



**ENABLE Scotland
(Limited by guarantee)**

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

Report and Consolidated Financial Statements

For the Year Ended 31 March 2018

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Chief Executive's Report For the year ended 31 March 2018

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

We ended 2015/16 with a strong and sustainable core operating model from which to face the continued social and economic challenges impacting our sector. We ended 2016/17 with results that proved that ENABLE Scotland continued to deliver an operating model which clearly demonstrated sustainability and transparency of delivery costs across all of our various operations, and we entered 2017/18 with a mission to continue this positive trajectory and extend our reach to support more people.

I am proud to record in these financial statements that we have achieved this aim. In leading the Executive Team to implement a clear strategy to continue to focus delivery of key objectives against the themes of Cash, Customers, Co-workers and Challenge in 2017/18, I am delighted to report that we have once again delivered a strong operating net surplus, for the third consecutive year.

This is not only a positive indicator of the success of our strategy, but it is a significant moment for the sustainability of ENABLE Scotland as it means that we have now completely reversed the impact of the disappointing 2014/15 FY results, and have recovered that operational deficit completely.

We have not only achieved this, but we have also continued to utilise positive impacts against budget throughout 2017/18 to invest in our workforce and systems to support efficiency and effective delivery, such as the implementation of a new HR ICT system and the delivery of our new website in 2017/18.

In a challenging era of cuts in public sector services, we have also seen a significant growth in our income to deliver commissioned social care services. In 2017/18, our income from this source grew by 16% from £26m to £30m.

This year's achievements, combined with our work in 2015/16 to remove facilities liabilities, and to end all defined benefit pension liabilities, and our work in 2016/17 to de-risk the organisation by extinguishing all external borrowing and strengthening our reserves position, presents a clean and lean organisation, which is agile to the changing demands of the social care market.

We have delivered this by remaining absolutely focused on our work to deliver a sustainable core infrastructure, and placing a significant amount of focus and resource on continued review of our hourly rates, and on negotiations with our 23 commissioners of social care in order to ensure the delivery of an enhanced reward strategy for our frontline staff via payment of the Scottish Living Wage. In doing so, we are able to demonstrate absolute clarity that our reward strategy for frontline staff is funded fully through income for social care commissioned services, and not subsidised by any other income stream.

As I predicted in last year's accounts, this position continues to present challenges as the expectation to pay the Scottish Living Wage to all frontline staff increases to £9 per hour by 2020. At ENABLE Scotland, we are 100% committed to paying the Scottish Living Wage to all of our staff for all hours worked, and have successfully advocated at national level in 2017/18 for this to be the policy position. We are clear that we can only do so if the funding from our local authority commissioners allows it, and if others in the sector join us in thinking differently about how we might be able to work smarter to maximise the impact of public spend available for the people who need it. A recent Audit Scotland report forecasts that an additional spend of £667 million would be required by 2020 in order to deliver current services¹, against a challenging forecast of a cut of some 20% in public spending by 2020².

¹ Audit Scotland Report: http://www.audit-scotland.gov.uk/uploads/docs/report/2016/nr_160922_social_work.pdf

² Fraser of Allander Report

Chief Executive's Report (continued) For the year ended 31 March 2018

We believe that excellent quality social care support is a critical element of breaking down barriers to an equal society for every person who has a learning disability, and that retaining an excellent quality workforce is an essential element of this. We will continue to champion change in the social care sector to ensure that people who have a learning disability receive the quality of support they need, as often as they need it, from staff who are happy and well rewarded. The quality and dedication of our workforce has been reflected in our 2017/18 Care Inspectorate grades, with 74% of our social care services being awarded Grade 5 or 6.

We have delivered excellence and innovation in our employability work too. Fewer than 7% of people who have a learning disability have a job, and we work every day to change this. Over the course of 2017/18, the ENABLE Works team supported over 1,400 people who have learning disabilities and other disabilities to develop their employment skills, with 298 being supported into paid work.

Through ENABLE Works, we have also continued to contribute towards the development of the national employability agenda and worked closely with the Scottish Government to inform the development of Fair Start Scotland, the country's new devolved employment programme. We are delighted to have been one of the few third sector organisations in Scotland to secure contracts to deliver via Fair Start Scotland, and look forward to supporting disabled people in Lanarkshire, the West and the North East regions to support 488 people annually from April 2018.

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

Our Annual Conference in November 2017 was another highlight, attracting the President of COSLA to attend and deliver a keynote speech on Inclusive Education, and giving us a platform to launch Lessons on Learning Disability, a series of lesson plans developed in partnership with the University of Strathclyde and the University of Glasgow, to raise awareness of learning disability in schools.

We have continued to focus on the strategic growth of our charitable activity, and the development of our fundraising capacity and infrastructure has already started to yield early results, with our supporter participation rates in fundraising activities such as the Kiltwalk increasing significantly, with 831 participants this year raising £98,122 - an increase of some 600 participants on the previous year.

Our active membership is what continues to give ENABLE Scotland our credibility and mandate for our successful campaigning work, and I am proud that in 2017/18, our ACE network has grown to its largest ever size, with 33 groups now meeting regularly across the country to take forward local and national activism, up from 26 groups in 2016/17. In the last year, our campaigns are once again winning sector recognition through awards and delivering significant policy change - this year winning the SCVO Cracking Campaign 2017 Award for our Included in the Main campaign, and the SSSC Carers Champion 2017 Award for our work to influence the Carers Scotland Act. Most importantly, our campaigns are led by, and have a direct impact on, the experiences of our membership. This is what makes ENABLE Scotland unique, and continued investment of charitable income in our participation structures has enabled our members to continue to have their voices heard, and access true civic participation.

That is why I am proud to lead ENABLE Scotland, and that is why I am so proud of the successful results this organisation, our staff, our members, and our supporters and donors, have combined to achieve in 2017/18. I look forward to another year of continued success for ENABLE Scotland in 2018/19. It is our intention to now build on the robust financial and quality platform we have delivered, and extend our reach to more adults, children and young people who have a learning disability - and their families - who need our support in 2018/19 and beyond.

Chief Executive's Report (continued) For the year ended 31 March 2018

As I reflected in the 2016/17 accounts, we cannot underestimate the scale of the economic and demographic challenges we face in continuing our positive trajectory. I have been clear however, that it is in the gift of our sector, through innovation, partnership working, influencing and combining our expertise and experience, to contribute towards achieving a sustainable solution to the third sector delivery of public services in an era where demand will only increase. Now more than ever, our focus must be on the growth and sustainability of charitable activity to ensure that we are delivering the building blocks of supportive natural communities around our most vulnerable citizens, and exploring innovative statutory service delivery models which capitalise on new digital technologies to maximise the benefit of public spend on the individual.

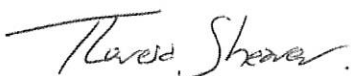
I am therefore delighted that we end 2017/18 by announcing our new partnership with Sense Scotland to create a new charity group which will house both ENABLE Scotland and Sense Scotland as group members. We are coming together from a position of strength to realise greater efficiencies through joint working in order to proactively address current funding challenges, and to help share the cost of continuing to deliver quality care and support to those who need it in their own homes and communities across the country.

Each charity will retain their individual identity and relationships with families, disabled people and supporters. Our joint ambition is to deliver more charitable support to even more people across Scotland while protecting frontline jobs. This partnership is designed to strengthen the ability of the third sector to deliver the shared agenda of person-centred social care for vulnerable people delivered by a well-motivated and rewarded workforce.

As we embark on a new era of collaboration in the delivery of excellent quality social care support in Scotland, we will pool our resources to reach even more disabled people throughout Scotland. We firmly believe we can accelerate change and improvement for more disabled people and the dedicated staff who care for them.

