



ENABLE Scotland
(Limited by Guarantee)
Company Number SC 278976
Scottish Charity No: SC009024

Report and Financial Statements

For the Year Ended 31 March 2012

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CONTENTS

	Page
Legal and Administrative Information	1
Report of the Trustees	2 - 11
Report of the Independent Auditors	12 - 13
Income and Expenditure Account	14
Statement of Financial Activities	15
Balance Sheet	16
Cashflow Statement	17
Notes to the Financial Statements	18 - 28

ENABLE Scotland

Legal and Administrative Information For the Year Ended 31 March 2012

Patron:	HRH The Duchess of Kent
President:	Peter Lederer CBE
Vice-Presidents	Hazel Irvine Bridget McConnell Lorraine McIntosh Eric Milligan Mark Reid Steven Reid
Trustees:	Jo Armstrong (Chairperson) Marcella Frances Boyle (Appointed 29 October 2011) Jack Collett Robert Cowie (Appointed 29 October 2011) Wendy Ferguson Joan Linda Fraser Colin McKay (Appointed 29 October 2011) Nigel Edward Over Linda Catherine Pollock (Appointed 29 October 2011) Dr David Barraclough (Resigned 29 October 2011) Dr Rassmi Beruwien (Resigned 29 October 2011) Peter Johnson (Resigned 29 October 2011) William Learmonth (Resigned 29 October 2011) Alexander Russell (Resigned 3 May 2011) Morven Wood (Resigned 29 October 2011)
Secretary:	Peter Edgar Scott
Chief Executive:	Peter Edgar Scott
Registered Office:	2nd Floor 146 Argyle Street Glasgow, G2 8BL
Registered Number:	SC 278976
Charity Number:	SC009024
Auditors:	Hardie Caldwell LLP Chartered Accountants Citypoint 2 25 Tyndrum Street Glasgow, G4 0JY
Bankers:	Clydesdale Bank plc 14 Bothwell Street Glasgow, G2 6QY
Solicitors:	McRoberts Solicitors Capella 60 York Street Glasgow, G2 8JX
Investment Advisors:	Speirs & Jeffrey 33 Renfield Street, Glasgow, G2 1NA

ENABLE Scotland

Report of the Trustees

For the year ended 31 March 2012

The Board of Trustees of ENABLE Scotland ("the charity") present their annual report for the year ended 31 March 2012 under the Companies Act 2006 and the Statement of Recommended Practice – Accounting and Reporting by Charities, together with the audited financial statements for that year.

Towards the end of 2011 financial year, the ENABLE Scotland group of companies embarked on a full independent governance review. This review, which concluded in January 2012, was led by the Institute of Directors Scotland, and was carried out in recognition that Boards which evaluate themselves on a regular basis conform to the highest standards of corporate governance. Performance evaluation is a natural part of the life of organisations in the public, private and charitable sectors, and the ENABLE Scotland Board wanted to take stock of its own performance, using independent benchmarking, in order to build on strengths and rectify any identified weaknesses.

As an outcome of this governance review ENABLE Scotland has seen a number of long-standing Trustees retire. The charity would like to express its sincere gratitude for the many years of dedicated and skilled voluntary service that these people have given to our organisation and to people who have learning disabilities in Scotland. We are pleased to note that all retiring trustees will continue to be involved in our organisation in a variety of ways.

Four new members have joined ENABLE Scotland's Board, bringing with them a wealth of experience from the fields of law, health, recruitment and business. The Chair and CEO warmly welcome these new voluntary members of our Board, who will be joining five existing Trustees who are from academia, finance, advocacy, and engineering backgrounds, and they include family carers of people who have learning disabilities. We are confident that our governance arrangements post review are robust, and would like to express our thanks to Mike Willis of the Institute of Directors Scotland for his expert guidance and advice throughout the review process.

Legal and Administrative Details

ENABLE Scotland is a registered Scottish charity (No SC009024) and a Company (No 278976) limited by guarantee. Its registered office is as shown on Page 1.

The company was incorporated on 27 January 2005 as ENABLE Scotland 2005, and subsequently changed its name to ENABLE Scotland on 6 April 2005.

The present Trustees, and any past Trustees who have served during the year, are given on Page 1, together with the name of the Chief Executive. The patron, president, vice presidents and the external advisers of the charity are also set out on Page 1.

Group Structure

ENABLE Scotland is the parent company of a group which comprises ENABLE Scotland (Leading the Way), ENABLE Homes (Cumbernauld), ACE Advocacy, also registered charities and companies 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), ACE Advocacy, ENABLE Trustee Service Limited and ENABLE Homes (Cumbernauld).

Following the governance review it has been decided to merge ENABLE Scotland with ENABLE Scotland (LTW). The merger process is anticipated to take approximately 12 months to complete, and will be implemented throughout 2012/13. As part of the planning for this merger, since November 2011 the Boards of these two companies have identical membership.

ENABLE Scotland

Report of the Trustees (Continued) For the year ended 31 March 2012

Group Structure (continued)

As part of the charity's mission to develop and improve the welfare and services of 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 fee'd basis.

Structure, Governance and Management

The charity is governed by its Memorandum and Articles of Association adopted on 1 April 2005.

The Board of Trustees is responsible for the overall governance of the charity. The Trustees are either elected or co-opted; the maximum number of trustees is 10 elected plus up to 5 co-opted members. Elected Trustees put their names forward in the first instance to ENABLE Scotland's Scottish Council, an advisory committee comprising members from across the whole charity. Scottish Council then recommends individuals for Board membership, and a vote is held by the entire membership if required. A third of the elected trustees retire each year but are eligible for re-election. Co-opted trustees are appointed by the Board for a year and may also be re-appointed.

