

COMPANY REGISTRATION NUMBER: 3140903



CONSOLIDATED FINANCIAL STATEMENTS

31 MARCH 2016

ENHANCEABLE

CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

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OFFICERS, PROFESSIONAL ADVISERS AND BANKERS

TRUSTEES

N Ainley
D S Eady
B Garcia (appointed 15 March 2016)
M Kemsley
G A MacIver
M W Martin
M Parker
B Turner

SECRETARY

M Kemsley

REGISTERED OFFICE

13 Geneva Road
Kingston upon Thames
Surrey
KT1 2TW

REGISTERED NUMBER

3140903

CHARITY NUMBER

1053246

AUDITOR

Garners
Chartered Accountants and Statutory Auditors
100A High Street
Hampton
Middlesex
TW12 2ST

BANKERS

National Westminster Bank Plc
Market Place Branch
5 Market Place
Kingston upon Thames
Surrey KT1 1JX

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REPORT OF THE TRUSTEES
For the year ended 31 March 2016

Purpose

EnhanceAble ('the Group') exists to promote the care and support, welfare, treatment, education, training, employment and advancement of people who have cerebral palsy or another disability. The Group is affiliated to Scope.

Trustees

The Trustees who served during the year and are also directors for Companies Act purposes were Nick Ainley (Chair), Daniel S Eady, Brian Garcia (appointed 15 March 2016), Michael Kemsley, Gael A MacIver, Mark W Martin, Michael A Parker and Byron Turner.

Trustees are also statutory directors of EnhanceAble and new trustees appointed to the board are required to offer themselves for election by the members at the Annual General Meeting following their appointment. One third of all trustees' terms of office come to an end at each Annual General Meeting and subject to their willingness to continue serving, are eligible for re-election by the members.

Officers, Advisors and Registered Office

Julie M Hagarty served as Chief Executive Officer of the Group throughout the year. Details of the other Officers, Advisors and Registered Office are shown on page 1 of this Report.

Organisational structure, governance and management

Incorporated and charitable status

EnhanceAble was originally called North Surrey Group Scope. It was incorporated in England and Wales as a company limited by guarantee on 22 December 1995 (Registered No. 3140903) and registered as a charity on 28 March 1996 (Registered Charity No. 1053246).

On 1 April 1996 the Group took over all the assets and activities of North Surrey Group Scope, an unincorporated charity (Registered Charity No 209741). The name was changed from North Surrey Group Scope to EnhanceAble on 30 November 2005.

The Group's Day Centre services in Kingston are supplied through its wholly owned subsidiary, Geneva Road Limited (Registered No. 3048810) a company limited by shares.

Recruitment and appointment of new trustees

New trustees are recruited and appointed from two sources.

Firstly, clients of the group are encouraged to nominate potential directors from among the client group, so as to ensure good client representation on the trustee board. The people nominated are then eligible for election at the Annual General Meeting.

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REPORT OF THE TRUSTEES

For the year ended 31 March 2016

Secondly, a sub-group of the board identifies the type of expertise required to ensure that the board as a whole can properly fulfil its responsibilities and then seeks to recruit suitable trustees by consulting other voluntary organizations, professional bodies and / or by advertising. Potential trustees are interviewed and are then nominated for election at the Annual General Meeting. The board may co-opt such individuals in the first instance.

Induction and training of trustees

The induction programme for new trustees includes briefings from the Chair and the Chief Executive and the provision of copies of basic information including the constitutional documents, the latest accounts and business plan and Charity Commission documents on the duties of trustees.

We are currently in the process of recruiting additional Trustees having updated the role descriptions and about to rework the induction programme.

Organisational structure and decision-making process

The Group is controlled by the Board of Trustees, which meets regularly and at least four times each year. Day to day management is delegated to the Chief Executive Officer, who reports to the Chair of the Trustees. The activities of the Geneva Road Centre are managed by our subsidiary company Geneva Road Limited. The managers of the Geneva Road Centre, EnhanceAble Children's Service, EnhanceAble Living, EnhanceAble Space, Croft Cottage and the Volunteer Support manager report to the Chief Executive.

Related parties and wider networks

The Group is an independent charity that receives approximately 84% of its funding from local authorities. In the case of the Group's Day Centre and Outreach Services, approximately one third of clients are funded by the Royal Borough of Kingston upon Thames, one third by Surrey and the remainder by the London Borough of Richmond upon Thames, Hounslow and other boroughs.

Risk Management

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated below, combined with our annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks that we face and confirm that they have established systems to mitigate the significant risks.

Principal Activities

EnhanceAble exists to serve people with cerebral palsy and other disabilities and provides the following services:

- The Group's day centre in Geneva Road, Kingston upon Thames is operated by Geneva Road Limited ('Geneva Road'). Geneva Road offers education, work and leisure activities designed to encourage its members to lead as independent a life as possible as valued members of the community. Courses

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REPORT OF THE TRUSTEES

For the year ended 31 March 2016

offered include skills development, information technology, therapeutic opportunities, creative workshops and sport and leisure activities.