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

Theresa Shearer



Date:

CEO

ENABLE Scotland Group

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT For the year ended 31 March 2018

The Board of Trustees present their annual report and consolidated financial statements of the ENABLE Scotland Group for the year ended 31 March 2018.

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

Objectives and Aims

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

Our Vision

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

Our Mission

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

Our Values

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

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

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

STRATEGIC REPORT

Significant Activities

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

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

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

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2018

Achievements and Performance

Over 2017/18, ENABLE Scotland has delivered a wide range of projects, research, membership-led campaigning, fundraising and policy influencing activity – all in pursuit of our vision to achieve an equal society for every person who has a learning disability.

In relation to support for carers, our Picking up the Pieces project, now in its third year, received extended funding from the Scottish Government to continue providing emergency planning support for family and parent carers of adults who have a learning disability. The outcomes of this membership led project and research led to the Carers (Scotland) Act 2016 introducing a right for all carers to have access to an emergency planning assessment. The project delivered over 3,000 emergency planning toolkits and training sessions to local authorities and carers centres throughout Scotland in 2017/18 to help prepare for the implementation of the Act on 1st April 2018. In recognition of the positive outcomes which it has achieved, Picking up the Pieces won the Carers Champion 2017 category of the first-ever Scottish Social Services Awards in April 2017.

ENABLE Scotland has continued to develop a strong relationship with Macmillan Cancer Support, who have funded a new three year project designed to improve the public healthcare experiences of people who have a learning disability who have either been diagnosed with cancer, or who have a family member who has been diagnosed with cancer. As part of this, we will look to develop training to enhance the support offered to individuals who have a learning disability who are affected, directly or indirectly, by a cancer diagnosis.

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

We have continued to enhance the involvement and participation of members through our network of Adult and Youth ACE Groups (Active Communities of Empowered people who have learning disabilities), which grew in 2017/18 from 21 Adult and 5 Youth groups to 26 Adult and 7 Youth groups, with new groups in Dundee, Arbroath, Edinburgh, Aberdeen, East Lothian and Fife.

Over 2017/18, ACE Groups met with their local MSPs, MPs and Councillors, and raised issues from transport to employability. These local meetings went on to inform debate at the highest level, with MSPs taking up issues with local councils and asking questions of the Scottish Government in Parliament. ACE members also serve on the Scottish Government's Keys to Life Expert Group, and the Mobility and Access Committee – effectively demonstrating the sector-wide reach, and importance, of our membership voice. Each ACE Group also published their own Annual Report for the first time in 2017/18, capturing the local impact of each group.

In relation to our campaigning work, 2017/18 built on the success of our influential *#IncludED in the Main?!* campaign, and we were delighted that with the year started with the campaign winning the prestigious SCVO Cracking Campaign Award 2017. In June 2017, the Scottish Government published guidance on the presumption to mainstream for consultation in direct response to the campaign, and commissioned independent research into the experiences of children and young people who have additional support for learning needs across Scotland.

#IncludED in the Main?! also provided the theme for our annual conference, which we held at Glasgow Caledonian University on Saturday 18th November 2017. We welcomed Councillor Alison Evison, President of COSLA, as the keynote speaker at the event, and delivered a range of workshops on topics related to the delivery of effective inclusion strategies in schools. Together with our partners from Strathclyde University and the University of Glasgow, we also launched a suite of 5 lesson plans which had been in development since 2015 promoting understanding of learning disabilities for S1 and S2 pupils. 109 people attended the conference, and 100% rated the event as good (33%) or very good (67%).

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2018

Achievements and Performance (continued)

At the conference, we relaunched our influential *Be The Change* campaign, which aims to challenge the public's perception of learning disability with the aim of reducing bullying behaviours. With the support of funding from the Esmee Fairbairn Foundation, the campaign evolved throughout 2017/18 to empower people who have learning disabilities to become agents of change in their local communities through the recruitment and training of a network of 25 Change Champions across Scotland.

The Change Champions were supported to develop a series of films about their lives and experiences of prejudice and bullying in their communities. They have used the films to promote understanding and to encourage local people to pledge to *Be The Change* - to be respectful, to be understanding, and to be a friend. The Champions have a target of 1,000 supporters by end of 2018/19, and had secured 400 by the end of 2017/18.

Through our position as the Secretariat of the Cross Party Group on Learning Disability in the Scottish Parliament, and as part of our influencing strategy, we have continued to champion key learning disability issues, including social care and education.

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

As the managing member of the Disability Agenda Scotland (DAS) campaign coalition, we continue to support the delivery of the project by hosting staff and guiding the policy agenda on behalf of the coalition, which is comprised of the 6 largest disability organisations in Scotland. This year, work has centred on influencing the development of the new social security powers to the Scottish Parliament and the new supported employment scheme, Fair Start Scotland, for the benefit of disabled people.

We have continued to develop and improve the delivery of our Scottish Council. Through our annual programme of committee sessions, we have increased our efforts to facilitate the participation of our members in influencing and delivering our campaigning agenda. We also delivered 6 Branch Networking Meetings in various locations across Scotland as part of our ongoing strategy to support our Branch network locally. As a result of feedback collected during these sessions, we will work to introduce an annual national networking event for all Branches in 2018/19.

Our Freephone information and advice line, ENABLE Direct, continues to be a valued resource for our members, taking an average of 230 calls, emails, and website enquiries every week from families who are looking for information about their rights and how to access support.

In February 2018, 400 guests attended our 23rd ENABLE Ball at the Kelvingrove Art Gallery in Glasgow, raising an incredible £127,000 to help us continue the delivery of our children's services and support across Scotland.

During 2017/18, we also saw the growth of supporter participation in the Kiltwalk, with £98,122 raised by 831 walkers – an increase of some 600 participants on the previous year taking on this active challenge for ENABLE Scotland. Across both events, a significant proportion of income was allocated directly to the delivery of our RASCALS service in North Lanarkshire, providing much needed after school and holiday support for children who have a learning disability. We will continue to build on these successes into 2018/19 and improve our fundraising position further to secure and grow the delivery of our charitable activities.

Achievements and performance of ENABLE Scotland (Leading the Way)

Throughout the year, the major continued priority for ENABLE Scotland (Leading the Way) has been to deliver excellent quality personalised services to the people we support, whilst successfully securing efficiencies across our core infrastructure to support the sustainability of the organisation.

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2018

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

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

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

Our services have continued to achieve great outcomes for the people we support. This year, an average of 74% of our ENABLE Scotland (Leading the Way) services received Care Inspectorate (CI) results of grade 5 and 6, with 6 being the highest grade that the CI can award a service. We have also continued to grow our national presence, and were successful in securing a place on the social care delivery frameworks in the new geographic delivery area of Inverclyde for the first time.

We were also proud in October 2017 to secure the opportunity to be the new provider for a service in East Lothian supporting 45 people and have been working hard to build the team that these individuals require to deliver the best quality personalised services and support.

ENABLE Scotland (Leading the Way) has predominantly been a provider of adult social care services to date. However, we advocate that no child who has a learning disability in Scotland should experience any barrier to growing up in an equal society, and we believe that our personalised model of delivering and designing support could benefit more children. Throughout 2017/18 we also therefore deliberately worked to create new opportunities to develop our reach to support more children throughout Scotland.

As a result of this strategy, we invested in our infrastructure to recruit more staff who have that specialist background, and saw a modest increase in the number of children supported by ENABLE Scotland on a 1:1 basis. This Strategy will continue into 2018/19, and we look forward to extending our reach to more children and families.

