

REGISTERED COMPANY NUMBER: 1405937 (England and Wales)
REGISTERED CHARITY NUMBER: 276422

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2018
FOR
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2018**

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**ENABLEABILITY
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2018. The trustees have adopted the provisions of 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 2015).

**ENABLEABILITY
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charitable company are:

- To provide care, welfare, interest and advancement of disabled people and their families and carers in the locality.
- To respond to the needs of the above people.

Enable Ability has the general aims of contributing to the quality of disabled people and those related to them in the greater Portsmouth area.

The main objectives for the year 2017/18 were as follows:

(i) Our largest project to deliver both financially, due to the large numbers of staff employed, and operationally owing to the very high numbers of children attending, is our Specialist Children's Play-scheme and our biggest priority was to ensure this was able to be continued. Again the scheme ran to capacity throughout the year and the families involved continue to tell us just how much they value this service.

(ii) Our contract with Portsmouth City Council to run the Play-schemes was extended to 1st April 2019 and it is hoped that this will be extended further within the next financial year. We are indebted to the City Council for continuing to support us in this way, without which we would find helping families through Play-schemes a tremendous financial burden. This funding comes via the Short Breaks Grant Scheme from a Central Government fund that has been allocated to Portsmouth City Council for supporting families of children with disabilities.

We have continued to run the scheme out of Redwood Park School in every school holiday period and, with over 100 staff employed through the year - and approximately 150 children with disabilities attending, this means that the work required in preparation as well as the attention to detail is paramount. With this project we aim to give much needed respite to carers and families during the school holiday periods, sometimes offering families their only chance to give time to siblings in the family and we aim to provide stimulation, challenge and lots of fun to all those that attend. The setting at Redwood Park School is designed for children with disabilities and so is ideal for our usage with superb facilities, including the use of a swimming pool.

The balance of the play-scheme funding is mainly made up from parental fees; however a hardship fund is maintained so that no child is excluded due to affordability issues. The superb feedback we receive shows not only the appreciation of parents and children for the scheme but just how dedicated and hard-working the staff-members who run it really are.

Having achieved the full occupancy of our play-schemes over the past year it has been highlighted to us that the demand for places continues to grow, even more so following the move to pre-payment cards for parents. As a result of this we have had to both implement a waiting list for places and scale down the number of days the young people can attend from those requested. Following a detailed analysis of the Summer 2017 play-scheme and parent questionnaires, ways in which the scheme could be increased were carefully considered, keeping in mind the tremendous cost this would incur. It was ultimately agreed that, owing to the availability of additional income for children with very high dependency needs, the forthcoming year would offer an increase in capacity to take approximately 60 children every day.

We believe that we have achieved our main objectives by maintaining all of our existing services at or near capacity whilst successfully obtaining the funding to achieve this. In addition we have started to implement the 3 to 5 year strategy plan drawn up over the past year. The first stage of the plan was to have two deputy-managers, one responsible for 16+ and adults whilst the other would be responsible for children's services. Project leader roles were also re-configured to ensure that we had the best possible management structure and team in place.

Hampshire Teenage Project aimed to extend its provision into a holiday scheme. This has been partially achieved via numerous work experience programmes that were put in place for our young people to attend and will be further realised within the next 12 months through arrangements already made for our young people to attend the National Citizens Service programme for three weeks during the summer of 2018. Subject to achieving the necessary funding it is planned that this will roll-out into a holiday scheme for all school holiday periods within the next 2-3 years.

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OBJECTIVES AND ACTIVITIES

Objectives and aims

It has been some years since the charity had a new video in place to showcase its services to funders, future and current service users as well as staff and volunteers and of course the general public who might like to know what we are all about. It was decided therefore to commission a 12 minute video and have a shorter version available for those wishing to gain just a snapshot on our web-site. One of our patrons, Fred Dinenage, provided the introduction and the end result is now available for all to see - we were very happy with the outcome and think that it does the job very effectively.

Services Maintained

Summer Play Scheme: Following the closure of the Buddying and Befriending Service, eligible parents have received pre-payment cards from Portsmouth City Council; these have now given them the freedom to decide how best to use their allocated funds. As a result of this our Specialist Summer Play Scheme, which is considered to provide superb value for money, was inundated with requests for places. As a substantial number of Play Scheme places are already accessed through social worker referrals for high dependency needs children, the demand for the Play Scheme is at its highest ever level. We have increased the numbers being accepted to try to meet some of this new demand, as can be seen from the following figures:

Over the summer period 123 children attended (98 in 2017, 99 in 2016 & 96 in 2015) for a total of 982 days (886 in 2017) with 111 staff including 14 agency staff (88 staff in 2017 & 79 in 2016) employed to give support, stimulate and care; this was mainly on a one to one basis via a wide range of activities. Transport to and from Redwood Park School was made available to the children via the use of our own and other hired mini-buses.

Each week of the Play-Scheme had a theme and the first was all about people who help us. Children were encouraged to take on roles as doctors and nurses and learned some first-aid; they also became firemen - putting out tissue fires - and subsequently, as gardeners, they learned about flower arranging. The second week was the Wild West, where Red-Indian head-dresses and fabric printed bandanas were made; sensory rain-making ideas were also explored. Week 3 was the Oscars and a photo booth was set up to catch everyone in their finery (a privacy screen was created from recycled materials for them when they were changing). Then, for the final week, the theme was Festival Week; visiting musicians came along at different times and 'Boogie Mites' ran a workshop (with structured dance and music). Musical instruments were made for use at the festival whilst others were engaged with the baking of cakes. During the scheme visits were made to Southsea beach, a local farm and the outdoor lido in Bournemouth.