- EnhanceAble Living ('EL') provides care and support services to disabled people in their own homes on an individual basis and provides outreach services, e.g. helping them gain access to local amenities, such as the local swimming pool, or to go shopping, etc. This is a service registered with the Care Quality Commission.
- EnhanceAble Children's Service ('ECS') was originally commissioned to provide a special educational needs and disability information, advisory and support service in The Royal Borough of Kingston and for the education and schools service in The London Borough of Richmond. In late 2014, this became a statutory service and as a result RBK and LBR decided to re-tender and appoint a different service provider. As a consequence, ECS ceased to provide this particular service on 31 May 2015.
- EnhanceAble Children's Service ('ECS') continues to run three 'after school' clubs;
 1. KITES - for older children aged 11-18 with Asperger's or high-functioning Autism,
 2. RIBBONS - for younger children aged 5-11 with Asperger's or high-functioning Autism and
 3. FLYERS - for children with more complex health and / or physical disabilities.

With each of these clubs, we aim to support young people to improve their social and life skills, to make friends and meet others with a similar diagnosis and above all to have fun.

- EnhanceAble Space ('ES') was launched in the Spring of 2014 to provide a high quality respite care service for disabled adults and is delivered from a large detached house located at 221A Malden Road, Worcester Park, Surrey KT3 6AG.
- Croft Cottage was launched in the Summer of 2015 to provide a high quality respite care service for disabled children aged 8-18 referred by the Richmond Disabled Children's Service. Croft Cottage is owned by Achieving for Children ('AfC') and ECS is funded to run and manage the service, which is registered with and regularly inspected by Ofsted.

Benefits of our Activities

Our services provide tangible and intangible benefits to our service users. The benefit varies according to the different services provided however they include the following tangible benefits:

- Providing a safe physical environment for people to meet (Geneva Road and Kite)
- Providing life skills training to support people living as independently as they are able (Geneva Road, Kite and EL)
- Providing physical support to enable people to live as independently as they are able (Geneva Road, Living and Space)

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For the year ended 31 March 2016

- Providing support and advice that helps Kingston families with disabled children know about education, social, leisure and medical services. This service is to be transferred to a new provider 2015/16.
- Provided a web forum for the parents of disabled children to share their experiences with each other. (ECS) (As note above)

Aims and objectives for the year

These were to:

- Maintain the client base of the Geneva Road Centre by continuing to develop and widen the range of activities provided.
- Continue the refurbishment of the Geneva Road site to enable future expansion and change in the services offered.
- Expand Outreach Services and transfer this activity into EnhanceAble Living by providing a high value personalised service for clients with specific needs;
- Continue to develop the positive relationship between EnhanceAble and The Integrated Services for Disabled Children. Continue to work in partnership to provide information, support, and advice to parents and carers through the EnhanceAble Children's Services.
- Continue to raise funds from our Charity Shops.
- Support the development of new services and in particular;
 - 'EnhanceAble Living' – to provide care and support services to clients in their own homes,
 - Continue to provide services to children aged 5 to 18, who have Asperger's Syndrome or High Functioning Autism, through EnhanceAble Kite. These sessions will continue to provide recreation and short breaks underpinned by social skills development.
- Launch a new, high quality respite care service for disabled adults.

Volunteers

All the trustees of the charity serve on a voluntary basis. In addition, around thirty unpaid volunteers support the Group's fund-raising activities. With the exception of the Manager of Volunteer Support role, volunteers operate both our charity shops

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REPORT OF THE TRUSTEES
For the year ended 31 March 2016

Financial Review

The Accounts

The accounts which comprise the Consolidated Statement of Financial Activities (including Income and Expenditure account), the Balance Sheets and related notes have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Principal sources of income

The Group's total incoming resources in the year were £1,660,674 (2014/15: £1,340,362). Fundraising income before expenses generated by our charity shop and jumble sales amounted to £102,306 (2014/15: £116,192) and investment income was £3,688 (2014/15: £3,975).

Charitable expenditure and cost of raising funds

Group expenditure in the year was £1,668,302 (2014/15: £1,355,875) of which:

- Charitable expenditure was £1,593,572 (2014/15: £1,284,939) and
- Fundraising and governance costs were £74,730 (2014/15: £70,936).

Net result

The Group's net deficit amounted to £7,629 (2014/15 deficit: £15,513) and was funded from reserves.

Charitable Activities

Geneva Road – Day Centre Service

Incoming resources increased by 2.4% to £555,634 (2014/15: £542,357). 62 people made use of this service during the year (2014/15: 61 people).