We have continued to deliver and promote our successful RASCALS model of providing specialist after school activity for children who have additional support for learning needs in North Lanarkshire, and as a result of funding support from the People's Postcode Lottery, were able to extend this support into the school holidays for the first time in 2017/18.

We have mapped out a plan to extend our delivery of RASCALS clubs in other areas of Scotland, and will develop this into 2018/19 and beyond.

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

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

We were delighted in 2017/18 to also receive confirmation as a result of a sustained influencing campaign that the Scottish Government's expectation is that social care staff should be paid at the Living Wage rate for all hours worked, including overnight support. ENABLE Scotland advocated for and were supportive of this position, and look forward to working with all stakeholders to support the implementation of this commitment in 2018/19 and beyond.

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2018

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

We have also continued to work closely with our recognised trade union, UNISON, to keep abreast of employment law updates as they relate to the rights of our frontline staff, and to ensure that we continue to deliver on our commitment to being a great place to work.

In 2017/18 we invested in a new HR system to digitise more of our HR processes, and realise efficiencies in terms of staff time and data management. We have built on our EFQM accreditation by investing in the process to achieve ISO 9001 accreditation, which we will be on target to achieve in 2018/19 across the organisation. Our initial processes have focused on service design and delivery, contract compliance and ensuring that the organisation is ready for other critical developments in 2018/19, such as the GDPR.

In a climate where recruitment in social care continues to be a challenge for all providers, we have designed a new approach to managing our recruitment process, ENABLE Recruits, which has seen us develop a new Recruitment Business Partner model for defined regions of service delivery which supports candidates through from the attraction piece to the first month in post. Early indications of the impact of this model on our recruitment and retention are positive and we look forward to developing this further throughout 2018/19.

Our employability team, ENABLE Works, had another highly successful year. Over the course of 2017/18, the team supported over 1,400 people who have learning disabilities and other disabilities to develop their employment skills, with 298 being supported into paid work.

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

All in Edinburgh, our Scottish Government funded employment consortium, continued success into its third year – supporting 204 people into work, and we launched a Supported Employment Modern Apprenticeship pilot, funded through Skills Development Scotland, with 20 young people with complex needs securing an MA.

We also launched our first project supporting people who have learning disabilities leaving prison, supported by the Scottish Government's Integration and Innovation Fund in North Lanarkshire.

Through ENABLE Works we have continued to contribute towards the development of the national employability agenda, and were delighted to be one of the few third sector organisations to be awarded the opportunity to deliver support as part of the new Fair Start Scotland devolved employability programme.

We delivered both of Scotland's transitional employment services – Work First Scotland and Work Able Scotland – ahead of the launch of Fair Start Scotland in April 2018, and we will be working with Remploy in Lanarkshire, The Wise Group in the West, and Momentum in the North East – supporting 488 people annually.

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

Our audience reach through traditional and digital media channels has increased significantly this year, and has been enhanced by the successful launch of our new website at www.enable.org.uk, which went live on 25th October 2017, and which saw a 22% increase in visits in the first quarter of 2017/18.

This public profile helps us effectively challenge public perceptions about what people who have a learning disability can achieve, and how the social care and employability workforce can develop to support our aspirations for an equal society for every person who has a learning disability. This year has also allowed us to demonstrate how our personalised model of employability and social care support can be delivered to other client groups.

REPORT of the TRUSTEES INCORPORATING the STRATEGIC REPORT (continued) For the year ended 31 March 2018

Significant Activities

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

Financial Review and Results for the Year – ENABLE Scotland Group

The consolidated results of ENABLE Scotland and its subsidiaries for the year as detailed in the consolidated Statement of Financial Activities on Page 20 was a net increase in funds of £384,827 (2017: increase £703,346) meaning that the group ended the financial year with total reserves of £6,570,964 (2017 : £6,186,137).

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

The net decrease in funds, as detailed in the Statement of Financial Activities on Page 21, was £268,886 (2017: increase in funds of £18,009) meaning that the charity ended the financial year with total reserves of £915,310 (2017: £1,184,196).

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

Financial Review and Results for the Year – Subsidiary Companies:

ENABLE Scotland (Leading the Way)

The net increase in funds, as detailed in the Statement of Financial Activities was £653,713 (2017 increase in funds of £685,337) meaning that the charity ended the financial year with total reserves of £5,655,654 (2017 : £5,001,941).

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

ENABLE Trustee Service Limited

At the year end the company was managing funds for 202 trusts (2017: 180 trusts). This increase in trusts under management reflects a number of new trustee appointments for ENABLE Trustee Service, together with a number of 'inactive' trusts having been activated. The total market value of the funds held in trust as at 31 March 2018 was £11,083,823 (2017: £11,341,012).

Arrangements continue to be made with brokers Speirs & Jeffrey to deal with the investment on a discretionary basis for the majority of these funds. The market value of funds placed with Speirs & Jeffrey at 31 March 2018 was £10,257,295 (2017: £10,609,293). Funds are also invested by Smith & Williamson for one Trust valued at £509,615 (2017: £498,545); in life assurance policies with Standard Life and Scottish Widows, valued at £67,694 (2017: £62,408) and £57,123 (2017: £52,811) respectively, and in a bank account at £218,189 (2017: £117,955). Six properties that are also held within trusts were independently valued in 2018 at a total value of £1,130,000.

Investment Policy and Performance

The present investment policy is to maximise the long-term total return of the charity's investment funds in line with risks normally associated with a balanced approach to portfolio management. ENABLE Scotland's Audit and Risk Committee will oversee the performance of investments and will receive quarterly reports from the Fund Managers. Performance is measured against the FTSE 100, All Share Index and other appropriate indices. Dividend income of £33,270 was received in the 2018 financial year (2017: £30,962) and interest on investments totalled £1,952 (2017: £1,794). Realised losses of £6,922 (2017: gains £14,953) and a decrease in market value of £32,330 were achieved during the financial year (2017: increase in market value £108,207). The Trustees are satisfied with the investment return as achieved and will continue to monitor this performance

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2018

Reserves Policy

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

As at 31 March 2018 ENABLE Scotland Group had total reserves of £6,570,964 (2017: £6,186,137) of which free reserves were £4,646,389 (2017: £4,405,081). This represents 1.8 months (2017: 2.0 months) worth of unrestricted expenditure. The Trustees will continue to endeavour to ensure careful cash management and close ongoing monitoring of risks are in place to maintain adequate free reserves.

Going concern

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

Principal Risks and Uncertainties

Risk Management

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

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

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

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

Risk and Internal Control

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

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

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2018

Principal Risks and Uncertainties (continued)

ENABLE Scotland

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

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

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

ENABLE Scotland Leading the Way

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

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

Indeed, the challenging operating environment for charities delivering social care services in Scotland has been a critical risk factor for the Trustees to monitor throughout 2017/18. As an organisation, we are committed to the delivery of excellent quality personalised social care services as a critical element of supporting the delivery of an equal society for every person who has a learning disability.

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

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

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

Plans for Future Periods

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

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

- Continuing to deliver excellent charitable activities
- Continuing to delivery excellent social care and employment support for children and adults who have a learning disability
- Growing our reach to more children and adults who would benefit from social care, employability or charitable activities

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2018

Plans for Future Periods (continued)

- Growing our fundraised income
- Delivering our financial plan
- Recruiting and retaining the workforce we need to deliver this.

As part of this strategy, in addition to the focus areas outlined above, we have actively delivered on a strategy of identifying and developing strategic structural partnership opportunities with other organisations in the sector to help mitigate these risks.