Inclusive Summer Play Schemes: Children with moderate levels of disability were supported to join in more main-stream holiday play-schemes as a result of the staffing support that we put in place for them. This year six settings were able to be accessed; 50 children attended for a total of 4,598 hours with 20 staff being employed. This was a reduction on past years due to a smaller number of the settings that now offer play-scheme places in the city.

All of our play-workers were required to complete a programme of relevant training before the start and it is again gratifying to report that the feedback from users and their families at the end of the summer was tremendous.

Other Holiday Play Schemes: Every other school holiday was covered by our specialist and inclusive play-schemes; the specialist scheme ran for 28 days with a total of 43 staff employed to support the attendance of 25 children each day over the year. Here the programme covered Easter cake and hot-cross bun making, space exploration - emphasising the importance of re-cycling (by making space ships and rockets out of recycled paper and straw), a hover-craft trip to the Isle of Wight, apple-bobbing and pumpkin carving at Halloween, Chinese lantern making and hand printed new-year resolutions just after Christmas and then, in February, there was kite making and the planting of spring bulbs.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018

OBJECTIVES AND ACTIVITIES

Objectives and aims

EA Portsmouth Teenage Holiday Scheme: The EA Teenage Scheme offers trips and activities during school holiday periods and this year the scheme helped out at the Portsmouth Victorious Festival. It is aimed at young people with disabilities up to the age of 24 and meets at the Charles Dickens Centre in Buckland. The numbers attending have been at near maximum for the past two years and for the summer period alone 29 young people (28 in 2017) attended and were assisted by 10 staff (8 in 2017) giving the equivalent of 261 days of activities (199 in 2017).

Saturday Club: The aim is to provide stimulating activities for children with very high dependency needs during school term-time; it also offers their families, friends and carers much needed respite. The project is run out of Redwood Park School with transport available to families as required. The numbers for this year cannot be exactly matched with previous years as they were increased from the beginning of January as a result of a successful grant bid to Children in Need; additional funding was also received from grant makers and fee payments. During the year 80 children attended with 66 staff supporting them. Activities included a National Hat Day parade, children making their own sparklers for Guy Fawkes night, the use of coloured spaghetti to explore texture and make pictures, and lots of themed day activities.

Child Befriending: This is an on-going service which gave 8,488 hours (8,456 in 2017) on a mainly one to one befriending basis to very high need children during the year. 68 staff were employed to deliver the service to 50 clients. Physical activities included walking, swimming, badminton and sports clubs; there were outings to Play Zone & Krazy Kaves, theatre trips, horse riding, baking and dance sessions were attended. The young people were also supported in attending new groups.

Sitting Service: This service essentially ended within the first six months of the financial year following the issue of the Pre-Payment Cards. It was originally set up to support families needing respite support in their homes whilst they were out for the evening. During the year we provided 760 hours to 40 families through 30 dedicated staff. Whilst it has remained an option for parents since that time there has been minimal take-up as other projects (and especially the Play-Scheme) offer greater value for money.

Adult Befriending: A service which does what it says, primarily giving one-to-one befriending to adults by offering companionship, support and encouragement to those who are socially or physically isolated through disability. In the age range of 18 to 25 years the service was reduced with 2,639 hours of befriending being provided (3,189 in 2017) by 18 staff (20 in 2017) to support 16 clients (22 in 2017). Befriending for adults over the age of 25 however increased with 2,051 hours of support being provided (1,928 in 2017) by 11 befrienders (10 in 2017) to support 16 clients (12 in 2017). Additionally, within the NEET project (for young people who are Not in Education, Employment, or Training), 1 befriender gave 85 hours of support to 1 client - this being similar to the previous year.

PALS (Partnership for Active Leisure Scheme): This project has had another amazing year, with another 30+ families joining the group. The age range has been changed to 5-12 and this has allowed for more age and stage appropriate activities. Changing the age range has also given greater confidence to prospective families in their young person's ability to make friends with children of a similar age.

PALS have continued to encourage and support the social and emotional development in their young people by instilling independence and self-worth through strong and positive relationships. The service continued to offer a relaxed and supportive environment, where young people can really flourish and just be themselves.

Owing to the success of last year's outdoor education sessions, PALS has decided to make it a mainstay in their yearly programme; 28 young people have attended at least one of these sessions, covering fire building, den building, pond dipping and learning about wild habitats. 10 young people are set to gain their John Muir Outdoors Award later on in 2018.

PALS has also started to engage the young people in art, theatre and music in order to gain their Arts Award; sessions have included watching a production of 'Beauty and the Beast' and clay workshops as well as painting, printing and collaging.

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FOR THE YEAR ENDED 31 MARCH 2018**

OBJECTIVES AND ACTIVITIES

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This year 42 volunteers have given a total of 704 hours of their time to support the development of our young people. The PALS team would like to take this opportunity to thank all of our volunteers for their hard work this year; it really does make all the difference to our young people to have strong supportive staff at their sessions.

Wheelchair Basketball: It has been another good year for our Wheelchair Basketball Club which now has 28 young people who regularly attend the sessions every Wednesday from 5.00 to 7.30 pm. Making slight changes to our offer last year means that our group is now more inclusive, with our youngest player at 7 and our oldest at 28, and we now support young people with and without disabilities.