Effective partnership between Trustees and staff contributes significantly to the success of the charity. The Trustees meet at least six times each year combining their meeting with a meeting of the Trustees of ENABLE Scotland (Leading the Way). Trustees may also attend one of three sub-committees, which support the Board in the areas of finance, IT and Nominations and Remuneration. The Trustees take an active interest in the affairs of the charity visiting and commenting on services both informally and formally. Some of the Trustees also 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. Each Trustee meets annually with the Chairperson to form a development plan when any development or training requirements are identified.

Trustees attend, in addition, at least one strategic planning day involving the CEO and Executive Directors. From this and further discussions, the Trustees contribute to the group strategic plan. This three year plan sets out the objectives for the period ahead. The Board receives a progress report against this plan at each of its meetings.

Advisory Groups/ Committees

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:

- A Scottish Council which has historically met four times each year comprising members drawn from across the organisation. Council has four sub-committees: Parents and Carers Committee, ACE (comprising adults with learning disabilities), Young Family Support Committee and a young person's group, Speak4Yourself! Council is, thus, in a position to provide advice on the needs and ambitions of children and adults who have learning disabilities and their carers and on the quality of service expected. All Trustees of the company must be recommended by Scottish Council.
- A Finance Committee comprising members with a particular interest and knowledge of business, accounting and finance. This committee meets at least quarterly and is able to give the Trustees advice on all aspects of the financial and investment strategy of the charity. This committee also meets with the external auditors to discuss the annual financial statements and audit process and findings.

ENABLE Scotland

Report of the Trustees (Continued) **For the year ended 31 March 2012**

Advisory Groups/ Committees (continued)

- 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; branches are group members of ENABLE Scotland.

Following the governance review conducted throughout 2011, two new groups have been introduced to support the governance of the organisation during and after the planned merger of ENABLE Scotland (LTW) and ENABLE Scotland. The Service Delivery Advisory Group and the Campaigns and Membership Advisory Group are each chaired by a charity trustee from the ENABLE Scotland Board.

The Service Delivery Advisory Group advises the Board on the development of a quality driven organisation and helps to ensure that the people we work for have an efficient, effective and high standard of support. This group is made up of three ENABLE Scotland trustees, the chair of Speak Up (ENABLE Scotland (LTW)'s self-advocacy group of people who have learning disabilities and who are supported by the organisation), our Participation Officer (who is a person who has a learning disability) and a parent/carer representative. All meetings of the group are attended by the CEO and other Executive Directors as requested by the group.

The Campaigns and Membership Advisory Group advises the Board on the development and implementation of our campaigns, our links with our members and branches, and the development of Scottish Council. This group is made up of three ENABLE Scotland Trustees, the Chairs of Scottish Council's three sub-committees (Parents and Carers Committee, Young Family Support Committee and Advisory Committee of ENABLE) and a representative of our local branch network. Again, all meetings of this group are attended by the CEO and other Executive Directors as requested by the group.

The charity has plans to widen even further its supporter base and has devised strategies both to further develop its engagement with its branch and membership network and to encourage a wider group of supporters, who may not currently belong to the membership, to take an active interest and contribute to the charity's affairs. The implementation of this strategy will be monitored by the Campaigns and Membership Advisory Group.

Chief Executive

The Chief Executive is responsible for the day-to-day management of the charity's affairs and for implementing the policies agreed by the Board of Trustees. The Chief Executive is also the Chief Executive of the subsidiary charity, ENABLE Scotland (Leading the Way). He is assisted by a group of Executive Directors each of whom has portfolio responsibility for services of the whole group. One of the Executive Directors is company secretary of ENABLE Homes (Cumbernauld). The charity's legal adviser is company secretary of ACE Advocacy.

Statement of Trustees Responsibilities

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

ENABLE Scotland

Report of the Trustees (Continued) **For the year ended 31 March 2012**

Statement of Trustees Responsibilities (continued)

Company 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 the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments 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 charitable company will continue in business.

The Trustees are responsible for ensuring that adequate accounting records are maintained 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. They are also responsible for safeguarding the assets of the charity and ensuring their proper application in accordance with charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 also 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;
- The charity complies with relevant laws and regulations.

Corporate Governance

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Supervision, appraisal and reporting processes are in place to ensure that performance of key staff is monitored and that appropriate management information is prepared and reviewed regularly by the executive management. The Chief Executive reports to each meeting of the Trustees.

During the course of this year we have been reviewing our internal audit system in line with the decision to implement the European Foundation of Quality Management (EFQM) throughout the organisation, and in light of our learning from the use of the 'Talking Points' and 'ASCOT' models of customer feedback, our growing experience of personalisation, and our desire to be as customer focused and responsive as possible.

ENABLE Scotland

Report of the Trustees (Continued) For the year ended 31 March 2012

Corporate Governance (continued) In addition, the Board:

- Determines the group strategy and approves an annual budget relating to the charity's activities. This strategy and annual budget incorporates information from the subsidiaries.
- Considers financial performance on a quarterly basis, taking advice from the Finance Committee as appropriate.
- Receives a strategic report from the Chief Executive six times per year.
- Receives a health and safety report six times per year.