On 28th March 2018, we agreed to enter into a new partnership with Sense Scotland to create a new charity group which will house both ENABLE Scotland and Sense Scotland as group members. We are coming together from a position of strength to realise greater efficiencies through joint working in order to proactively address current funding challenges, and to help share the cost of continuing to deliver quality care and support to those who need it in their own homes and communities across the country.

Each charity will retain their individual identity and relationships with families, disabled people and supporters. Our joint ambition is to deliver more charitable support to even more people across Scotland while ensuring that the delivery of critical frontline services is protected. This partnership is designed to strengthen the ability of the third sector to deliver the shared agenda of person-centred social care for vulnerable people delivered by a well-motivated and rewarded workforce.

We will enter into a 12 month implementation planning phase during 2018/19, with a view to formally operating the new Partnership from 1st April 2019.

Trustees' responsibilities

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

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

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

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

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

ENABLE Scotland Group

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2018

Reference and Administrative Details

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

Registered Office

INSPIRE House
3 Renshaw Place
Eurocentral
Lanarkshire, ML1 4UF

Principal Professional Advisors

Bankers

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

Auditor

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

Solicitors

MacRoberts LLP
Capella
60 York Street
Glasgow, G2 8JX

Investment Advisors

Brewin Dolphin
48 Saint Vincent Street
Glasgow G2 5TS

Board of Trustees

Robert Cowie (Chairperson)
Amanda Jane Bradley (Resigned 7 June 2018)
Calum Campbell
Andrew Coull
Grant Thomas Hotson (Resigned: 31 August 2017)
Mary Theresa Merrick (Resigned 3 June 2018)
Henry Frew Robertson
Margaret Rose Whoriskey
John Rederick Brady (Appointed 25 May 2017)
Andrew David Charters (Appointed 25 May 2017)
Anthony James McElroy (Appointed 31 August 2017)
Paul Dominic McMahon (Appointed 31 August 2017)
Christopher Li-Ren Yiu (Appointed 23 November 2017)

Secretary

Mhairi Frances Maguire

Key Management Personnel/Senior Management Team

Chief Executive	Theresa Shearer
Executive Director, Services	Pauline McDonald
Executive Director, Finance	Stephen Wilson
Executive Director, Campaigns & External Affairs	Jan Savage
Executive Director, People	Liz Delaney
Executive Director, Employment	Jamie Rutherford

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2018

Structure, Governance and Management

Governing Document

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

Group Structure

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

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

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

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

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

REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued) For the year ended 31 March 2018

Director Appointment, Induction and Training

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

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

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

Related Parties

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

Key Management Remuneration

The Trustees consider the Board of Trustees, who are the company Directors, and the senior management team, as named on page 13, comprise the key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustee expenses are disclosed in Note 11 to the financial statements.

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

Employees

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

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

Statement as to Disclosure of Information to Auditor

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

**REPORT of the TRUSTEES incorporating the STRATEGIC REPORT (continued)
For the year ended 31 March 2018**

Auditor

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

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



R Cowie

Trustee



A Coull

Trustee

Date **30 August 2018**

INSPIRE House
3 Renshaw Place
Eurocentral
Lanarkshire
ML1 4UF

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

Opinion

We have audited the financial statements of ENABLE Scotland ("the Parent Charitable Company") and its subsidiaries ("the Group") for the year ended 31 March 2018 which comprise the consolidated and company statement of financial activities, the Group and Parent Charitable Company balance sheets, the Group and Parent Charitable Company statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charitable Company's affairs as at 31 March 2018 and of the Group's incoming resources and application of resources and the Parent Charitable Company's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions related to going concern

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

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

Other information

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

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

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

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

Other information (continued)

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Use of our report

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

Martin Gill

30 August 2018

Martin Gill (Senior Statutory Auditor)

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

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

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

ENABLE Scotland Group

Consolidated Statement of Financial Activities (incorporating the Income & Expenditure Account) For the year ended 31 March 2018

Income and endowments from:	Note	Group Unrestricted Funds 2018 £	Group Restricted Funds 2018 £	Group Restricted Capital 2018 £	Group Total Funds 2018 £	Group Total Funds 2017 £
Donations and legacies	3	237,615	3,000	-	240,615	383,104
Income from charitable activities:						
Development, improvement and delivery of projects and services	4	30,654,202	3,671,462	-	34,325,664	30,300,047
Other trading activities	5	284,221	-	-	284,221	279,266
Investment income	6	35,222	-	-	35,222	32,756
Gain on sale of tangible fixed assets		748	-	-	748	1,575
Other income		14,778	-	-	14,778	-
Total income		31,226,786	3,674,462	-	34,901,248	30,996,748
Expenditure						
Raising funds	8	268,301	-	-	268,301	266,598
Charitable activities	7	30,340,420	3,821,323	-	34,161,743	30,102,185
Other trading activities		47,125	-	-	47,125	47,779
Total expenditure		30,655,846	3,821,323	-	34,477,169	30,416,562
Net income/(expenditure) before gains and losses on fixed asset investments		570,940	(146,861)	-	424,079	580,186
(Losses)/gains on fixed asset investments	16	(39,252)	-	-	(39,252)	123,160
Net income/(expenditure) before transfers		531,688	(146,861)	-	384,827	703,346
Transfer between funds	21	(65,513)	75,879	(10,366)	-	-
Net movement in funds		466,175	(70,982)	(10,366)	384,827	703,346
Balances at 1 April 2017	22	4,736,522	1,439,249	10,366	6,186,137	5,482,791
Balances at 31 March 2018		5,202,697	1,368,267	-	6,570,964	6,186,137

The notes on pages 25 to 41 form part of these consolidated financial statements.

ENABLE Scotland Group

Statement of Financial Activities (incorporating the Income & Expenditure Account) - Company For the year ended 31 March 2018

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Restricted Capital 2018 £	Total 2018 £	Total 2017 £
Income and endowments from						
Donations and legacies	3	237,615	3,000	-	240,615	383,104
Charitable Activities:						
Grant funded projects	4	-	237,186	-	237,186	268,024
Other trading activities	5	237,096	-	-	237,096	231,487
Investment income	6	34,887	-	-	34,887	31,901
Other Income		14,778	-	-	14,778	-
Total Income		<u>524,376</u>	<u>240,186</u>	<u>-</u>	<u>764,562</u>	<u>914,516</u>
Expenditure						
Raising funds	8	268,301	-	-	268,301	266,598
Charitable activities	7	257,446	468,449	-	725,895	753,069
Total expenditure		<u>525,747</u>	<u>468,449</u>	<u>-</u>	<u>994,196</u>	<u>1,019,667</u>
Net (expenditure) before (losses)/gains on fixed asset investments		(1,371)	(228,263)	-	(229,634)	(105,151)
(Losses)/gains on fixed asset investments	16	<u>(39,252)</u>	<u>-</u>	<u>-</u>	<u>(39,252)</u>	<u>123,160</u>
Net (expenditure)/income before transfers		(40,623)	(228,263)	-	(268,886)	18,009
Transfer between funds	21	(18,705)	29,071	(10,366)	-	-
Net movement in funds		<u>(59,328)</u>	<u>(199,192)</u>	<u>(10,366)</u>	<u>(268,886)</u>	<u>18,009</u>
Fund balances at 1 April 2017	22	<u>873,998</u>	<u>299,832</u>	<u>10,366</u>	<u>1,184,196</u>	<u>1,166,187</u>
Balances at 31 March 2018		<u><u>814,670</u></u>	<u><u>100,640</u></u>	<u><u>-</u></u>	<u><u>915,310</u></u>	<u><u>1,184,196</u></u>

The notes on pages 25 to 41 form part of these financial statements.