This year two of our young people have started training with Team GB; these two young ladies have come on so much since they have been coming to our club as, when they first started they were very shy and unconfident. Seeing them push into the big league is fantastic and we couldn't be more proud of them.

We are also helping one other young person with their transition onto a national league team based locally and we hope to have them attend regularly with our support very soon.

We are very lucky to have such wonderful volunteers at wheelchair basketball who have given up over 350 hours of their time over the last twelve months to support our young people to improve their lives and self-esteem both on and off the court. Our club would not be the same without the input of our three regular volunteers, Pete, Tom and Jay who, when their length of service is combined, have volunteered every Wednesday for over 19 years! We cannot thank them enough for their continued support.

EA Sports Club: This ran on a Friday evening during term-time at Charter Sports Academy providing sporting opportunities for young people with a variety of mild to moderate disabilities aged 5 to 25. The sessions consist of 5.30 to 7pm with sports hall usage including basketball, football and team games, then 7pm to 7.45 is the swimming session. Both are staffed by a leader and deputy along with help from volunteers. Approximately 30 families regularly attend.

Portsmouth Youth Project (PYP): This now has over 40 young people registered, 30/35 of whom attend two or more activities a month. One of PYP's great strengths is the development of friendships that are carried on away from the Project itself, whereby the young people choose to meet up outside of the group for social activities. A wide variety of group activities occurred during the year, including social clubs, trips to the cinema and bowling, plus journeys further away to amusement parks and other attractions. Parents have commented that their young people have grown in social skills, confidence and self-esteem since becoming part of PYP.

Hampshire Youth Project (HYP): The newly named HYP reflects how the majority of our Projects are currently moving on from being teenagers to young people aged 20 years plus. The Project currently has over 40 young people actively registered from South East Hampshire to participate in over 200 hours of activities throughout the year; 60 hours of these were devoted to work experience and volunteering opportunities. On average, 13 young people attend individual sessions over a total of 56 activities over the year. The young people continue to be offered various opportunities to take part in a huge array of activities; some of these were venue-based in Fareham and Havant whilst others took place further afield - for example the 'Thorpe Park' in Chertsey and the iFLY indoor skydiving experience in Basingstoke.

Such experiences were rewards to those who had worked so hard throughout the year in a volunteering capacity.

One young person's parent said "without the help and support of Mary and her team, Jack would not have had these experiences. We have tried to get him into employment, but there is very little support out there and charity groups like this make such an enormous difference to the lives of people like us and especially people with additional needs like Jack. It is so important to keep these services available and open to as many people as possible. As a family, having someone with complicated needs can have a hugely negative impact. Being able to access support and advice - as well as being able to trust that your son or daughter is well cared for is something that cannot be underestimated."

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Advocacy: The Advocacy service provides additional support for many clients that are finding it difficult to get the benefits that they are entitled to. Although this is one of the key areas, we also support our clients through many other courses of the support services provided by the government and the local authorities, including housing, health care and education. The Diversity appears to grow on a daily basis as cuts from all areas continue to attack those who are persistently assessed for no apparent reason and are continually being appraised for the same disability. The waiting times for answers and assessments are putting a lot of our clients under unnecessary pressure in the hope that they give up. Proving that they are entitled to a certain benefit, many clients find themselves in a vulnerable position not knowing how to face the many demands of the paperwork and dealing with getting the required proofs of entitlement. This can be very frustrating for them, their families and carers. We continue to support them through these times. In the last year here at Enable Ability we have received over 300 phone calls resulting in 134 cases with 18 going to tribunals.

A typical case example is when a client of ours was refused the mobility component of the personal independence payment (PIP); the clue is in the title. Our client's independence was threatened because he was refused this part of his claim, he has great difficulty walking and has to wear specially made footwear and the problem was trying to get this point over to the department; to do this we suggested a photo of both his feet and the specialist footwear. They relented on this suggestion and after a tribunal he was awarded the appropriate benefit.

We will continue to support our most vulnerable members of society by giving them a voice.

Public Benefit: The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The Trustees refer to public benefit throughout this report.

FINANCIAL REVIEW

Investment powers and policy

Under the memorandum and Articles of Association, the charitable company has the power to make any investment which the Trustees feel fit.

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2018**

FINANCIAL REVIEW

Overview

The objectives and activities that we set ourselves as Trustees for 2017 have been fully achieved and all of our services have been fully maintained. Not only this but objectives and aims noted within the first 5 pages of this report, show overall increases to the number of service users we have helped, together with an increase in the number of hours offered to them. Inevitably, when your main commodity is people, there is a cost. Our volunteers are of course invaluable to us but running a professional service also means employing and keeping good staff. To do this we have not only kept ahead of the government minimum pay policy but unlike some other employers we have maintained the pay differentials throughout our salary structure; meaning our staff are paid for the responsibility that they take on. Furthermore the continued training, monitoring and DBS checking of staff together with pension auto-enrolment all comes at a cost to the charity and this cost will only grow as we move forward.

The Charity's aim has always been to be prudent and therefore every project is individually reviewed on a regular basis by Trustees to ensure they are financially viable and our income streams balance against our expenditure over the long-term. All of our income is spent on our services and our administration costs are constantly monitored so that income meets the Charity's objectives and aims; it does not go on administration. We have close budgetary monitoring, we are transparent in all of our dealings and therefore will not risk the future of the Charity financially.