The service achieved a combined operating surplus of £3,226 (2014/15: £17,668) before interest payments of £3,263 (2014/15: £1,500) and covenanted charitable payments of £nil (2014/15: £16,000).

EnhanceAble Living - Outreach Care Service

Incoming resources increased by 20% to £424,173 (2014/15: £353,305). EnhanceAble Living currently has 476 client hours per week and an additional 180 hours during the school and college holidays (2014/15: 387 client hours per week and an additional 108 hours during the school holidays). The total cost of operating the service was £408,943 (2014/15: £340,155) and the surplus was £15,230 (2014/15: £25,835).

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For the year ended 31 March 2016

EnhanceAble Space - Adult Respite Care Service

This service was launched in May 2014 and incoming resources during this, the second year of operation, were £325,603 (2014/15: £139,805). Approximately 26 (2014/15: 40) people made use of this service during the year.

The total cost of operating the service was £376,996 (2014/15: £256,531) and the deficit was £51,393 (2014/15 deficit: £116,726).

EnhanceAble Children's Services ('ECS') - continuing services

Continuing services include the Kite Youth Group ('Kite') and the 'Ribbons' and 'Flyers' children's clubs. Total incoming resources from RBK in respect of these activities were £83,012 (2014/15: £67,725), voluntary donations were £264 (2014/15: £nil), the total cost of operating the service was £84,586 (2014/15: £74,551) and the deficit was £1,310 (2015/16 deficit: £6,826).

Launched in the Summer of 2015, Croft Cottage provides overnight short breaks for disabled children referred by the Richmond Disabled Children's Service. Total incoming resources in respect of this service were £120,000 (2014/15: £nil), the total cost of operating the service was £123,515 (2014/15: £nil) and the deficit was £3,515 (2015/16: £nil).

EnhanceAble Children's Services ('ECS') - discontinued service

For several years ECS delivered a service enabling disabled children and their parents, to access information, advice and support regarding special educational needs, health and social care. ECS managed the service and employed the staff whilst statutory agencies provided accommodation and contributed 50% of the employment costs. When this became a statutory service on 1 September 2014, RBK and LBR together decided to invite tenders from several service providers. ECS submitted a tender to continue providing the service but was unsuccessful and the service was discontinued on 31 May 2015. Total incoming resources from RBK and LBR in respect of these activities were £18,690 (2014/15: £104,222), voluntary income was £nil (2014/15: £4,000) the total cost of operating the service was £19,027 (2014/15: £123,481) and the deficit was £337 (2015/16 deficit: £15,259).

Fundraising

Two EnhanceAble charity shops in Berrylands and Tolworth and the sale of rags and jumble direct to dealers continue to be an important part of the Group's fundraising activities. The shops and sales of jumble together generated sales of £102,306 (2014/15: £116,192), which after deducting expenses, contributed net income of £40,236 (2014/15: £52,791).

Reserves

The overall financial position of the Group remains healthy, but additional resources are always needed to enable us to invest in a sustainable and innovative service for the future.

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REPORT OF THE TRUSTEES

For the year ended 31 March 2016

At 31 March 2016, unrestricted funds were £1,374,301 (2015: £1,381,929) and restricted funds were £nil (2015: £nil); total funds therefore amounted to £1,374,301 (2015: £1,381,929). Of these reserves, £331,213 (2015: £310,641) was invested in fixed assets, leaving net current assets of £1,043,088 (2015: £1,071,288) available to fund the Group's day-to-day activities.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the Group should be equivalent to at least six months' resource expenditure, which equated to about £0.5 million in unrestricted funds. At this level, the trustees feel that they would be able to continue the current activities of the Group in the event of a significant drop in incoming resources and to enable the Group to expand its level of activities in the medium term and to undertake future capital projects.

As demonstrated above, the free reserves are in excess of the minimum requirement and the trustees consider these to be adequate. The additional reserves available are retained in order to enable the Group to expand its level of activities in the medium term and to undertake future capital projects.

Investment policy and strategy

In late 2009 the Trustees reviewed the Group's investment policy, taking independent professional advice and approved a "low risk" investment approach. This required that the charity's assets should be invested having regard to the need to fund day-to-day activities, invest in new services and undertake important capital projects. Against this background the investment policy envisaged the Group's funds being invested in:

- a) A Short Term Portfolio providing sufficient funds to meet the charity's anticipated working requirements during the next five years, taking into account future surplus income streams and retaining approximately £330,000 in cash based assets, and
- b) A Long Term Portfolio investing approximately £500,000 for the longer term.

Throughout the recent recession trustees have been reluctant to put the Group's reserves at risk, preferring instead to remain liquid supporting the development of a broader service offer coupled with improvements to the Geneva Road estate.

Continuing low interest rates and public sector austerity measures are two matters that directly impact on the Group and against this background, coupled with the fact that Blue Chip Stocks have largely recovered to pre-recessionary levels, the trustees have agreed to again review the investment policy and strategy and to seek independent professional advice.