ENABLE Scotland Group

Balance Sheets – Group and Company As at 31 March 2018

	Notes	Group 2018 £	Group 2017 £	ENABLE Scotland 2018 £	ENABLE Scotland 2017 £
Fixed assets					
Tangible fixed assets	15	786,308	571,807	258,246	273,935
Investments	16	889,138	936,297	889,138	936,297
		<u>1,675,446</u>	<u>1,508,104</u>	<u>1,147,384</u>	<u>1,210,232</u>
Current assets					
Debtors	17	5,462,813	5,335,458	332,041	631,017
Cash at bank and on hand		2,126,144	2,094,941	1,347,384	976,197
		<u>7,588,957</u>	<u>7,430,399</u>	<u>1,679,425</u>	<u>1,607,214</u>
Creditors: amounts falling due within one year	18	(2,463,439)	(2,522,366)	(1,911,499)	(1,633,250)
Net current assets/(liabilities)		<u>5,125,518</u>	<u>4,908,033</u>	<u>(232,074)</u>	<u>(26,036)</u>
Total assets less current liabilities		<u>6,800,964</u>	<u>6,416,137</u>	<u>915,310</u>	<u>1,184,196</u>
Provision for liabilities and charges	19	(230,000)	(230,000)	-	-
Net assets		<u>6,570,964</u>	<u>6,186,137</u>	<u>915,310</u>	<u>1,184,196</u>
Funds					
Unrestricted	22	5,202,697	4,736,522	814,670	873,998
Restricted revenue	22	1,368,267	1,439,249	100,640	299,832
Restricted capital	22	-	10,366	-	10,366
		<u>6,570,964</u>	<u>6,186,137</u>	<u>915,310</u>	<u>1,184,196</u>

Approved by the Board on 30 August 2018 and signed on its behalf by:


R Cowie

Trustee


A Coull

Trustee

Company No. SC278976

The notes on pages 25 to 41 form part of these consolidated financial statements.

ENABLE Scotland Group

Consolidated Statement of Cash Flows For the year ended 31 March 2018

	Notes	Group 2018 £	Group 2017 £
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		384,827	703,346
Income from investing activities	6	(35,222)	(32,756)
Depreciation	15	148,065	229,459
Gain on disposal of fixed assets		(748)	(1,575)
(Increase)/decrease in debtors		(127,355)	105,572
(Decrease) in creditors		(58,927)	(12,696)
Loss/(gain) on sale of investments	16	39,252	(123,160)
Cash provided by operating activities		<u>349,892</u>	<u>868,190</u>
Cash flows from investing activities			
Interest income	6	35,222	32,756
Purchase of tangible fixed assets	15	(362,818)	(79,208)
Proceeds from sale of tangible fixed assets		1,000	1,575
Purchase of tangible fixed assets investments	16	(98,154)	(130,610)
Sale of tangible fixed asset investments	16	96,446	97,352
Purchase of fixed term deposits		(500,000)	-
Cash (used in) investing activities		<u>(828,304)</u>	<u>(78,135)</u>
Cash flows from financing activities			
Repayment of borrowing		-	(160,287)
Cash (used in) financing activities		<u>-</u>	<u>(160,287)</u>
(Decrease)/increase in cash and cash equivalents		(478,412)	629,768
Cash and cash equivalents at the beginning of the year		2,061,712	1,431,944
Cash and cash equivalents at the end of the year		<u>1,583,300</u>	<u>2,061,712</u>
Analysis of cash and cash equivalents			
Cash at bank and on hand		1,576,144	2,044,941
Cash with stockbroker	16	7,156	16,771
Total cash for cash flow purposes		<u>1,583,300</u>	<u>2,061,712</u>
Term deposits		550,000	50,000
Less cash with stockbroker		(7,156)	(16,771)
Total cash at bank and in hand		<u>2,126,144</u>	<u>2,094,941</u>

The notes on pages 25 to 41 form part of these financial statements

ENABLE Scotland Group

Statement of Cash Flows - Company For the year ended 31 March 2018

	Notes	2018 £	2017 £
Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		(268,886)	18,009
Income from investing activities	6	(34,887)	(31,901)
Depreciation	15	17,341	83,897
Loss/(gain) on sale of investments	16	39,252	(123,160)
Decrease in debtors		298,976	206,911
Increase in creditors		278,249	53,621
Cash provided by operating activities		<u>330,045</u>	<u>207,377</u>
Cash flows from investing activities			
Interest income	6	34,887	31,901
Purchase of tangible fixed assets	15	(1,652)	-
Purchase of tangible fixed assets investments	16	(98,154)	(130,610)
Sale of tangible fixed asset investments	16	96,446	97,352
Purchase of fixed term deposits		(500,000)	-
Cash (used in) investing activities		<u>(468,473)</u>	<u>(1,357)</u>
(Decrease)/increase in cash and cash equivalents		(138,428)	206,020
Cash and cash equivalents at the beginning of the year		942,968	736,948
Cash and cash equivalents at the end of the year		<u>804,540</u>	<u>942,968</u>
Analysis of cash and cash equivalents			
Notice deposits less than 30 days		796,612	924,845
Cash in hand		772	1,352
Cash with stockbroker	16	7,156	16,771
Total cash for cash flow purposes		<u>804,540</u>	<u>942,968</u>
Term deposits		550,000	50,000
Less cash with stockbroker		(7,156)	(16,771)
Total cash at bank and in hand		<u>1,347,384</u>	<u>976,197</u>

The notes on pages 25 to 41 form part of these financial statements

Notes to the Consolidated Financial Statements For the year ended 31 March 2018

1) Status of the Charity

The Charity is a registered Scottish charity and enjoys the benefits of exemption from corporation tax commensurate with that status. The Charity is limited by guarantee and has no share capital. The maximum liability of each member is restricted to £1. Details of its registered office and registered number are included on page 13.

2) Accounting policies

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

Basis of accounting

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

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

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

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

The preparation of the financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the accounting policies (see page 28).

Going concern

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

Basis of Consolidation

The group financial statements consolidate the financial statements of ENABLE Scotland and its subsidiary undertakings drawn up to 31 March 2018.

Income

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

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

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

2) Accounting policies (continued)

Income (continued)

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

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

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

Expenditure

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

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

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

Capitalisation and depreciation of tangible fixed assets

All assets costing more than £200 are capitalised.

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

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

2) Accounting policies (continued)

Hire Purchase and Lease Commitments

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

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

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

Financial instruments

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

Pension scheme

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

Taxation

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

Funds

Funds held by the charity are:

- **Unrestricted funds**

These are funds that can be used in accordance with the charitable objects at the discretion of The Trustees.

- **Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes or for specifically funded projects.

- **Restricted capital funds**

These are funds that have been received for the purchase of tangible fixed assets for specifically funded projects or services. This fund falls to be adjusted at the same rates as depreciation is charged to the Statement of Financial Activities for the assets that they refer to or in respect of items expended as revenue and covered by the grant.