Designated Funds

We received a legacy from the Estate of Mr Aubrey Gant of £232,600 in 2015 and the Trustees at that time decided that these funds should be set aside to possibly purchase a premise for our young people's 'Hub Project.' Since then Adult Services within Portsmouth have changed with the outsourcing of some services. This has made the Trustees re-think purchasing a property and rather look to develop the services we currently have and the needs of our clients. The funds will therefore continue to be designated until the correct project is identified.

Reserves policy

The Trustees feel that there is a need to have sufficient funds in reserve to cover all of our services to our client group for at least 3 months should there be a down-turn and our income streams stop. When calculating our reserves we do not include play-schemes as these would not proceed unless funding was in place - or at least confirmed before-hand. Our general reserve has therefore now been set at £139,000 and this will be maintained throughout 2018/19. Our aim is also to be able to replace our wheelchair accessible mini-bus when it becomes necessary and to this end £4,000 is allocated to a Mini-Bus Reserve Fund each year; currently the fund stands at £28,000.

Long and Short Term Financial Objectives

Our aim is to maintain all of our existing services and to develop these services as per our 3 to 5 year plan. Our short-term aim therefore is to continue to maintain our existing income streams and to seek new grant funding so that our income meets all expenditure. In the longer term our designated funds will be used to start up and develop new projects to meet the needs that our clients have; see future plans on page 8.

Contribution of Volunteers

The charity is blessed with the aid of many volunteers, especially within youth projects and advocacy. Within these areas ad-hoc hours are given to support and advise disabled people and a monetary figure could not be placed on this support. Enable Ability does aim to recognise its volunteers through the presentation of certificates for time given. The charity also has an annual volunteering event where all of our volunteers are freely invited to attend a social event, where they are all duly recognised. Our volunteers do so much to help the Charity and we send them our great thanks and gratitude.

Future Possible Concerns to Trustees: We are aware that the number of children with disabilities in Portsmouth is still on the increase and therefore the demand for our services continues to grow - this gives us the following concerns:

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FINANCIAL REVIEW

Overview

- 1) **Costs:** Overhead costs are constantly reviewed to ensure that every saving possible to the Charity's administration is made. However, with the minimum wage scheduled for annual increases, together with pension auto-enrolment employer percentage contribution set to increase and with the high cost of liability insurance (and this increasing), the charity's expenditure continues to escalate just standing still. Therefore additional funding streams will need to be sought to cover the items mentioned above and even more so to cover the additional needs requested by our clients. Whilst the Trustees maintain strong control through budgeting and careful monitoring of every project individually this must be maintained and more work done in seeking additional funding going forward to cover the above cost increases.
- 2) **Strategic Future:** A 3 to 5 year plan has been developed to move the Charity forward and to meet the needs of our client base as we see ourselves as a client led charity. We are constantly changing and need to continue to evolve around the needs of the disabled people we serve. It is most important that this happens, especially as any Charity which does not listen and act on what matters most to its clients has a limited future. It is hoped that everyone who currently supports the charity agrees with the way it moves forward and continues to support its work; without such support our future progress could be of some concern.

FUTURE PLANS

Our main objective is to maintain all of our existing services, which currently run at or near capacity and to obtain the funding to achieve this. In addition to this we want to continue to implement our 3 to 5 year strategy plan.

Portsmouth Youth Scheme: It is planned for a regular weekly project during school term-time and holiday scheme to be introduced, this for young adults aged 18 to 25.

Hampshire Youth Project: These young people currently meet on a weekly basis and it is planned for this to be extended into a holiday scheme.

PALS: With the groups numbers growing so well it is planned to split into two age groupings; currently 5 to 12 year olds meet together. The older group could then amalgamate with the sports and leisure club.

Sports Club: With members requesting more than just a sports club it is planned to rebrand the scheme into a sports and leisure club.

Social Enterprise: To develop a feasibility study to view how a social enterprise may enable our clients to move into employment / training.

Web-Site: This to be completely revamped and thus be more user friendly and to boost the Charities presence in our digital age.

Longer Term

All of our services are needs-led and are only developed to meet demand in a planned and financially prudent way, thus ensuring all projects stand on a sound financial footing.

Enable Ability works very hard to ensure its name is synonymous with exceptional standards of care and support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Enable Ability is a registered charity (charity number: 276422) and a company limited by guarantee (company number: 1405937). Charity registration was achieved in 1950 and company status in 1979.

The charitable company is governed by its Memorandum and Articles of Association which were revised in October 2001.

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**REPORT OF THE TRUSTEES
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are appointed by the Members at the Annual General Meeting in accordance with the charitable company's Memorandum and Articles of Association. No external bodies have the right to appoint trustees.

Pay/Salary Setting: All of our workers jobs have up to date job descriptions and these are compared to local authority pay-scales each year. These are then assimilated to ensure our pay scales/job descriptions match those of the local authority. In addition to this we have increased all hourly paid staff aged 25 and over by 2% to firstly ensure our lowest paid staff are receiving the minimum wage but also to keep the differentials throughout our pay structure.

Organisational structure

The board of trustees, or the Executive Committee, of between 6 and 12 members who meet regularly, administer the charitable company. A manager is appointed by the trustees to manage the day-to-day operations of the charitable company.