Plans for the future

Our continuing fund-raising success and operation of the Geneva Road Centre without a significant deficit has enabled us to plan a number of significant developments in the life of EnhanceAble;

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REPORT OF THE TRUSTEES

For the year ended 31 March 2016

- Continue developing the activities and upgrading the facilities at our Geneva Road Centre. We plan over the next two years to extend this service to provide 'drop-in' facilities for individuals and their carers and support workers.
- Continue developing our newer services; EnhanceAble Living, Kite and Ribbons.
- Upgrading the Geneva Road estate.
- Training and support for carers and personal assistants of disabled people in the area.
- Promoting and developing EnhanceAble Space, with a view to eliminating the deficit by 2016/17.
- Continue developing and broadening our service offering to existing and new clients either within existing areas or by extending to neighbouring areas.
- As noted earlier the ECS advisory activities were transferred to a new provider in 2015/16.

Staff

The Group supports the continuing professional development of all staff and all managers are professionally qualified. Each staff member is encouraged to identify areas of specific interest in which they would like to develop. EnhanceAble are IIP Gold Standard holders and during the last year staff have benefited from training in wide range of subjects including;

- Successful communication,
- Makaton,
- Group work skills,
- Health and Safety,
- Lone Workers and Personal Safety,
- Vulnerable Adults Procedure,
- Diversity,
- Food Hygiene,
- First Aid,
- Key-working skills,
- Helping Service Users Develop New Skills,
- Fire Safety,
- Empowering Individuals,
- Dysphagia,
- Acquired Brain Injury,
- Mental Health and Medication.

We have further developed our training by providing support to staff taking formal qualifications.

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REPORT OF THE TRUSTEES
For the year ended 31 March 2016

Special thanks

We remain forever grateful to all the people that help to make EnhanceAble the wonderful organisation it is; our clients, our volunteers and our staff.

People are absolutely central to our success and without their professionalism, commitment, good humour and positive spirit we would not have achieved what we have. On behalf of the Group board I would like to thank them sincerely for all their hard work.

Auditors

Garners have indicated their willingness to continue in office and in accordance with the provisions of the Companies Act it is proposed that they be reappointed auditors for the ensuing year.

N Ainley
Chair of the Group

Date: 2016



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STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2016

The trustees, who are also directors of EnhanceAble for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charitable company will continue in business.

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

Each person who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- each trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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N Ainley
Director

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ENHANCEABLE

YEAR ENDED 31 MARCH 2016

We have audited the financial statements of EnhanceAble for the year ended 31 March 2016, which comprises the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheets and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the Trustees, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees Responsibility Statement set out on page 3 the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON THE FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the Group and Charity's affairs as at 31 March 2016 and of the Group's result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements and the trustees' report in accordance with the small companies regime.

STEPHEN W FRANCIS FCA (Senior Statutory Auditor)
for and on behalf of GARNERS
Chartered Accountants and Statutory Auditor

100A High Street
Hampton
Middlesex
TW12 2ST

..... 2016

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CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	3	20,317	264	20,581	8,077
Activities for generating funds	4	102,306	-	102,306	116,192
Investment income	5	3,688	-	3,688	3,975
Incoming resources from charitable activities:					
EnhanceAble Living Care Fees		424,173	-	424,173	353,305
EnhanceAble Space Fees		325,603	-	325,603	139,805
Geneva Road Centre Fees		540,999	-	540,999	526,258
Geneva Road Centre Sales		14,635	-	14,635	16,099
Other incoming resources	6	6,987	221,702	228,689	176,651
Total incoming resources		1,438,708	221,966	1,660,674	1,340,362
Resources expended					
Costs of generating funds:					
Cost of goods sold and other costs	7	62,070	-	62,070	63,401
Charitable activities:					
Others	8	1,347,932	245,640	1,593,572	1,284,939
Governance costs	10	8,427	4,233	12,660	7,535
Total resources expended		1,418,429	249,873	1,668,302	1,355,875
Net outgoing resources before transfers		20,279	(27,907)	(7,629)	(15,513)
Transfers					
Gross transfers between funds	12	(27,907)	27,907	-	-
Net movement in funds		(7,628)	-	(7,629)	(15,513)
Reconciliation of Funds					
Total funds brought forward		1,381,929	-	1,381,929	1,397,441
Total funds carried forward		1,374,301	-	1,374,300	1,381,928

The notes on pages 7a to 7i form part of these financial statements.