Investments and investment income

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

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

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

2) Accounting policies (continued)

Judgements and Estimates

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

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

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

3) Donations and legacies Group and Company

	2018 £	2017 £
This comprises:		
Donations	165,031	81,557
Legacies	24,967	185,426
Fundraising and special events	50,617	116,121
	<u>240,615</u>	<u>383,104</u>

4) Income from charitable activities – Group

	Group 2018 £	Group 2017 £
Services and projects - Revenue	34,325,664	30,300,047
	<u>34,325,664</u>	<u>30,300,047</u>

Income from charitable activities – Company

	Company 2018 £	Company 2017 £
Grants receivable: Services and projects	237,186	268,024
	<u>237,186</u>	<u>268,024</u>

5) Other Trading Activities – Group

	Group 2018 £	Group 2017 £
ENABLE Trustee Service: Fee income	166,616	161,415
Fundraising event	117,605	117,851
	<u>284,221</u>	<u>279,266</u>

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

Other Trading Activities - Company

	Company 2018 £	Company 2017 £
ENABLE Trustee Service: Gift aid receipts	119,491	113,636
Fundraising and special events	117,605	117,851
	<u>237,096</u>	<u>231,487</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

6) Investment income - Group

	Group 2018 £	Group 2017 £
Income from investments	33,270	30,962
Bank interest earned	1,952	1,794
	<u>35,222</u>	<u>32,756</u>

Investment Income - Company

	Company 2017 £	Company 2017 £
Income from investments	33,270	30,962
Bank interest earned	1,617	939
	<u>34,887</u>	<u>31,901</u>

7) Analysis of expenditure on charitable activities - Group

	Group Campaigns And Membership 2018 £	Group Projects and Services 2018 £	Group Governance and Support 2018 £	Group 2018 £	Group 2017 £
Staff costs	124,312	27,513,077	1,671,731	29,309,120	25,687,666
Building and equipment	-	493,512	416,408	909,920	799,471
Vehicle and transport	11,098	405,217	17,694	434,009	407,536
Publications	11,936	63,497	2,178	77,611	61,249
Operating cost	5,902	401,926	657,658	1,065,486	725,848
Depreciation	-	17,341	130,724	148,065	229,459
Professional fees	8,860	326,400	413,257	748,517	680,617
Partner fees	-	1,160,811	-	1,160,811	1,139,270
Legal fees	-	-	-	-	1,692
Audit fees	-	-	18,000	18,000	29,289
Training	-	1,299	-	1,299	5,095
Travel & subsistence	254	-	912	1,166	824
Other costs	-	285,100	2,639	287,739	334,169
	<u>162,362</u>	<u>30,668,180</u>	<u>3,331,201</u>	<u>34,161,743</u>	<u>30,102,185</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

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

Analysis of Governance and Support Costs - Group	Group General Support 2018 £	Group Governance Function 2018 £	Group Total 2018 £	Group Total 2017 £
Staff costs	1,652,331	19,400	1,671,731	1,415,438
Building and equipment	416,408	-	416,408	371,689
Vehicle and transport	17,694	-	17,694	18,399
Publications	2,178	-	2,178	3,462
Operating costs	657,658	-	657,658	303,803
Depreciation	130,724	-	130,724	145,562
Professional fees	401,177	12,080	413,257	222,501
Legal	-	-	-	1,692
Audit fees	-	18,000	18,000	29,289
Travel and subsistence	-	912	912	824
Other costs	2,639	-	2,639	3,794
	<u>3,280,809</u>	<u>50,392</u>	<u>3,331,201</u>	<u>2,516,453</u>

Analysis of expenditure on charitable activities – Company

	2018 Campaigns & Membership £	2018 Projects £	2018 Governance & Support £	2018 Total £	2017 Total £
Staff costs	124,312	270,716	44,004	439,032	422,765
Building & Equipment	-	(19,065)	-	(19,065)	(39,730)
Vehicle & Transport	11,098	27,004	912	39,014	26,197
Publications	11,936	49,613	-	61,549	39,884
Operating costs	5,902	83,409	-	89,311	116,884
Depreciation	-	17,341	-	17,341	83,897
Fees	8,860	76,220	12,080	97,160	98,077
Training	-	1,299	-	1,299	5,095
Other expenditure	254	-	-	254	-
	<u>162,362</u>	<u>506,537</u>	<u>56,996</u>	<u>725,895</u>	<u>753,069</u>

Analysis of Governance and Support Costs – Company

	General Support 2018 £	Governance Function 2018 £	Total 2018 £	Total 2017 £
Salary costs	37,537	6,467	44,004	44,004
Legal (Governance)	-	-	-	1,692
Audit fees	-	12,080	12,080	10,720
Travel & Subsistence	-	912	912	824
	<u>37,537</u>	<u>19,459</u>	<u>56,996</u>	<u>57,240</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

8) Analysis of expenditure on raising funds

	Group 2018	Company 2018	Group 2017	Company 2017
	£	£	£	£
Staff costs	151,698	151,698	166,592	166,592
Building and equipment	198	198	49	49
Vehicle and transport	2,665	2,665	5,226	5,226
Publications	5,540	5,540	623	623
Operating costs	6,486	6,486	5,509	5,509
Corporate and other events	93,766	93,766	85,818	85,818
Fees	7,948	7,948	2,781	2,781
	<u>268,301</u>	<u>268,301</u>	<u>266,598</u>	<u>266,598</u>

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

	Group 2018	Company 2018	Group 2017	Company 2017
	£	£	£	£
Salaries	27,124,474	525,672	23,895,260	524,940
Social security costs	1,863,918	46,362	1,467,787	45,599
Pension costs	455,994	18,696	459,638	18,818
Redundancy	16,432	-	31,573	-
	<u>29,460,818</u>	<u>590,730</u>	<u>25,854,258</u>	<u>589,357</u>
	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>
	1,826	44	1,666	46

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

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

No payment was made to any trustee in respect of reimbursement of expenses relative to their role as trustee in 2018 (2017: None). No other director/trustee was in receipt of remuneration (2017: None).

The key management of the charitable company comprise the trustees, the Chief Executive Officer, the Executive Director, Services, Executive Director, Finance, Executive Director Campaigns and External Affairs, Executive Director, People and Executive Director, Employment. The aggregate remuneration in respect of key management, including pension contributions for the year ended 31 March 2018 was £474,010 (2017: £431,210).

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

10) Employee benefit costs

Pension costs met are as follows:

	Group 2018 £	Company 2018 £	Group 2017 £	Company 2017 £
Contributions to the Group Personal Pension Plan	<u>455,994</u>	<u>18,696</u>	<u>459,638</u>	<u>18,818</u>

11) Expenditure

This includes:

	Group 2018 £	Group 2017 £
Reimbursement of travel and subsistence paid to Trustees	-	-
Auditor's remuneration:		
Audit services	32,180	30,447
Other services	31,756	250
Operating lease charges		
Rental of land and buildings	633,787	587,567
Motor Vehicles	14,430	13,119
Depreciation	148,065	229,459
Gain on disposal of fixed assets	<u>748</u>	<u>1,575</u>

Expenditure - Company

This includes:

	Company 2018 £	Company 2017 £
Auditor's remuneration:		
Audit services	12,080	10,000
Depreciation	<u>17,341</u>	<u>83,897</u>

12) Taxation

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

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

13) Comparative for the Consolidated Statement of Financial Activities

Income and endowments from:	Note	Group Unrestricted Funds 2017 £	Group Restricted Funds 2017 £	Group Restricted Capital 2017 £	Group Total Funds 2017 £
Donations and legacies	3	383,104	-	-	383,104
Income from charitable activities:					
Development, improvement and delivery of projects and services	4	26,574,477	3,725,570	-	30,300,047
Other trading activities	5	279,266	-	-	279,266
Investment income	6	32,756	-	-	32,756
Gain on sale of tangible fixed assets		1,575	-	-	1,575
Total income		<u>27,271,178</u>	<u>3,725,570</u>	<u>-</u>	<u>30,996,748</u>
Expenditure					
Raising funds	8	266,598	-	-	266,598
Charitable activities	7	26,819,152	3,283,033	-	30,102,185
Other trading activities		47,779	-	-	47,779
Total expenditure		<u>27,133,529</u>	<u>3,283,033</u>	<u>-</u>	<u>30,416,562</u>
Net income before gains and losses on fixed asset investments		137,649	442,537	-	580,186
Gains on fixed asset investments	16	123,160	-	-	123,160
Net income before transfers		<u>260,809</u>	<u>442,537</u>	<u>-</u>	<u>703,346</u>
Transfer between funds	22	10,365	-	(10,365)	-
Net movement in funds		<u>271,174</u>	<u>442,537</u>	<u>(10,365)</u>	<u>703,346</u>
Balances at 1 April 2016	22	4,465,348	996,712	20,731	5,482,791
Balances at 31 March 2017		<u>4,736,522</u>	<u>1,439,249</u>	<u>10,366</u>	<u>6,186,137</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2018