Induction and training of new trustees

New trustee directors are introduced to the operations of the organisation and are given information on the responsibilities of being a trustee and director as well as copies of the charitable company's Memorandum and Articles of Association. Training is provided to trustee directors when required.

Trustee details

Name	Background	Skills/Experience for Enableability
Jon Muller	Social Services	* Strategy and service development * Senior operational manager * Social services Inspector
Stuart Elsom	Registered Disabled	* Registered disabled * Music (at Horizon Centre and PDF) * 28 years committee experience
Joe Harbour	Finance	* Financial management * Senior financial manager * Treasurer for various charities
Drew Ramsey	IT Business	* Technical IT * Programme management * Business management
Nicole Quinquenel	Legal	* Administration * Legal process
Jeanette Hawkins	Education	* Parent of disabled child * Administration
Bill John	IT Business	* Programme management * Business management * Graphics/photography, website management
Ken Bowen	Children's services & Education	* Child development and disability * Special educational needs * Safeguarding
Paul Fielon	Education	* Education process * School management

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FOR THE YEAR ENDED 31 MARCH 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
1405937 (England and Wales)

Registered Charity number
276422

Registered office
311-313 Copnor Road
Portsmouth
Hampshire
PO3 5EG

Trustees

J Muller	Chair
S Elsom	Vice Chair
D Ramsay	Vice Chair
J Harbour	Honorary Treasurer
J Hawkins	
K Bowen	
R Harbour	- resigned 7 June 2018
N Quinquenel	
P Fielon	- appointed 22 November 2017
W John	- appointed 8 May 2018

A third of the trustees, the longest serving third, are required to retire by rotation each year at the annual general meeting but may seek re-election.

The Trustee required to retire at the forthcoming annual general meeting are Mr J Harbour, Mr S Elsom & Mr D Ramsay. All three Trustees have offered themselves for re-election.

Company Secretary
R Soutar

Auditors
Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Solicitors
Blake Morgan
Harbour Court
Compass Road
North Harbour
Portsmouth
Hampshire
PO6 4ST

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REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Lloyds
38 London Road
Portsmouth
Hampshire
PO2 0LR

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Enableability (A Company Limited by Guarantee) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Morris Crocker Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on and signed on its behalf by:

.....
J Muller - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

Opinion

We have audited the financial statements of Enableability (A Company Limited by Guarantee) (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the 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 relating 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and 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, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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 on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date:

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,191	5,110	13,301	10,973
Charitable activities					
Services to disabled people and their families	5	2,537	485,168	487,705	484,705
Other trading activities	3	21,534	164,116	185,650	149,699
Investment income	4	48,857	-	48,857	47,219
Total		<u>81,119</u>	<u>654,394</u>	<u>735,513</u>	<u>692,596</u>
 EXPENDITURE ON					
Charitable activities					
Services to disabled people and their families	6	229,592	524,481	754,073	699,225
Total		<u>229,592</u>	<u>524,481</u>	<u>754,073</u>	<u>699,225</u>
Net gains/(losses) on investments		(4,828)	-	(4,828)	9,797
NET INCOME/(EXPENDITURE)		<u>(153,301)</u>	<u>129,913</u>	<u>(23,388)</u>	<u>3,168</u>
Transfers between funds	17	<u>129,913</u>	<u>(129,913)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(23,388)</u>	<u>-</u>	<u>(23,388)</u>	<u>3,168</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>618,148</u>	<u>-</u>	<u>618,148</u>	<u>614,980</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>594,760</u></u>	<u><u>-</u></u>	<u><u>594,760</u></u>	<u><u>618,148</u></u>

The notes form part of these financial statements

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AT 31 MARCH 2018**

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	12	150,798	154,670
Investments	13	174,891	183,802
		<u>325,689</u>	<u>338,472</u>
 CURRENT ASSETS			
Debtors	14	89,950	38,936
Cash at bank		249,336	270,246
		<u>339,286</u>	<u>309,182</u>
 CREDITORS			
Amounts falling due within one year	15	(70,215)	(29,506)
		<u>269,071</u>	<u>279,676</u>
 NET CURRENT ASSETS			
		<u>269,071</u>	<u>279,676</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>594,760</u>	<u>618,148</u>
 NET ASSETS			
		<u>594,760</u>	<u>618,148</u>
 FUNDS			
	17		
Unrestricted funds		594,760	618,148
Restricted funds		-	-
		<u>594,760</u>	<u>618,148</u>
 TOTAL FUNDS			
		<u>594,760</u>	<u>618,148</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
J Muller -Trustee

.....
J Harbour -Trustee

The notes form part of these financial statements

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	(25,809)	(20,447)
		<u> </u>	<u> </u>
Net cash provided by (used in) operating activities		<u>(25,809)</u>	<u>(20,447)</u>
Cash flows from investing activities:			
Purchase of fixed asset investments		(512,528)	(198,747)
Sale of fixed asset investments		501,404	135,025
Interest received		2,682	8,584
Dividends received		13,341	3,706
		<u> </u>	<u> </u>
Net cash provided by (used in) investing activities		<u>4,899</u>	<u>(51,432)</u>
Change in cash and cash equivalents in the reporting period		<u>(20,910)</u>	<u>(71,879)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>270,246</u>	<u>342,125</u>
Cash and cash equivalents at the end of the reporting period		<u><u>249,336</u></u>	<u><u>270,246</u></u>