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. Therefore, the Trustees have introduced a formal risk management process to assess business risks and to implement and monitor risk management strategies. The ENABLE Scotland Risk Register, and associated risk matrix, is intended to provide Trustees 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 (LTW), ENABLE Trustee Service and also ENABLE Homes (Cumbernauld) and ACE Advocacy.

Executive Directors review 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 Finance 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 systems or procedures put in place in respect of these.

Objects, Objectives and Principal Activities of the Charity

The mission of the ENABLE Scotland group is to promote the welfare of children and adults with learning disabilities and to encourage their active participation in the community. The strategy lays down six key aims:

- To ensure that people with learning disabilities and their carers have a voice, fully participate and can achieve for themselves.
- To develop and run services that help people with learning disabilities lead the lives that they want.
- To work together with all of our supporters in Scotland, Europe and further afield.
- To fight for the rights and needs of people with learning disabilities and their families and carers to be included and considered at all levels.
- To provide opportunities for learning and sharing amongst people with learning disabilities and their carers.
- To continue to improve our organisation so that we support and empower more people better.

The charity co-ordinates all objectives ensuring close working with voluntary members and staff.

In pursuance of the above the charity undertakes fundraising activities to support the group's objectives.

ENABLE Scotland

Report of the Trustees (Continued) For the year ended 31 March 2012

Objects, Objectives and Principal Activities of the charity (continued)

The main contribution of ENABLE Scotland (Leading the Way) is in the development, improvement and delivery of projects and services.

ENABLE Trustee Service Limited provides a vehicle for managing the assets of individuals with learning disabilities.

ACE Advocacy supports projects which develop and provide advocacy services for people with learning disabilities.

ENABLE Homes (Cumbernauld) transferred all operations to ENABLE Scotland (Leading the Way) on 1 May 2009. Statutory dormant accounts have been prepared for ENABLE Homes (Cumbernauld) prior to its formal winding up in 2012/13.

During the course of 2011/12 the parent charity has maintained its position as a major campaigning and learning organisation for children and adults who have learning disabilities. Our Campaigns and Policy Unit, with the support of our Campaigns and Membership Advisory Group, continue to gather information and intelligence from our membership, making sure our campaigning work reflects, and is informed by, the priorities of people who have learning disabilities and their carers. The Campaigns and Policy Unit has developed stronger links with our partner charity Mencap to strengthen our campaigning voice at Westminster, whilst we have continued to work in close partnership with our Scottish partners in Disability Agenda Scotland.

ENABLE Scotland has run and been involved in several campaigns over the year. Our petition to have education staff properly trained to support pupils who have learning disabilities attracted over 2,500 signatories and we spoke to the Public Petitions Committee in the Scottish Parliament – we are pleased they have referred the matter to the Education and Culture Committee. Chartand we hope our efforts will result in more appropriate levels of support. With our partners in the Scottish Consortium for Learning Disability we highlighted the effect the cuts to Further Education were having on courses for students who have learning disabilities. There was considerable media coverage and political interest in this campaign, and additional resources were allocated by the Scottish Government to help mitigate some of the consequences of these cuts. We secured funding from the Scottish Government for Scotland-wide research into the provision of emergency planning and to highlight and promote good practice. This campaign has resulted in greater focus on the needs of older carers – something that has been ignored for too long. The changes to the welfare reform system are causing a huge amount of anxiety for people who have learning disabilities and their carers. ENABLE Scotland has been at the forefront of campaigning and policy work on this. We have responded to UK-Government consultations on the new assessment criteria and process and have provided evidence to the Work and Pensions Select Committee on this. We are indebted to Scottish Council and its sub-committees, to our members, our partners in Disability Agenda Scotland, the Cross Party Group for Learning Disability and to many others for supporting our campaigning and policy work.

Our links with Mencap were also highlighted, and further developed, through our award winning joint Charity of the Year partnership with the Co-Operative group. In February 2012 it was announced that a record breaking £7 million had been raised across the UK through this partnership. An estimated £605,000 was raised in Scotland by the Co-operative's staff, members and customers who fully embraced the year of fundraising, and our local branch network across Scotland were also heavily involved. The money raised by The Co-operative is the highest ever received by ENABLE Scotland from such a partnership.

ENABLE Scotland

Report of the Trustees (Continued) For the year ended 31 March 2012

Objects, Objectives and Principal Activities of the Charity (continued)

The money raised through The Co-operative partnership has allowed us to launch the inspirational three year 'Inspire Me' project to provide young people throughout Scotland with activities and training that will give them the chance to learn new skills, build confidence and lead the life they choose. Since June 2011 ENABLE Scotland's 'Inspire Me' team have been working with schools, colleges, parents, carers and local communities to ensure 'Inspire Me' is available to young people in their area.

In Scotland's schools and college's young people have been attending workshops on motivation and confidence, employment, managing money, community and citizenship. Since August 2011, 614 workshop spaces have been taken up by young people.

'Inspire Me' also gives young people the opportunity to develop and take part in community impact projects. This is a meaningful volunteering opportunity to build team working, communication and project management skills. These projects also promote young people's involvement in their local community and raise awareness, understanding and improve attitudes and perceptions in the community. Already 57 young people have taken part in volunteering projects throughout Scotland.

As part of 'Inspire Me' young people have the opportunity to become an Ambassador – someone who will become a spokesperson in their local community, promoting the importance of supporting young people with learning disabilities to achieve their aspirations. There are already 28 'Inspire Me' Ambassadors in Scotland with many more to follow.