ENHANCEABLE**CONSOLIDATED AND CHARITY BALANCE SHEET****YEAR ENDED 31 MARCH 2016**

		Total funds Group	Total funds Charity	Total funds Group	Total funds Charity
	Notes	2016	2016	2015	2015
		£	£	£	£
FIXED ASSETS					
Tangible assets	13	331,213	203,403	310,641	234,433
Investments	14	-	100	-	100
TOTAL FIXED ASSETS		331,213	203,503	310,641	234,533
CURRENT ASSETS					
Debtors	15	174,987	99,640	169,465	122,925
Amounts owed by group undertakings	16	-	102,099	-	35,251
Cash at bank and in hand	17	981,668	981,001	995,000	994,542
TOTAL CURRENT ASSETS		1,156,655	1,182,740	1,164,465	1,152,718
LIABILITIES					
Creditors: Amount falling due within one year	18	(113,567)	(17,169)	(93,177)	(10,587)
NET CURRENT ASSETS		1,043,088	1,165,571	1,071,288	1,142,131
TOTAL ASSETS LESS CURRENT LIABILITIES		1,374,301	1,369,074	1,381,929	1,376,665
FUNDS					
Unrestricted income funds	19	1,374,301	1,369,074	1,381,929	1,376,665
Restricted income funds	20	-	-	-	-
TOTAL FUNDS		1,374,301	1,369,074	1,381,929	1,376,665

These accounts have been prepared in accordance with the provisions applicable to companies that are subject to the small companies' regime.

Approved by the board on 2016

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N Ainley
Director

Company Registration Number: 3140903

The notes on pages 7a to 7i form part of these financial statements.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

a. Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2015), the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

b. Consolidated Financial Statements

These financial statements consolidate the results of the charity and its wholly-owned subsidiary company Geneva Road Limited on a line by line basis. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by the Companies Act 2006 and SORP 2015.

c. Incoming Resources

i) Legacies

Legacies are brought into the accounts when they become capable of financial measurement.

ii) Donations

Donations are accounted for on a receipts basis.

iii) Gifts in Kind

Assets donated for use by the group are recognised as incoming resources when received.

iv) Grants

Grants are recognised when the conditions for receipts have been met.

Grants restricted to future accounting periods are deferred and recognised in those future accounting periods.

Otherwise, grants are recognised in the Statement of Financial Activities in a similar manner to other incoming resources. Grants received for specific purposes are accounted for as restricted funds.

v) Shop

Incoming resources from the charity's shop are included when receivable.

d. Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which can not be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

e. Tangible Fixed Assets

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

Long Leasehold Property	10 and 25 years straight line
Short Leasehold - Shop	10 years straight line
Motor Vehicles	5 years straight line
Equipment, Fixtures and Fittings	7 years straight line
Computer Equipment	4 years straight line

f. Investments

The Charity's unlisted investments are stated at cost. Provision for any diminution in the value of investments is only made when the diminution is considered to be permanent.

g. Pension Costs

The company participates in the Pension Trust's Growth and Flexible Retirement Plans.

The Growth Plan is a multi-employer plan which is in most respects a money purchase plan but it has some guarantees. The Flexible Retirement Plan is also a multi-employer plan and is wholly a money purchase plan. The assets of the plans are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the Growth Plan and to the Flexible Retirement Plan.

h. Restricted Funds

Restricted Funds are funds, which are to be used in accordance with specific restrictions imposed by the donors or which have been raised for specific purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

i. Unrestricted Funds

Unrestricted Funds are available for use at the discretion of the trustees in furthering the general objectives of the charity and have not been designated for other purposes.

2. NET INCOMING RESOURCES

	<u>2016</u>	<u>2015</u>
Net incoming resources is stated after charging:	£	£
Auditors Remuneration	5,500	4,700
Depreciation - owned assets	63,724	53,731
Pension Costs	14,429	12,942
	<u> </u>	<u> </u>

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

3. VOLUNTARY INCOME	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2016</u>	<u>2015</u>
	£	£	£	£
Parent Participation / Aiming High	-	-	-	4,000
Donations - Other	20,317	264	20,580	4,077
	<u>20,317</u>	<u>264</u>	<u>20,580</u>	<u>8,077</u>
4. ACTIVITIES FOR GENERATING FUNDS	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2016</u>	<u>2015</u>
	£	£	£	£
Rag Sales	8,958	-	8,958	11,708
Shop Takings	93,348	-	93,348	104,484
	<u>102,306</u>	<u>-</u>	<u>102,306</u>	<u>116,192</u>
5. INVESTMENT INCOME	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2016</u>	<u>2015</u>
	£	£	£	£
Bank interest	3,688	-	3,688	3,975
	<u>3,688</u>	<u>-</u>	<u>3,688</u>	<u>3,975</u>
6. OTHER INCOMING RESOURCES	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2016</u>	<u>2015</u>
	£	£	£	£
* Salary reimbursement from RBK - ECS	-	7,628	7,628	45,768
* Salary reimbursement from LBR - ECS	-	4,162	4,162	16,288
NCB - Royal Borough of Kingston (RBK)	-	3,450	3,450	20,833
NCB - London Borough of Richmond (LBR)	-	3,450	3,450	20,833
Register of Work	-	-	-	500
Kite - Funding from RBK	-	28,440	28,440	27,400
Ribbons - Funding from RBK	-	28,530	28,530	27,640
Flyers - Funding from RBK	-	26,042	26,042	12,685
Croft Cottage - (LBR)	-	120,000	120,000	-
Sundry income	6,987	-	6,987	4,704
	<u>6,987</u>	<u>221,702</u>	<u>228,689</u>	<u>176,651</u>