The notes form part of these financial statements

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2018**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(23,388)	3,168
Adjustments for:		
Depreciation charges	3,872	4,618
Interest received	(2,682)	(8,584)
Dividends received	(13,341)	(3,706)
Unrealised (Gains)/Losses on investments	20,035	(9,781)
Increase in debtors	(51,014)	(12,267)
Increase in creditors	40,709	6,105
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	(25,809)	(20,447)
	<hr/> <hr/>	<hr/> <hr/>

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Long leasehold	- 25% on reducing balance
Fixtures and fittings	- 20% on cost and 20% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Individual fixed assets costing £500 or more are capitalised at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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 restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. Auto-enrolment through the NEST scheme for hourly paid staff is implemented as staff become eligible.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

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

2. DONATIONS AND LEGACIES

	2018 £	2017 £
Donations from individuals and corporate entities	11,388	9,128
Gift aid income	1,913	1,845
	<u>13,301</u>	<u>10,973</u>

3. OTHER TRADING ACTIVITIES

	2018 £	2017 £
Membership income	360	298
Fees	162,830	134,706
Mini bus hire charges	60	480
DBS Charges	8,279	7,352
Events	14,121	6,863
	<u>185,650</u>	<u>149,699</u>

4. INVESTMENT INCOME

	2018 £	2017 £
Rents received	32,834	34,929
Investment income	13,341	3,706
Interest on UK bank balances	418	865
Interest - UK fixed interest securities	2,264	7,719
	<u>48,857</u>	<u>47,219</u>

All investment income is derived from assets held in the United Kingdom.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2018 £	2017 £
Grants	Services to disabled people and their families	<u>487,705</u>	<u>484,705</u>

Grants received, included in the above, are as follows:

	2018 £	2017 £
Sobell foundation	5,000	4,999
Children In Need	33,680	12,729
Act Foundation	10,000	9,091
Local Authorities	418,717	429,210
Big Lottery Fund	10,000	-
Zurich Community Trust (UK) Ltd	-	3,000
Hampshire & IOW Community Foundation	6,590	7,249
Boshier Hinton Foundation	-	2,000
Discovery Foundation	-	500
Garfield Weston Foundation	-	3,500
Percy Bilton Charity	-	500
Bailey Thomas Charitable Trust	-	2,500
Cash For Kids	1,218	1,672
Morrisons	-	7,755
Maximus Foundation UK	2,500	-
	<u>487,705</u>	<u>484,705</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 7) £	Totals £
Services to disabled people and their families	<u>625,006</u>	<u>129,067</u>	<u>754,073</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Services to disabled people and their families	<u>126,067</u>	<u>3,000</u>	<u>129,067</u>

Support costs, included in the above, are as follows:

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

7. SUPPORT COSTS - continued

Management

	2018	2017
	Services to disabled people and their families £	Total activities £
Administrative payroll costs	37,252	35,241
Staff expenses	325	352
Minibus running costs	5,239	5,771
Volunteer expenses	1,189	853
Training	11,999	9,718
Telephone	3,380	4,664
Postage and stationery	8,315	9,106
Insurance	9,019	8,460
Rates and water	2,073	1,981
Light and heat	1,253	1,099
Legal and professional fees	26,203	21,385
Equipment and copier	9,150	5,801
Maintenance and cleaning	2,811	5,803
Recruitment and publicity	3,319	1,012
Sundry expenses	511	2,803
Depreciation	3,872	4,619
Bank charges	157	117
	<u>126,067</u>	<u>118,785</u>

Governance costs

	2018	2017
	Services to disabled people and their families £	Total activities £
Auditors' remuneration	<u>3,000</u>	<u>3,000</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2018	2017
	£	£
Auditors' remuneration	3,000	3,000
Depreciation - owned assets	<u>3,872</u>	<u>4,618</u>

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

9. TRUSTEES' REMUNERATION AND BENEFITS

The key management personnel of the Charity comprises the manager who is responsible for the day-to-day activities of the charity. Total remuneration and benefits of the key management personnel was £39,624 (2017:£32,893)

There were no trustees' remuneration or other benefits for the year ended 31st March 2018 nor for the year ending 31st March 2017.

Trustees' expenses

During the year two (2017: two) trustees were reimbursed for various out-of-pocket expenses on behalf of the charity totalling £1,266 (2017: £2,467).

10. STAFF COSTS

	2018	2017
	£	£
Salaries and wages	485,486	527,537
Social security costs	59,276	10,925
Pension costs	20,105	8,131
	<u>564,867</u>	<u>546,593</u>

The average number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2018	2017
Charitable activities	22	22
Support	1	1
	<u>23</u>	<u>23</u>

No employee received emoluments in excess of £60,000 (2017: none).