2011/2012 was another successful year for ENABLE Scotland's employability programmes. The innovative Stepping Up project, which was established in 2009, is successfully being delivered across Scotland for young people aged 14-19 who have a learning disability. ENABLE Scotland is now working with young people in colleges across West and Central Scotland through the Transitions to Employment project, which has expanded its reach in the last year. The 'Make the Move' website was launched in 2011 and is proving to be a useful and practical tool - helping young people into employment, training and further education.

The employment team at ENABLE Scotland are always keen to find new and innovative ways of engaging with young people. A great example being the launch of a partnership with Partick Thistle FC. The project uses the medium of football to help young people who have a learning disability develop the key skills employers are looking for such as communication and team working. This project has proved extremely successful with some great outcomes for the young people involved.

Financial Review and Results for the Year

The deficit for the year, as detailed in the Income and Expenditure Account on Page 14, was £32,654 (2011: Surplus £246,332). The upturn in the value of our investments mitigated the deficit by £12,459 - £7,445 of this being unrealised whilst £5,014 was an actual gain. We continue to benefit from legacy income and this remains a vital, if unpredictable income source for the charity. Trust income is also an important and appreciated income source and trust funds of £71,950 were generated in the year. An estimated £605,000 has been raised through our Charity of the Year partnership with the Co-operative Group and £150,472 was released in the 2012 financial year. The balance of these funds will be applied in the forthcoming years to, for example, fund the Inspire Me project. This was an incredible effort by the Co-operative's staff, members and customers who fully embraced the year of fundraising, and also by our staff and local branch network. The charity has also benefited greatly from The Big Lottery Fund Grant in recent years and we continue to enjoy the effects of these grants through our Primetime, Promoting Community Involvement, Transition to Employment and Reaching Out Building Up projects. We continue to monitor all costs to ensure best value for money is achieved across the charity and considerable work has been done in this area in recent years.

ENABLE Scotland

Report of the Trustees (Continued)

For the year ended 31 March 2012

Financial Review and Results for the Year (continued)

We recognise the economic challenges that the charitable sector will continue to face but will venture into the forthcoming financial years with a degree of confidence.

Future Plans

We are very pleased to have successfully completed our governance review during 2011, and will continue to benefit from the outcomes of this review in the years ahead. Throughout 2012/13 we will ensure our new Trustees are fully exposed to the wider ENABLE Scotland organisation, including our services, branches, Scottish Council and membership. As our Trustees and Executive Directors develop and implement a new three year strategy for our charity, we will consult with our membership base, and in particular with Scottish Council. During this process we will review our Vision, Mission and Values, making sure they are fit for purpose and reflect the views of our membership.

During 2012/13 we aim to complete the merger of ENABLE Scotland and ENABLE Scotland (LTW). This significant structural change offers a number of advantages to the charity, including a simplified, streamlined organisational structure and some economies of scale. A Project Implementation Team has been established and will work on the operational, legal, financial and cultural elements of the merger throughout the coming year.

ENABLE Scotland will launch its first social enterprise in 2012 after many months of planning. The innovative project in Angus, which received significant funding from the Big Lottery, will see the opening of a new coffee shop in Arbroath, which will operate as a social enterprise providing much needed training and employment opportunities for young people who have a learning disability in the area. The project is expected to support 60 young people per annum – helping them to develop employability skills, boost their confidence and secure meaningful employment.

During 2012/13 ENABLE Scotland will be introducing the European Foundation for Quality Management Excellence model throughout the charity. This accredited model, independently verified by Quality Scotland, will provide us with a management tool for improving efficiency and effectiveness of our organisation through self-assessment, benchmarking and business planning.

Economic and policy changes are forcing the social care and voluntary sectors in Scotland to change. Throughout the coming year ENABLE Scotland will continue to monitor these forces, analyse our marketplace, and plan accordingly. Within such a challenging environment we recognise the growing significance of developing a range of strategic alliances within and beyond our sector, and we will continue to work positively and constructively with all relevant stakeholders and partners.

Providing high quality support in a personalised way to all individuals who have a learning disability is a core aim of the ENABLE Scotland group. In order to achieve this we recognise that we must recruit and retain the very best calibre of staff. The Board of ENABLE Scotland believe that paying a 'living wage' is critical not only to recruiting and retaining the best staff, but also to ensuring our support staff know that the vital work they do is recognised and valued by the charity. The Board has therefore made paying a living wage a priority for us and it is anticipated that the living wage will be introduced at the earliest responsible opportunity during 2012/13.

ENABLE Scotland has a proud history of, and a powerful voice in, representing and campaigning for improvements in the lives of people who have learning disabilities and their carers in Scotland. We intend to use this history, and this voice, to promote the interests of our members as we continue through extremely challenging times. We have a sound base from which to build, in terms of our ethos, history, record of

ENABLE Scotland

Report of the Trustees (Continued) For the year ended 31 March 2012

Future Plans (continued)

service and achievement, a continuing reasonable level of funds and, most importantly, a committed and skilled workforce and supporter/ volunteer base which takes us forward confidently into the next year.

Financial Management Policies

Reserves

Free reserves available for use by the charity are those that are readily realisable, less funds whose uses are restricted or else designated for particular purposes. The calculation thus excludes funds of £419,487 invested in property and other fixed assets, which will continue to be used in the day-to-day running of the charity. It is the Trustees policy to retain unrestricted funds to a level, which equates to between 3 and 6 months of unrestricted expenditure. This has been attained in the current year. The charity requires sufficient funds to cover costs and respond to emergency situations given the extent of the service provision of the company and the risks noted in the risk assessment.