* The Royal Borough of Kingston (RBK) and London Borough of Richmond (LBR) agreed to reimburse 50% of the salary cost for the EnhanceAble Children's Service ('ECS') Information Officer post. In late 2014, this became a statutory service and as a result RBK and LBR decided to re-tender and appoint a different service provider. Enhanceable's service provision consequently ceased on 31 May 2015.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

7. COST OF GENERATING FUNDS:

	<u>2016</u>	<u>2015</u>
	£	£
Staff costs	27,207	27,007
Other shop expenses	32,232	32,809
Jumble sale expenses	2,632	3,585
Total	<u>62,070</u>	<u>63,401</u>

8 CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2016</u>	<u>2015</u>
	£	£	£	£
Service costs	25,804	2,952	28,756	25,990
Payments to members	333	-	333	431
Staff costs	1,025,566	137,800	1,163,366	934,891
Transport & travel	36,629	2,933	39,562	36,368
Cost of meals	34,960	7,069	42,029	32,064
Rent & rates	45,740	15,173	60,913	56,256
Insurances	9,701	637	10,338	8,725
Utility costs	17,022	-	17,022	21,572
Printing, postage, stationery & telephone	19,625	3,709	23,334	21,426
Repairs & renewals	33,243	-	33,243	28,703
Cleaning & waste disposal	12,760	668	13,428	13,718
General expenses	11,026	9,306	20,332	13,780
Staff recruitment	24,036	-	24,036	7,133
Training costs	41,509	11,647	53,156	30,004
Management supervision	(53,140)	53,140	-	-
Depreciation	63,118	606	63,724	53,878
	<u>1,347,932</u>	<u>245,640</u>	<u>1,593,572</u>	<u>1,284,939</u>

9. STAFF COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2016</u>	<u>2015</u>
	£	£	£	£
Salaries and wages	965,181	130,314	1,095,495	884,079
Social security costs	73,645	7,004	80,649	64,877
Pensions	13,947	482	14,429	12,942
	<u>1,052,773</u>	<u>137,800</u>	<u>1,190,573</u>	<u>961,898</u>

The average number of employees during the year was as follows:

	<u>2016</u>	<u>2015</u>
Geneva Road Limited	19	18
EnhanceAble Children's Service	-	2
EnhanceAble Living	16	13
EnhanceAble Space	10	8
Croft Cottage	4	-
Shop	1	1
Total	<u>50</u>	<u>42</u>

No employee earned more than £60,000 per annum (2015: nil)

Number of employees to whom retirement benefits are accruing under defined contribution pension scheme are 4 (2015: 4)

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

10. GOVERNANCE COSTS	2016	2015
	£	£
Auditors Remuneration	5,500	4,700
Ofsted Inspection	4,233	-
Bank Charges	2,794	2,835
Sundry Expenses	133	-
	<u>12,660</u>	<u>7,535</u>

11. TRUSTEES

No reimbursement of expenses or remuneration was paid to trustees during the year (2015: £nil).

12. TRANSFERS

	£
The transfer between restricted and unrestricted funds (Note 20 refers) was necessary to cover the deficits in relation to the following EnhanceAble Children's Services :	
ECS (service discontinued 31 May 2015)	2,005
Kite, Ribbons and Flyers	15,162
Croft Cottage	10,740
	<u>27,908</u>

