telephone	358	227
Repairs & Renewals	1,193	896
Heat & light	8,009	8,491
Cleaning	5,743	6,053
Miscellaneous expenses	962	1,370
Parties & functions	6,463	5,214
Insurance	566	991
	<u>33,169</u>	<u>33,536</u>
Share of governance costs (see note 9)	2,394	2,280
	<u>35,563</u>	<u>35,816</u>
<b>Analysis by fund</b>		
Unrestricted funds	35,502	34,342
Restricted funds	61	1,474
	<u>35,563</u>	<u>35,816</u>

The trustees consider there is only one charitable activity which is to provide support, information and services for people with learning disabilities and their families.

#### 9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,394	2,280
	<u>2,394</u>	<u>2,280</u>
<b>Analysed between:</b>		
Charitable activities	2,394	2,280
	<u>2,394</u>	<u>2,280</u>
<b>Governance costs comprise:</b>	2025 £	2024 £
Independent examination fees	2,394	2,280
	<u>2,394</u>	<u>2,280</u>

# ENABLE (EDINBURGH BRANCH)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

<b>10</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	2,239	3,072
		<u>          </u>	<u>          </u>

#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 12 Employees

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<u>          </u>	<u>          </u>

There were no staff employed by the charity, therefore there are no staff or pension costs.

There were no employees whose annual remuneration was more than £60,000.

#### 13 Taxation

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

#### 14 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	144,584	9,223	153,807
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	144,584	9,223	153,807
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 April 2024	114,593	9,223	123,816
Depreciation charged in the year	2,239	-	2,239
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	116,832	9,223	126,055
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 March 2025	27,752	-	27,752
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	29,991	-	29,991
	<u>          </u>	<u>          </u>	<u>          </u>

# ENABLE (EDINBURGH BRANCH)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>15</b>	<b>Debtors</b>		<b>2025</b>	<b>2024</b>
	Amounts falling due within one year:		£	£
	Other debtors		679	679
			<u>        </u>	<u>        </u>
<b>16</b>	<b>Creditors: amounts falling due within one year</b>		<b>2025</b>	<b>2024</b>
			£	£
	Accruals and deferred income		2,394	2,280
			<u>        </u>	<u>        </u>

### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Resources expended £	At 31 March 2025 £
The Martin Connell Trust	61	(61)	-
	<u>        </u>	<u>        </u>	<u>        </u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
EnableLink	1,408	(1,408)	-
The Martin Connell Trust	127	(66)	61
	<u>        </u>	<u>        </u>	<u>        </u>
	<u>1,535</u>	<u>(1,474)</u>	<u>61</u>

#### Purpose of funds:

##### Restricted funds

EnableLink: This project is intended to establish a structured volunteering programme within the Branch. This could support and strengthen existing club activities, and potentially identify new activities in which the Branch could become involved.

The Martin Connell Charitable Trust: This donation is the result of a funding application and the Branch received a cheque of £1,000 from The Martin Connell Trust to develop the volunteering activities.



# ENABLE (EDINBURGH BRANCH)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Designated funds	56,321	-	-	56,321
General funds	304,603	41,276	(35,502)	-
	<u>360,924</u>	<u>41,276</u>	<u>(35,502)</u>	<u>366,698</u>
	<u><u>360,924</u></u>	<u><u>41,276</u></u>	<u><u>(35,502)</u></u>	<u><u>366,698</u></u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2024</b>
	£	£	£	£
Designated funds	56,321	-	-	56,321
General funds	303,044	35,901	(34,342)	304,603
	<u>359,365</u>	<u>35,901</u>	<u>(34,342)</u>	<u>360,924</u>
	<u><u>359,365</u></u>	<u><u>35,901</u></u>	<u><u>(34,342)</u></u>	<u><u>360,924</u></u>

#### Purpose of Designated Funds:

The designated funds have been set aside to carry out roof repairs, to purchase and install a new heating system and to replace the kitchen.

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
<b>At 31 March 2025:</b>			
Tangible assets	27,752	-	27,752
Current assets/(liabilities)	338,946	-	338,946
	<u>366,698</u>	<u>-</u>	<u>366,698</u>
	<u><u>366,698</u></u>	<u><u>-</u></u>	<u><u>366,698</u></u>
	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	29,991	-	29,991
Current assets/(liabilities)	330,933	61	330,994
	<u>360,924</u>	<u>61</u>	<u>360,985</u>
	<u><u>360,924</u></u>	<u><u>61</u></u>	<u><u>360,985</u></u>

## **ENABLE (EDINBURGH BRANCH)**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2025***

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#### **20 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).