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 Finance Committee oversees the performance of investments and receives quarterly reports from the fund managers. In 2011, a strategic decision to revise our portfolio to a more defensive position was implemented. This was achieved by selling certain investments, mainly in financial services, and increasing the proportion of funds held in fixed interest. Dividend income of £26,814 was received (2011: £24,526) and interest on investments totalled £490 (2011: £3,472). As noted above, realised gains of £5,014 and increase in market value of £7,445 were achieved during the financial year.

Employees

The charity gives high priority to encouraging the commitment of all of its employees to its charitable aims. All employees are subject to regular supervision and an annual appraisal; there are also induction and exit procedures for new and leaving employees. There is a considerable challenge in keeping in regular contact with such a dispersed workforce but all employees are issued with a regular quarterly staff bulletin; all major policies and guidance are discussed at local team meetings. There is also a regular charity newsletter "Newslink" available to all members and this is also distributed to all work sites.

ENABLE Scotland has continued its strategy to increase the number of disabled employees within the group's workforce which has now risen to 127 or 7.1%. It is our intention that this proportion continues to rise over the next year.

The charity is committed to the training, career development and promotion of all employees. A comprehensive training programme is devised each year and its implementation closely monitored. A talent management process has also been introduced. Priority has to be given to training requirements laid down by statutory bodies such as the Scottish Social Service Council and the Care Inspectorate but training is always made available for individual development and for more specialist areas.

Pensions

The charity contributes to a group personal pension plan for its employees. An employer's contribution of 7% is matched by a minimum contribution of 4% from employees. A small number of employees are members of Strathclyde Pension Fund, which is a defined benefits pension scheme to which the charity contributes. (see Note 10)

ENABLE Scotland

Report of the Trustees (Continued) **For the year ended 31 March 2012**

Statement as to Disclosure of Information to Auditors

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 company's auditors are 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 company's auditors are aware of that information.

Auditors

A resolution for the appointment of Hardie Caldwell LLP as auditors of the charity will be proposed at the forthcoming Annual General Meeting.

Approved by the Board on 4 October 2012 and signed on its behalf by:


Jo Armstrong

Trustee

2nd Floor
146 Argyle Street
Glasgow
G2 8BL

Registered Number: SC278976

ENABLE Scotland

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES AND THE MEMBERS OF ENABLE SCOTLAND

We have audited the financial statements of ENABLE Scotland for the year ended 31 March 2012 which comprise the Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes numbered 1 to 22.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 section 44(1c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's trustees and members 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1c) of the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006 and report in accordance with those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board'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 directors; and the overall presentation of the financial statements.

We read all the information in the Report of the Trustees 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 financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

ENABLE Scotland

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

Opinion on other matter 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 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the 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.

Marion Hopper
Senior Statutory Auditor
For and on behalf of
Hardie Caldwell LLP
Statutory Auditor
Glasgow

Date: 12 October 2011

Hardie Caldwell LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.
Company Number SC 278976

ENABLE Scotland

Income and Expenditure Account For the Year Ended 31 March 2012

	Notes	2012 £	2011 £
Income			
Charitable receipts	3	405,267	625,706
Grants	4	790,615	623,398
Fees and other income		210,033	208,983
Rental income	5	448,058	247,344
Investment income		27,304	27,998
Gain on sale of investments	14	5,014	5,242
		<u>1,886,291</u>	<u>1,738,671</u>
Expenditure			
Direct charitable costs		1,696,442	1,209,795
Governance costs	8	15,115	16,898
Costs of generating funds	6	196,135	281,778
Depreciation		44,023	41,009
		<u>1,951,715</u>	<u>1,549,480</u>
(Deficit)/Surplus for year before transfers		(65,424)	189,191
Transfers from restricted capital fund		25,325	24,847
(Deficit)/Surplus for year		<u>(40,099)</u>	<u>214,038</u>
Statement of Total Recognised Gains and Losses			
(Deficit)/Surplus for year		(40,099)	214,038
Unrealised gain on revaluation on investments	14	7,445	32,294
Total recognised gains and losses relating to the year		<u>(32,654)</u>	<u>246,332</u>

Movement in the funds of the charity are shown on the Statement of Financial Activities.

All activities are classed as continuing.

The notes form part of these financial statements.