13. TANGIBLE ASSETS

	Motor Vehicles	Computer Equipment	Equipment Fixtures and Fittings (ECS)	Furniture Fixtures and Fittings	Leasehold Land and Buildings	2016 Total
Group						
Cost or Valuation	£	£	£	£	£	£
At 1 April 2015	181,186	34,682	798	202,210	558,987	977,863
Additions	-	-	4,589	14,702	65,004	84,295
Disposals	-	-	-	-	-	-
At 31 March 2016	<u>181,186</u>	<u>34,682</u>	<u>5,388</u>	<u>216,912</u>	<u>623,991</u>	<u>1,062,158</u>
Depreciation						
At 1 April 2015	134,204	33,481	798	129,096	369,642	667,221
Disposals	-	-	-	-	-	-
Charge for the year	13,589	422	606	19,733	29,373	63,724
At 31 March 2016	<u>147,793</u>	<u>33,903</u>	<u>1,405</u>	<u>148,829</u>	<u>399,015</u>	<u>730,945</u>
Net Book Value						
At 31 March 2016	<u>33,393</u>	<u>779</u>	<u>3,983</u>	<u>68,083</u>	<u>224,976</u>	<u>331,213</u>
At 31 March 2015	<u>46,981</u>	<u>1,201</u>	<u>-</u>	<u>73,114</u>	<u>189,345</u>	<u>310,641</u>
Charity						
Cost or Valuation	£	£	£	£	£	£
At 1 April 2015	125,541	34,682	798	95,909	547,076	804,006
Additions	-	-	4,589	1,784	-	6,373
Disposals	-	-	-	-	-	-
At 31 March 2016	<u>125,541</u>	<u>34,682</u>	<u>5,388</u>	<u>97,693</u>	<u>547,076</u>	<u>810,379</u>
Depreciation						
At 1 April 2015	116,891	33,481	798	48,761	369,642	569,573
Disposals	-	-	-	-	-	-
Charge for the year	2,460	422	606	12,520	21,395	37,403
At 31 March 2016	<u>119,351</u>	<u>33,903</u>	<u>1,404</u>	<u>61,281</u>	<u>391,037</u>	<u>606,976</u>
Net Book Value						
At 31 March 2016	<u>6,190</u>	<u>779</u>	<u>3,984</u>	<u>36,412</u>	<u>156,039</u>	<u>203,403</u>
At 31 March 2015	<u>8,650</u>	<u>1,201</u>	<u>-</u>	<u>47,148</u>	<u>177,434</u>	<u>234,433</u>

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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14. FIXED ASSET INVESTMENTS

	<u>2016</u>	<u>2015</u>
	£	£
Shares in Subsidiary Undertaking	100	100

<u>Subsidiary</u>	<u>Class of shares held</u>	<u>% of shares held</u>	<u>Turnover</u>	<u>Loss for Year</u>	<u>Aggregate Reserves</u>
Geneva Road Limited	Ordinary £1	100	£694,871	(£37)	£5,227

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>General</u>	<u>Total</u>	<u>Total</u>
	£	2016	2015
<u>Group</u>		£	£
Trade debtors	149,155	149,155	133,692
Prepayments	17,619	17,619	16,028
Other debtors	8,213	8,213	19,745
	<u>174,987</u>	<u>174,987</u>	<u>169,465</u>
<u>Charity</u>			
Trade debtors	83,355	83,355	95,641
Prepayments	8,072	8,072	7,539
Other debtors	8,213	8,213	19,745
	<u>99,640</u>	<u>99,640</u>	<u>122,925</u>

16. AMOUNTS OWED BY GROUP UNDERTAKINGS

	<u>Total</u>	<u>Total</u>
	2016	2015
<u>Charity</u>	£	£
Geneva Road Limited	102,099	35,251

As explained in note 14 the charity owns 100% of the shares in the above-named company. The directors of Geneva Road Limited have given an undertaking to give a floating charge over the assets of the company to EnhanceAble. Interest is payable at a rate of 4.75% per annum (2015: 4.75% per annum) and the loan is repayable on demand.

17. CASH AT BANK AND IN HAND

	<u>Total</u>	<u>Total</u>
	2016	2015
<u>Group</u>	£	£
National Savings Investment	36,820	36,820
National Westminster Bank Plc:		
Current Account	1,000	1,000
Capital Reserve Account	49	49
Business Reserve Account	599,639	668,699
Clubs and Societies Reserve Account	16,592	16,592
Lloyds Bank plc	255,411	252,750
Santander	70,191	17,643
Cash in hand	1,967	1,448
	<u>981,668</u>	<u>995,000</u>
<u>Charity</u>		
National Savings Investment	36,820	36,820
National Westminster Bank Plc:		
Current Accounts	1,000	1,000
Capital Reserve Account	49	49
Business Reserve Account	599,639	668,699
Clubs and Societies Reserve Account	16,592	16,592
Lloyds Bank plc	255,411	252,750
Santander	70,191	17,643
Cash in hand	1,300	990
	<u>981,001</u>	<u>994,542</u>

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>Total</u> <u>2016</u>	<u>Total</u> <u>2015</u>
	£	£
<u>Group</u>		
Bank overdraft	3,207	29,645
Other taxation and social security	39,605	37,392
Other creditors and accruals	70,755	26,140
	<u>113,567</u>	<u>93,177</u>
	£	£
<u>Charity</u>		
Bank overdraft	1,618	4,330
Other creditors and accruals	15,552	6,257
	<u>17,169</u>	<u>10,587</u>

19. UNRESTRICTED FUNDS

	<u>Total</u> <u>2016</u>	<u>Total</u> <u>2015</u>
	£	£
<u>Group</u>		
At 1 April 2015	1,381,929	1,373,754
Net incoming resources	20,279	6,572
Transfer (to) / from restricted funds	(27,907)	1,603
At 31 March 2016	<u>1,374,301</u>	<u>1,381,929</u>
	£	£
<u>Charity</u>		
At 1 April 2015	1,376,665	1,368,657
Net incoming Resources	20,316	6,405
Transfer (to) / from restricted funds	(27,907)	1,603
At 31 March 2016	<u>1,369,074</u>	<u>1,376,665</u>

20. RESTRICTED FUNDS

EnhanceAble Children's Services (ECS)

ECS runs three 'after school' clubs (Kite, Ribbons and Flyers) for young people who have Asperger's Syndrome or high functioning Autism.