14) Comparative for the Statement of Financial Activities – Company

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Restricted Capital 2017 £	Total 2017 £
Income and endowments from					
Donations and legacies	3	383,104	-	-	383,104
Charitable Activities:					
Grant funded projects	4	-	268,024	-	268,024
Other trading activities	5	231,487	-	-	231,487
Investment income	6	31,901	-	-	31,901
Total Income		<u>646,492</u>	<u>268,024</u>	<u>-</u>	<u>914,516</u>
Expenditure					
Raising funds	8	266,598	-	-	266,598
Charitable activities	7	391,029	362,040	-	753,069
Total expenditure		<u>657,627</u>	<u>362,040</u>	<u>-</u>	<u>1,019,667</u>
Net (expenditure) before gains on fixed asset investments		(11,135)	(94,016)	-	(105,151)
Gains on fixed asset investments	15	123,160	-	-	123,160
Net income/(expenditure) before transfers		<u>112,025</u>	<u>(94,016)</u>	<u>-</u>	<u>18,009</u>
Transfer between funds	21	10,365	-	(10,365)	-
Net movement in funds		<u>122,390</u>	<u>(94,016)</u>	<u>(10,365)</u>	<u>18,009</u>
Fund balances at 1 April 2016	22	<u>751,608</u>	<u>393,848</u>	<u>20,731</u>	<u>1,166,187</u>
Balances at 31 March 2017		<u><u>873,998</u></u>	<u><u>299,832</u></u>	<u><u>10,366</u></u>	<u><u>1,184,196</u></u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

15) Tangible fixed assets

a) Group

	Motor vehicles £	Heritable property £	Leasehold improve- ments £	Furniture / IT equipment £	Total £
Cost					
At 1 April 2017	21,996	65,835	401,591	619,210	1,108,632
Additions	-	10,850	-	351,968	362,818
Disposals	(14,235)	-	-	(573)	(14,808)
At 31 March 2018	<u>7,761</u>	<u>76,685</u>	<u>401,591</u>	<u>970,605</u>	<u>1,456,642</u>
Aggregate depreciation					
At 1 April 2017	21,996	31,813	90,864	392,152	536,825
Charge for year	-	5,529	12,959	129,577	148,065
Disposals	(14,235)	-	-	(321)	(14,556)
At 31 March 2018	<u>7,761</u>	<u>37,342</u>	<u>103,823</u>	<u>521,408</u>	<u>670,334</u>
Net book value					
At 31 March 2018	<u>-</u>	<u>39,343</u>	<u>297,768</u>	<u>449,197</u>	<u>786,308</u>
At 31 March 2017	<u>-</u>	<u>34,022</u>	<u>310,727</u>	<u>227,058</u>	<u>571,807</u>

b) Company

	Leasehold Improvements £	Furniture & IT Equipment £	Total £
Cost			
At 1 April 2017	338,126	150,170	488,296
Additions in year	-	1,652	1,652
At 31 March 2018	<u>338,126</u>	<u>151,822</u>	<u>489,948</u>
Aggregate Depreciation			
At 1 April 2017	71,732	142,629	214,361
Charge for year	12,959	4,382	17,341
At 31 March 2018	<u>84,691</u>	<u>147,011</u>	<u>231,702</u>
Net book value			
At 31 March 2018	<u>253,435</u>	<u>4,811</u>	<u>258,246</u>
At 31 March 2017	<u>266,394</u>	<u>7,541</u>	<u>273,935</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

16) Investments

	Group 2018	Group 2017	Company 2018	Company 2017
	£	£	£	£
Balance at 1 April 2017	919,526	763,108	919,526	763,108
Additions	98,154	130,610	98,154	130,610
	<u>1,017,680</u>	<u>893,718</u>	<u>1,017,680</u>	<u>893,718</u>
Realised (loss)/gain	(6,922)	14,953	(6,922)	14,953
Unrealised (loss)/gain	(32,330)	108,207	(32,330)	108,207
Disposals	(96,446)	(97,352)	(96,446)	(97,352)
	<u>881,982</u>	<u>919,526</u>	<u>881,982</u>	<u>919,526</u>
Cash balance	7,156	16,771	7,156	16,771
Balance at 31 March	<u>889,138</u>	<u>936,297</u>	<u>889,138</u>	<u>936,297</u>
Historical cost of investments	<u>804,369</u>	<u>834,584</u>	<u>804,369</u>	<u>834,584</u>

Analysis of investments at market value

	Group 2018	Group 2017	Company 2018	Company 2017
	£	£	£	£
National Savings Bond	47,000	47,000	47,000	47,000
Equities	834,982	872,526	834,982	872,526
Cash	7,156	16,771	7,156	16,771
	<u>889,138</u>	<u>936,297</u>	<u>889,138</u>	<u>936,297</u>

Disclosure of items > 5% of portfolio total value:	Group 2018	Group 2017	Company 2018	Company 2017
	£	£	£	£
Aviva Investors UK US Equity	56,072	63,652	56,072	63,052
JP Morgan Funds Ltd US Equity	60,190	63,668	60,190	63,668
North American	48,195	49,815	48,195	49,815

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

17) Debtors: amounts falling due within one year

	Group 2018	Group 2017	Company 2018	Company 2017
	£	£	£	£
Service debtors	95,909	128,285	93,713	111,804
Legacies receivable	31,351	220,933	31,351	346,571
Income tax recoverable	10,716	10,000	10,716	10,000
Prepayments and accrued income	858,726	766,904	39,893	23,741
Amounts due by group companies	-	-	145,933	136,463
Grants receivable and other debtors	4,466,111	4,209,336	10,435	2,438
	<u>5,462,813</u>	<u>5,335,458</u>	<u>332,041</u>	<u>631,017</u>

**Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2018**

18) Creditors: amounts falling due within one year

	Group 2018	Group 2017	Company 2018	Company 2017
	£	£	£	£
Trade creditors	955,038	559,450	81,249	55,045
Other creditors	104,367	218,052	-	-
Taxes and social security	559,278	465,944	29,244	21,428
Accrued charges	714,475	1,086,072	56,484	77,443
Deferred revenue income	130,281	192,848	534	-
Amounts due to group companies	-	-	1,743,988	1,479,334
	<u>2,463,439</u>	<u>2,522,366</u>	<u>1,911,499</u>	<u>1,633,250</u>

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

	Group 1 April 2017	Group Release of 2017 Deferrals	Group Deferral of 2018 Income Received	Group 31 March 2018
	£	£	£	£
Development, improvement and delivery of projects and services	192,848	(192,848)	130,281	130,281
	<u>192,848</u>	<u>(192,848)</u>	<u>130,281</u>	<u>130,281</u>

	Company 1 April 2017	Company Release of 2017 Deferrals	Company Deferral of 2018 Income Received	Company 31 March 2018
	£	£	£	£
Development, improvement and delivery of projects and services	-	-	534	534
	<u>-</u>	<u>-</u>	<u>534</u>	<u>534</u>