ENABLE Scotland

Statement of Financial Activities For the Year Ended 31 March 2012

	Note	Un- restricted Funds	Restricted Funds	Restricted Capital	2012 Total Funds	2011 Total Funds
Incoming resources						
Incoming resources from generated funds:		£	£	£	£	£
Donations and gifts		161,308	793	-	162,101	152,165
Legacies		96,444	-	-	96,444	269,503
Fundraising and special events		146,722	-	-	146,722	204,038
Investment income						
Enable Trustee Service Limited		90,735	-	-	90,735	91,122
Dividends		26,814	-	-	26,814	24,526
Interest received		490	-	-	490	3,472
Rental income	5	448,058	-	-	448,058	247,344
Incoming resources from charitable activities						
Grants		52,704	1,082,337	3,324	1,138,365	719,995
Less transfers (to) deferred income		(9,011)	(335,415)	-	(344,426)	(92,244)
Other income:						
Management charges		46,699	-	-	46,699	43,394
Sundry income		69,860	2,739	-	72,599	74,468
Total incoming resources		<u>1,130,823</u>	<u>750,454</u>	<u>3,324</u>	<u>1,884,601</u>	<u>1,737,783</u>
Resources expended						
Costs of generating funds	6	196,135	-	-	196,135	281,778
Charitable activities	7	985,437	755,028	-	1,740,465	1,250,804
Governance costs	8	15,115	-	-	15,115	16,898
Total Resources Expended		<u>1,196,687</u>	<u>755,028</u>	<u>-</u>	<u>1,951,715</u>	<u>1,549,480</u>
Net (outgoing)/incoming resources before transfers		(65,864)	(4,574)	3,324	(67,114)	188,303
Transfer between funds	9	20,751	4,574	(25,325)	-	-
Net (outgoing)/incoming resources		<u>(45,113)</u>	<u>-</u>	<u>(22,001)</u>	<u>(67,114)</u>	<u>188,303</u>
Realised gain on disposal of investments	14	5,014	-	-	5,014	5,242
Unrealised gain on revaluation of investments	14	7,445	-	-	7,445	32,294
Net (outgoing)/incoming resources for the year		<u>(32,654)</u>	<u>-</u>	<u>(22,001)</u>	<u>(54,655)</u>	<u>225,839</u>
Balances as at 1 April 2011		<u>1,588,535</u>	<u>-</u>	<u>404,853</u>	<u>1,993,388</u>	<u>1,767,549</u>
Balances as at 31 March 2012		<u>1,555,881</u>	<u>-</u>	<u>382,852</u>	<u>1,938,733</u>	<u>1,993,388</u>

The notes form part of these financial statements.

ENABLE Scotland

Balance Sheet As at 31 March 2012

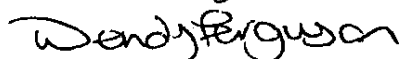
	Notes	2012 £	2011 £
Fixed assets			
Tangible fixed assets	13	419,487	448,458
Investments	14	<u>741,619</u>	<u>730,054</u>
		1,161,106	1,178,512
Current assets			
Debtors	15	570,065	188,532
Cash at bank and on hand		<u>1,032,576</u>	<u>1,062,087</u>
		1,602,641	1,250,619
Creditors: amounts falling due within one year	16	<u>(825,014)</u>	<u>(435,743)</u>
Net current assets		<u>777,627</u>	<u>814,876</u>
Net assets		<u>1,938,733</u>	<u>1,993,388</u>
Funds			
Unrestricted (including revaluation surplus £58,929, 2011: surplus £49,491)	19	1,555,881	1,588,535
Restricted	18	-	-
Restricted capital	18	<u>382,852</u>	<u>404,853</u>
		<u>1,938,733</u>	<u>1,993,388</u>

Approved by the Board on 4 October 2012 and signed on its behalf by:



Jo Armstrong

Trustee



Wendy Ferguson

Trustee

The notes form part of these financial statements.

Company Number SC 278976

ENABLE Scotland

Cash Flow Statement

For the Year ended 31 March 2012

	Notes	2012 £	2011 £
Net cash (outflow)/inflow from operating activities	1	<u>(42,246)</u>	<u>431,758</u>
Returns on investments and servicing of finance			
Interest received		490	3,472
Dividends received		<u>26,814</u>	<u>24,526</u>
		<u>27,304</u>	<u>27,998</u>
Capital expenditure and financial investment			
Purchase of tangible fixed assets		(15,463)	(24,569)
Sale of tangible fixed assets		-	10,895
Purchase of fixed asset investments		(175,608)	(169,996)
Sale of fixed asset investments		<u>176,468</u>	<u>170,012</u>
		<u>(14,603)</u>	<u>(13,658)</u>
		<u>(29,545)</u>	<u>446,098</u>

Notes to the Cash Flow Statement

For the Year ended 31 March 2012

1) Reconciliation of net (outgoing)/incoming resources to net cash (outflow)/inflow from operating activities

	2012 £	2011 £
Net (outgoing)/incoming resources for year	(67,114)	188,303
Interest received	(490)	(3,472)
Dividends received	<u>(26,814)</u>	<u>(24,526)</u>
	(94,418)	160,305
Depreciation	44,023	41,009
Gain/(Loss) on disposal of tangible fixed assets	411	(2,371)
(Increase)/Decrease in debtors	(381,533)	174,357
Increase in creditors	<u>389,271</u>	<u>58,458</u>
Net cash (outflow)/inflow from operating activities	<u>(42,246)</u>	<u>431,758</u>

2) Analysis of changes in net funds

	31 March 2012 £	31 March 2011 £	Cashflow £
Cash with stockbroker	2,883	2,917	(34)
Cash at bank and in hand	<u>1,032,576</u>	<u>1,062,087</u>	<u>(29,511)</u>
	<u>1,035,459</u>	<u>1,065,004</u>	<u>(29,545)</u>

The notes form part of these financial statements.

Notes to the Financial Statements For the Year ended 31 March 2012

1) Status of the Charity

The company is a registered Scottish charity and enjoys the benefits of exemption from corporation tax commensurate with that status. The company is limited by guarantee and has no share capital. The maximum liability of each member is restricted to £1.

2) Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified to include investments at market value and in accordance with applicable accounting standards. The financial statements are also set out to comply with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005). Accordingly, the Income and Expenditure Account is an adaptation of the formats laid down in the Companies Act 2006 to recognise the special nature of the charity's activities and in order to give information in a manner beneficial to the members as provided for in the Companies Act.