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,778	6,195	10,973
Charitable activities			
Services to disabled people and their families	4,274	480,431	484,705
Other trading activities	11,356	138,343	149,699
Investment income	47,219	-	47,219
	<hr/>	<hr/>	<hr/>
Total	67,627	624,969	692,596
EXPENDITURE ON			
Charitable activities			
Services to disabled people and their families	109,703	589,522	699,225
	<hr/>	<hr/>	<hr/>
Total	109,703	589,522	699,225
Net gains/(losses) on investments	9,797	-	9,797
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(32,279)	35,447	3,168
Transfers between funds	35,447	(35,447)	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	3,168	-	3,168
RECONCILIATION OF FUNDS			
Total funds brought forward	614,980	-	614,980
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>618,148</u>	<u>-</u>	<u>618,148</u>

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £
COST			
At 1 April 2017 and 31 March 2018	<u>180,926</u>	<u>43,048</u>	<u>30,863</u>
DEPRECIATION			
At 1 April 2017	29,440	43,047	29,512
Charge for year	<u>1,770</u>	<u>-</u>	<u>270</u>
At 31 March 2018	<u>31,210</u>	<u>43,047</u>	<u>29,782</u>
NET BOOK VALUE			
At 31 March 2018	<u>149,716</u>	<u>1</u>	<u>1,081</u>
At 31 March 2017	<u>151,486</u>	<u>1</u>	<u>1,351</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2017 and 31 March 2018	<u>35,720</u>	<u>7,532</u>	<u>298,089</u>
DEPRECIATION			
At 1 April 2017	35,720	5,700	143,419
Charge for year	<u>-</u>	<u>1,832</u>	<u>3,872</u>
At 31 March 2018	<u>35,720</u>	<u>7,532</u>	<u>147,291</u>
NET BOOK VALUE			
At 31 March 2018	<u>-</u>	<u>-</u>	<u>150,798</u>
At 31 March 2017	<u>-</u>	<u>1,832</u>	<u>154,670</u>

Freehold land and buildings include freehold land of £63,000 that is not depreciated.

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

13. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 April 2017	174,681	9,121	183,802
Additions	258,451	254,077	512,528
Disposals	(242,952)	(258,452)	(501,404)
Revaluations	(20,035)	-	(20,035)
	<u>170,145</u>	<u>4,746</u>	<u>174,891</u>
 NET BOOK VALUE			
At 31 March 2018	<u>170,145</u>	<u>4,746</u>	<u>174,891</u>
At 31 March 2017	<u>174,681</u>	<u>9,121</u>	<u>183,802</u>

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	89,950	38,936
	<u>89,950</u>	<u>38,936</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other creditors and accruals	3,000	15,985
Accruals and deferred income	67,215	13,521
	<u>70,215</u>	<u>29,506</u>
	2018 £	2017 £
Brought forward	13,521	14,929
Amount released to incoming resources	(13,521)	(14,929)
Amount deferred in year	67,215	13,521
	<u>67,215</u>	<u>13,521</u>
Carried forward	<u>67,215</u>	<u>13,521</u>

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
Fixed assets	150,798	-	150,798	154,670
Investments	174,891	-	174,891	183,802
Current assets	277,821	61,465	339,286	309,182
Current liabilities	(8,750)	(61,465)	(70,215)	(29,506)
	<u>594,760</u>	<u>-</u>	<u>594,760</u>	<u>618,148</u>

17. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted funds				
General fund	385,548	(153,301)	129,913	362,160
Hub project designated fund	232,600	-	-	232,600
	<u>618,148</u>	<u>(153,301)</u>	<u>129,913</u>	<u>594,760</u>
Restricted funds				
Befriending fund	-	10,750	(10,750)	-
Advocacy fund	-	(12,277)	12,277	-
Playscheme fund	-	59,086	(59,086)	-
Saturday Club fund	-	2,395	(2,395)	-
PALS fund	-	(22,053)	22,053	-
Child befriending	-	51,097	(51,097)	-
Hampshire Teenage Project	-	(3,605)	3,605	-
Portsmouth Teenage Project	-	19,365	(19,365)	-
EA Sports Club	-	(3,342)	3,342	-
Youth Scheme	-	28,497	(28,497)	-
	<u>-</u>	<u>129,913</u>	<u>(129,913)</u>	<u>-</u>
TOTAL FUNDS	<u>618,148</u>	<u>(23,388)</u>	<u>-</u>	<u>594,760</u>

ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	81,119	(229,592)	(4,828)	(153,301)
Restricted funds				
Befriending fund	66,158	(55,408)	-	10,750
Advocacy fund	135	(12,412)	-	(12,277)
Playscheme fund	256,611	(197,525)	-	59,086
Saturday Club fund	50,099	(47,704)	-	2,395
PALS fund	27,600	(49,653)	-	(22,053)
Child befriending	155,454	(104,357)	-	51,097
Hampshire Teenage Project	17,156	(20,761)	-	(3,605)
Portsmouth Teenage Project	31,052	(11,687)	-	19,365
EA Sports Club	1,035	(4,377)	-	(3,342)
Youth Scheme	49,094	(20,597)	-	28,497
	<u>654,394</u>	<u>(524,481)</u>	<u>-</u>	<u>129,913</u>
TOTAL FUNDS	<u><u>735,513</u></u>	<u><u>(754,073)</u></u>	<u><u>(4,828)</u></u>	<u><u>(23,388)</u></u>

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted Funds				
General fund	382,380	(32,279)	35,447	385,548
Hub project designated fund	232,600	-	-	232,600
	<u>614,980</u>	<u>(32,279)</u>	<u>35,447</u>	<u>618,148</u>
Restricted Funds				
Befriending fund	-	(8,462)	8,462	-
Advocacy fund	-	(17,460)	17,460	-
Playscheme fund	-	52,009	(52,009)	-
Saturday Club fund	-	(12,701)	12,701	-
PALS fund	-	(19,743)	19,743	-
Child befriending	-	16,462	(16,462)	-
Hampshire Teenage Project	-	5,775	(5,775)	-
Portsmouth Teenage Project	-	8,875	(8,875)	-
EA Sports Club	-	(229)	229	-
Youth Scheme	-	10,921	(10,921)	-
	<u>-</u>	<u>35,447</u>	<u>(35,447)</u>	<u>-</u>
TOTAL FUNDS	<u><u>614,980</u></u>	<u><u>3,168</u></u>	<u><u>-</u></u>	<u><u>618,148</u></u>