19) Provision for Liabilities & Charges

	Group 2018	Group 2017	Company 2018	Company 2017
	£	£	£	£
Opening provision	230,000	230,000	-	-
Movement in year	-	-	-	-
Closing provision	<u>230,000</u>	<u>230,000</u>	<u>-</u>	<u>-</u>

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

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2018

20) Financial Commitments

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

a) Group - Operating leases

	2018 Building rental £	2018 Motor Vehicles £	2017 Building rental £	2017 Motor Vehicles £
Leases which expire in:				
Less than 1 year	508,183	7,828	488,108	11,720
In 2 to 5 years	657,983	22,383	789,411	34,752
More than 5 years	730,000	-	830,850	-
	<u>1,896,166</u>	<u>30,211</u>	<u>2,108,369</u>	<u>46,472</u>

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

b) Company – Operating leases

	2018 Building rental £	2018 Motor Vehicles £	2017 Building rental £	2017 Motor Vehicles £
Leases which expire in:				
Less than 1 year	146,000	-	138,475	-
In 2 to 5 years	553,583	-	553,900	-
More than 5 years	730,000	-	830,850	-
	<u>1,429,583</u>	<u>-</u>	<u>1,523,225</u>	<u>-</u>

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

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

21) Movement in funds

Restricted Funds - Company	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
Restricted Revenue Funds:					
Big Lottery Fund Grant:					
ENABLE U Family Support	9,708	74,013	(83,721)	-	-
Glasgow Cuppa Club	26,604	16,808	(43,412)	-	-
Picking up the Pieces	184,330	-	(164,926)	-	19,404
Disability Agenda Scotland	9,195	60,000	(67,125)	-	2,070
Be the Change Campaign	30,361	48,849	(47,417)	-	31,793
ACE Youth	-	3,000	(19,995)	16,995	-
Other projects	39,634	37,516	(41,853)	12,076	47,373
	<u>299,832</u>	<u>240,186</u>	<u>(468,449)</u>	<u>29,071</u>	<u>100,640</u>
Restricted Capital Funds:					
Eurocentral	10,366	-	-	(10,366)	-
	<u>10,366</u>	<u>-</u>	<u>-</u>	<u>(10,366)</u>	<u>-</u>
Total Restricted Funds - Company	<u>310,198</u>	<u>240,186</u>	<u>(468,449)</u>	<u>18,705</u>	<u>100,640</u>
Other Group Companies					
Restricted Revenue Funds:					
Kilpatrick PAL Afterschool	126	58,000	(74,397)	16,271	-
Best Friends – Young Start	27,269	12,429	(39,698)	-	-
Money Worries – Fife Young Families	4,480	63,789	(67,702)	-	567
RASCALS Cumbernauld	(68,515)	74,103	(79,086)	-	(73,498)
LAC Midlothian	114,668	144,127	(144,127)	-	114,668
Money Support & Advice	46,466	64,015	(110,481)	-	-
SDS Fife	34,603	106,564	(130,977)	-	10,190
LAC East Renfrewshire	82,397	132,540	(124,102)	-	90,835
Cancer Care	6,053	37,159	(43,448)	236	-
Big Lottery Grant Fund – EAST project	55,755	144,526	(144,526)	-	55,755
Edinburgh All in	266,165	1,636,285	(1,498,477)	-	403,973
Journeys to Work	101,064	98,611	(147,159)	-	52,516
SERI	128,280	35,300	(15,359)	-	148,221
History Boys & Girls	20,565	-	-	-	20,565
ESF Project	32,076	249,472	(268,690)	-	12,858
Inspiring Scotland	105,175	161,828	(133,299)	-	133,704
North Lanarkshire HUB	21,590	82,000	(58,633)	-	44,957
Inverclyde Open	-	46,466	(29,960)	-	16,506
Edinburgh Club	-	49,697	(36,158)	-	13,539
North Ayrshire Schools	-	19,853	(29,597)	9,744	-
On The move	-	23,344	(16,211)	-	7,133
North Lanarkshire Integration	-	30,340	(2,016)	-	28,324
East Dumbarton PALS	-	21,048	(18,273)	-	2,775
Fife Summer School	-	20,153	(11,163)	-	8,990
Fun Shine Summer Club	-	32,525	(12,615)	-	19,910
Other projects	161,200	90,102	(116,720)	20,557	155,139
Total Restricted Funds – Other Group Companies	<u>1,139,417</u>	<u>3,434,276</u>	<u>(3,352,874)</u>	<u>46,808</u>	<u>1,267,627</u>
Total Group Restricted Funds	<u>1,449,615</u>	<u>3,674,462</u>	<u>(3,821,323)</u>	<u>65,513</u>	<u>1,368,267</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

21) Movement in funds (continued)

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

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

	£
Big Lottery Fund Grant – ENABLE U Family Support	74,013
Big Lottery Fund Grant – EAST Project	144,523
Big Lottery Fund Grant – Young Start	14,427

Unrestricted Funds - Company	At 1 April 2017 £	Income £	Expenditure £	Transfers £	31 March 2018 £
General Unrestricted Fund	873,998	524,376	(564,999)	(18,705)	814,670
Other Group Companies:					
General Unrestricted Fund	3,862,524	30,702,662	(30,130,351)	(46,808)	4,388,027
Total Group General Reserve	<u>4,736,522</u>	<u>31,227,038</u>	<u>(30,695,350)</u>	<u>(65,513)</u>	<u>5,202,697</u>

22) Analysis of net assets between funds of the Group

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

Analysis of net assets between funds - Company

	Tangible Fixed assets £	Investments, net current assets less long term liabilities £	Provisions and long term liabilities £	2018 Total £
Restricted funds including capital grants				
Capital Grant	-	-	-	-
Restricted funds	-	100,640	-	100,640
Unrestricted funds	258,246	556,424	-	814,670
	<u>258,246</u>	<u>657,064</u>	<u>-</u>	<u>915,310</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2018

22) Analysis of net assets between funds of the Group (continued) - 2017

	Tangible Fixed assets £	Investments, net current assets less long term liabilities £	Provisions and long term liabilities £	2017 Total £
Restricted funds including capital grants				
Eurocentral	10,366	-	-	10,366
	<u>10,366</u>	<u>-</u>	<u>-</u>	<u>10,366</u>
Restricted funds	-	1,439,249	-	1,439,249
Unrestricted funds	561,441	4,405,081	(230,000)	4,736,522
	<u>571,807</u>	<u>5,844,330</u>	<u>(230,000)</u>	<u>6,186,137</u>

Analysis of net assets between funds – Company - 2017

	Tangible Fixed assets £	Investments, net current assets less long term liabilities £	Provisions and long term liabilities £	2017 Total £
Restricted funds including capital grants				
Eurocentral	10,366	-	-	10,366
Restricted funds	-	299,832	-	299,832
Unrestricted funds	263,569	610,429	-	873,998
	<u>273,935</u>	<u>910,261</u>	<u>-</u>	<u>1,184,196</u>

23) Guarantees and Other Financial Commitments

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

24) Financial Instruments

	Group 2018 £	Group 2017 £	Company 2018 £	Company 2017 £
Financial assets				
Financial assets that are debt instruments measured at fair value	889,138	936,297	889,138	936,297
Financial assets that are debt instruments measured at amortised cost	7,578,141	7,420,399	1,668,709	1,597,214
	<u>8,467,279</u>	<u>8,356,696</u>	<u>2,557,847</u>	<u>2,533,511</u>
Financial liabilities				
Financial liabilities that are measured at amortised cost	1,773,880	1,863,574	1,881,721	1,611,822
	<u>1,773,880</u>	<u>1,863,574</u>	<u>1,881,721</u>	<u>1,611,822</u>

Financial assets measured at fair value comprise investments.

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

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