The Trustees have considered the application of the going concern principle. Detailed budgets are presented to and approved by the finance sub-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.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Income

Donations are recognised as they are received. Donations received in a form other than cash are valued at market value on the day of receipt.

Unless in dispute, legacies are recognised once the charity has been notified of its entitlement and the value is capable of financial measurement.

Income from management fees and rental are accounted for on a receivable basis.

Grants

Grants are received from government agencies, local authorities and charities.

Revenue grants receivable by the charity are credited to the Income and Expenditure Account in the year to which they relate. Revenue grants for ongoing projects not fully expended in the year are carried forward in deferred revenue income.

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.

Resources Expended

Resources expended are accounted for on an accruals basis and are recognised when there is a legal or constructive obligation to pay for expenditure. Expenditure is inclusive of any VAT that cannot be recovered.

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year Ended 31 March 2012

2) Accounting policies (continued)

Costs of generating funds

The costs of generating funds incurred in operation of the fundraising department include marketing campaign costs.

Charitable activities

These are costs directly attributable to specific activities and projects of the charity. They include costs of services and of grants awarded in the period, support costs and depreciation on related assets.

Governance costs

These are costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Pension costs

The charity contributes to a group personal pension plan for the majority of its employees. A small number of employees are members of Strathclyde Pension Fund, which is a defined benefit pension scheme to which the charity contributes. (see Note 10)

Tangible fixed assets

Where the Trustees consider there is enduring benefit expenditure on assets in excess of £200 is capitalised. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates which are calculated to write off the cost of each asset over its expected useful life. The annual rates, which are applied from the date the asset comes into use, are as follows:

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

Hire purchase contracts and operating leases

Fixed assets held under hire purchase contracts are capitalised in the balance sheet. Rentals in respect of the operating leases are charged to Income and Expenditure Account as incurred.

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 period gross of tax, together with income from ENABLE Trustee Service Limited.

Related parties

The charity's financial statements are incorporated into the consolidated financial statements of the ENABLE Scotland Group and consequently the charity is exempt from the disclosure requirements of FRS 8 in respect of transactions with group entities.

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year Ended 31 March 2012

2) Accounting policies (continued)

Fund accounting

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.

Unrestricted expendable endowment funds

These are funds received by way of donation or legacy income. Where the individual donation / legacy exceeds £200,000 and it is of the opinion of the Trustees that where no explicit restriction has been stipulated by the benefactor that the implied intention, of the benefactor, was to endow the charity for the purpose of enhancing its capital base, then the income will be treated as an expendable endowment.

The Trustees consider these monies are to be held to finance any significant capital expenditure that may be considered in future periods or to allow the charity to finance the launch of any new service or project the charity may wish to introduce, which would not be feasible without this finance.

Where the charity expends this money on the acquisition of capital assets, then the funds will be released from this fund to restricted capital funds. Where the purpose has been the addition of new services or projects then the fund will be released in line with the costs incurred in the implementation of these activities.

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 or transferred from the unrestricted expendable endowment fund as explained above. This fund falls to be adjusted at the same rates as depreciation is charged to the Income and Expenditure Account for the assets that they refer to.

3) Charitable receipts

	2012	2011
This comprises:	£	£
Donations	162,101	152,165
Legacies	96,444	269,503
Fundraising and special events	146,722	204,038
	<u>405,267</u>	<u>625,706</u>

4) Grants

	2012	2011
	£	£
Grants receivable	753,095	590,898
Grants received from Scottish Government	37,520	32,500
	<u>790,615</u>	<u>623,398</u>

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year Ended 31 March 2012

5) Rents receivable

	2012	2011
	£	£
Rents receivable from subsidiaries	<u>448,058</u>	<u>247,344</u>

6) Costs of generating funds

	2012	2011
	£	£
Staff costs	85,464	132,943
Building and equipment	1,552	3,685
Vehicle and transport	2,132	3,305
Publications	896	545
Operating costs	29,838	20,493
Depreciation	586	-
Educational materials	5,788	20,524
Corporate and other events	58,359	83,561
Irrecoverable VAT	10,357	12,746
Training	147	1,516
Fees	<u>1,016</u>	<u>2,460</u>
	<u>196,135</u>	<u>281,778</u>

Staff costs above incorporate the generation of both charitable and other funds including grants and other income, both for the company and of the ENABLE Scotland group as a whole.

7) Resources expended: charitable activities

	2012	2012	2012	2011
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Staff costs	642,642	479,470	1,122,112	765,198
Building and equipment	126,184	21,309	147,493	137,902
Vehicle and transport	8,973	45,606	54,579	39,703
Publications	23,649	22,237	45,886	28,349
Operating costs	67,136	56,191	123,327	103,842
Educational materials	19,053	46,593	65,646	5,963
Irrecoverable VAT	15,797	27,178	42,975	22,319
Depreciation	40,046	3,391	43,437	41,009
Fees	11,687	37,058	48,745	71,662
Training	869	4,018	4,887	13,112
Other	<u>2,588</u>	<u>11,977</u>	<u>14,565</u>	<u>25</u>
	<u>958,624</u>	<u>755,028</u>	<u>1,713,652</u>	<u>1,229,084</u>
Support costs				
Staff costs	22,451	-	22,451	16,762
Travel and subsistence	<u>4,362</u>	<u>-</u>	<u>4,362</u>	<u>4,958</u>
	<u>26,813</u>	<u>-</u>	<u>26,813</u>	<u>21,720</u>
	<u>985,437</u>	<u>755,028</u>	<u>1,740,465</u>	<u>1,250,804</u>

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year Ended 31 March 2012

8) Governance costs

	2012 £	2011 £
Staff costs	3,718	3,718
Audit and accountancy	7,074	7,063
Legal Fees	2,249	1,126
Board expenses	2,074	4,991
	<u>15,115</u>	<u>16,898</u>

9) Transfers between funds

£25,325 was transferred from the Restricted Capital fund to Unrestricted funds in line with the depreciation charge on the assets acquired with such funds.