ECS also runs a respite care and short break service (Croft Cottage) for children and young people aged between 8 and 18 in the Richmond area.

The information and advisory service (discontinued) provided assistance to families with disabled children in accessing the support which was available from a variety of sources.

Movements in Funds:

	<u>Balance at</u> <u>31.03.15</u>	<u>Incoming</u> <u>Resources</u>	<u>Expenditure,</u> <u>Gains and</u> <u>Losses</u>	<u>Transfers</u>	<u>Balance at</u> <u>31.03.16</u>
	£	£	£	£	£
<u>Group</u>					
Kite, Ribbons and Flyers	-	83,276	98,438	15,162	-
Croft Cottage	-	120,000	130,740	10,740	-
Information and advisory service	-	18,690	20,695	2,005	-
	<u>-</u>	<u>221,966</u>	<u>249,873</u>	<u>27,907</u>	<u>-</u>
	£	£	£	£	£
<u>Charity</u>					
Kite, Ribbons and Flyers	-	83,276	98,438	15,162	-
Croft Cottage	-	120,000	130,740	10,740	-
Information and advisory service	-	18,690	20,695	2,005	-
	<u>-</u>	<u>221,966</u>	<u>249,873</u>	<u>27,907</u>	<u>-</u>

Transfers totalling £27,907 were made from unrestricted to restricted reserves to cover the deficits incurred in providing each of the services.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

21. CAPITAL

The parent company is limited by guarantee. Every member of the company undertakes to contribute to the company in the event of it being wound up whilst she / he is a member of the company or within one year afterwards, for the payment of debts and liabilities of the company contracted before she / he ceases to be a member, and the costs, charges and expenses of winding up and for the adjustment of the rights of contributories among themselves such amount as may be required not exceeding one pound.

22. CONNECTED CHARITIES

The company is affiliated to the national charity for people with cerebral palsy and associated disabilities, SCOPE.

23. FINANCIAL COMMITMENTS

- a) The parent company had the following annual commitments under operating leases:

<u>Land and Buildings</u>	<u>2016</u>	<u>2015</u>
	<u>£</u>	<u>£</u>
Operating leases which expire:		
(a) within one year	12,400	12,400
(b) in the second to fifth year	56,400	56,400
(c) after five years	12,500	12,500
	<u>81,300</u>	<u>81,300</u>

b) **PENSION COMMITMENTS**

The company participates in the Pension Trust's Growth Plan and Flexible Retirement Plan and also makes contributions to employees' personal pension plans.

The Growth Plan is a multi-employer plan which is in most respects a money purchase plan but it has some guarantees. The Growth Plan up to and including September 2001 was converted to defined amounts of pension payable from normal retirement date. The Flexible Retirement Plan is also a multi-employer plan and is wholly a money purchase plan. The assets of the plans are held separately from those of the company in independently administered funds.

Company (i.e. employer) pension contributions during the year amounted to £14,429 (2015: £12,942).

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2016</u>	<u>2015</u>
Fund Balances at 31 March 2016 are represented by:	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	331,213	-	331,213	310,641
Current Assets	1,156,655	-	1,156,655	1,164,465
Current Liabilities	(113,567)	-	(113,567)	(93,177)
Total Net Assets	<u>1,374,301</u>	<u>-</u>	<u>1,374,301</u>	<u>1,381,929</u>

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

25. CONTINGENT LIABILITIES

The company participates in the Pension Trust's Growth Plan and in the Pension Trust's Flexible Retirement Plan.

The Growth Plan is a multi-employer plan which is in most respects a money purchase plan but it has some guarantees. Contributions paid into the Growth Plan up to and including September 2001 were converted to defined amounts of pension payable from normal retirement date.

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding-up. The debt for the Plan as a whole is calculated by comparing the liabilities of the Plan calculated on a buy-out basis (i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's pre October 2001 liability attributable to employment with the leaving employer, compared to the total amount of the Plan's pre October 2001 liabilities (relating to employment with all currently participating employers).

The company has been notified by the Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2015. As of this date the estimated employer debt allocated to EnhanceAble was £97,235 (30 September 2014: £105,100). This liability would only become payable either on the company's withdrawal from the Plan (and the directors do not intend to withdraw from the Plan) or on the winding up of the Plan by the Pensions Trust, and it is the understanding of the company that the Pension Trust has no intention to wind up the Plan.