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	67,627	(109,703)	9,797	(32,279)
Restricted funds				
Befriending fund	63,879	(72,341)	-	(8,462)
Advocacy fund	16	(17,476)	-	(17,460)
Playscheme fund	242,154	(190,145)	-	52,009
Saturday Club fund	31,057	(43,758)	-	(12,701)
PALS fund	29,570	(49,313)	-	(19,743)
Child befriending	165,535	(149,073)	-	16,462
Hampshire Teenage Project	31,376	(25,601)	-	5,775
Portsmouth Teenage Project	28,663	(19,788)	-	8,875
EA Sports Club	4,009	(4,238)	-	(229)
Youth Scheme	28,710	(17,789)	-	10,921
	<u>624,969</u>	<u>(589,522)</u>	<u>-</u>	<u>35,447</u>
TOTAL FUNDS	<u><u>692,596</u></u>	<u><u>(699,225)</u></u>	<u><u>9,797</u></u>	<u><u>3,168</u></u>

**ENABLEABILITY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

17. MOVEMENT IN FUNDS - continued

Befriending fund:- Offering companionship support and encouragement to those who are socially or physically isolated through disability. Helping the individuals to achieve a greater level of independence and participation within their own community.

Advocacy fund:- A one to one partnership where the advocate supports their partner by representing or helping to represent their views. This assistance can help in all walks of life, e.g. benefits, independent living, education, finance, health, holidays, employment, training, etc.

Playscheme fund:- A play scheme which is offered during school holiday periods for young people who have severe physical and/or learning difficulties and need a high level of supervision. Aimed at giving the individual stimulating activities and valuable respite for families.

Saturday Club fund:- Aiming to give young people stimulating activities on a Saturday within a school and thus respite to families.

PALS fund:- PALS (Partnership for Active Leisure Scheme) helps young people aged 5 to 12 years with a physical disability take part in leisure and sport activities. They are supported by staff and volunteers who give them the necessary help to enable them to take a full and active part in the activities.

Child Befriending fund:- Families And Carers Extra Support is aimed at giving support to families who have a disabled child. The support is flexible, based in the child's home, can cover things from recreational trips to responding to emergency situations such as a family crisis. The expenditure on this activity is at the discretion of the trustees and although there is performance monitoring, there are no clawback provisions.

Hampshire Teenage Project:- This is similar to our Portsmouth Teenage Project for young people aged 14 to 21 with a variety of disabilities and/or special education needs (SEN) from the Fareham, Gosport, Havant, Waterlooville, Hayling Island and Emsworth areas. The young people have stated the project is making a difference to their lives through 'Making good friends,' 'having fun,' and 'greater independence skills.'

Portsmouth Teenage Project:- This teenage youth project for 14 to 18 year olds runs activities for young people with mild to moderate learning difficulties and physical disabilities. Being funded by Portsmouth City Council it covers only young people based in Portsmouth. It enables these young people to take part in activities that they 'want to do' and it helps prepare our teenagers for their future.

EA Sports Club:- This caters for young people aged 6 to 18 with a variety of mild to moderate disabilities offering group sessions of varied sports activities.

Portsmouth Youth Scheme: This offers activities and trips during school holiday periods to young disabled people up to the age of 25, it meets at the Charles Dickens Centre in Buckland.

Transfers between funds

Monitoring of restricted funds is made by the local authority. At the end of each financial year no claw back is made and therefore surplus funds are transferred to restricted funds. A transfer from unrestricted funds is made at the end of the year to any funds which have a deficit at the end of the year.

**ENABLEABILITY
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2018**

18. PENSION COMMITMENTS

During the year the charity operated a defined contribution scheme for some of its employees. If an employee contributes 5% or more of their salary to the scheme the charity makes a contribution of 8% of the employee's basic salary. This was amended from 1st January 2013 so that for new employees wishing to join, the employer contribution would be 3%. The scheme is independently administered by Scottish Widows with advice given by Radcliffe & Co Life and Pensions Ltd. The employer's contributions during the year were £9,052 (2017:£9,128). The pension liability as at 31st March 2018 was £1,683 (2017 £1,507). The estimated cost to the charity for the year ending 31st March 2019 is £10,000.

From 1st May 2014 auto-enrolment began and all hourly paid staff joined the NEST scheme as they became eligible, with the employer cost for the year being £294 (2017: £263). The estimated cost to the charity over the next year is £1,000.

19. RELATED PARTY DISCLOSURES

Some trustee directors are associated with organisations, such as Portsmouth City Council, that undertook transactions with the charitable company. All such transactions were undertaken in accordance with the charity's normal agreements with suppliers. None of the relevant trustee directors were in a position of material influence in the organisations concerned such that transactions between the charitable company and the organisations require disclosure in the financial statements.

The charity's Company Secretary is a member of the funding committee at Children in Need. The Company Secretary has no influence over the funding decisions made regarding Enableability's funding. Total income from Children in Need during the year was £33,680 (2017: £12,729).

20. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.