£4,574 was transferred from the Unrestricted funds to Restricted funds to negate the deficits in certain restricted funds.

10) Staff costs

	2012 £	2011 £
Salaries	1,124,422	820,349
Social security costs	73,582	64,969
Pension costs	35,741	33,303
	<u>1,233,745</u>	<u>918,621</u>
	No.	No.
Average number of employees	<u>49</u>	<u>40</u>
Employees earning in range (£60,000 - £69,999)	<u>-</u>	<u>-</u>
Employees earning in range (£70,000 - £79,999)	<u>1</u>	<u>1</u>

The charity contributes to the Strathclyde Pension Fund, part of the Local Government Pension Scheme (LGPS), which is a defined pension scheme. A full actuarial valuation was carried out on 31 March 2011 and the realisable market value of the scheme at that date was £11,322,000,000. This assumed a 5.1% increase in salaries, an investment rate of return of 5.5% on equities and 5% on bonds and pension increases assumed at a rate of 2.8% p.a. The assets of the scheme represented 97.3% of the accrued liabilities.

	2012 £	2011 £
Contributions paid during the period to the Strathclyde Pension Fund were	<u>7,206</u>	<u>5,525</u>

No disclosure has been made under Financial Reporting Statement 17 in respect of the Strathclyde Pension Fund on the grounds that the Trustees consider it to be immaterial to these financial statements.

	2012 £	2011 £
Contributions to the Group Personal Pension Plan were	<u>28,535</u>	<u>27,778</u>

No Trustee was in receipt of emoluments or other benefits. See note 11 re expenses paid to Trustees.

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year ended 31 March 2012

11) Expenditure

This includes:

	2012	2011
	£	£
Irrecoverable VAT	53,331	35,065
Reimbursement of travel and subsistence paid to Trustees 2012 (7), 2011 (9)	2,074	4,991
Auditor's remuneration: Audit services	7,074	7,063
Operating lease charges	<u>54,712</u>	<u>73,958</u>

12) Taxation

As ENABLE Scotland is a registered Scottish charity, it enjoys the benefits of exemption from corporation tax commensurate with that status.

13) Tangible fixed assets

	Comp Equip	Motor vehicles	Heritable property	Furniture / equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2011	-	13,749	558,692	244,021	816,462
Additions	3,600	-	-	11,863	15,463
Disposals	-	-	-	(411)	(411)
At 31 March 2012	<u>3,600</u>	<u>13,749</u>	<u>558,692</u>	<u>255,473</u>	<u>831,514</u>
Aggregate depreciation					
At 1 April 2011	-	1,145	149,537	217,322	368,004
Charge for year	300	2,750	23,281	17,692	44,023
Disposals	-	-	-	-	-
At 31 March 2012	<u>300</u>	<u>3,895</u>	<u>172,818</u>	<u>235,014</u>	<u>412,027</u>
Net book value					
At 31 March 2012	<u>3,300</u>	<u>9,854</u>	<u>385,874</u>	<u>20,459</u>	<u>419,487</u>
Net book value					
At 31 March 2011	<u>-</u>	<u>12,604</u>	<u>409,155</u>	<u>26,699</u>	<u>448,458</u>

14) Investments

	2012	2011
	£	£
Investments held to provide return:		
At 1 April	727,137	689,617
Additions	175,608	169,996
	<u>902,745</u>	<u>859,613</u>
Realised gain	5,014	5,242
Unrealised gain	7,445	32,294
Disposals Proceeds	<u>(176,468)</u>	<u>(170,012)</u>
	<u>738,736</u>	<u>727,137</u>
Cash balance	2,883	2,917
Balance at 31 March	<u>741,619</u>	<u>730,054</u>
Historical cost of investments	<u>682,690</u>	<u>660,064</u>

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year ended 31 March 2012

14) Investments (continued)

Analysis of investments at market value

	2012	2011
	£	£
National Savings Bond	47,000	47,000
Fixed and Variable Interest	160,279	171,807
Equities:		
Sundry under 5% of total	531,457	508,330
Cash	2,883	2,917
	<u>741,619</u>	<u>730,054</u>

15) Debtors: amounts falling due within one year

	2012	2011
	£	£
Service debtors	350,510	54,263
Legacies receivable	7,000	25,800
Income tax recoverable	14,469	18,251
Amounts due by branches	10,990	11,115
Prepayments and accrued income	47,636	63,396
Amounts due by group companies	139,460	15,707
	<u>570,065</u>	<u>188,532</u>

16) Creditors: amounts falling due within one year

	2012	2011
	£	£
Trade Creditors	58,329	16,228
Other accruals / creditors	112,213	74,008
Taxes and social security	27,089	21,511
Deferred revenue income	624,508	280,082
Amounts due to group companies	-	22,115
Amounts due to branches	2,875	21,799
	<u>825,014</u>	<u>435,743</u>

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year ended 31 March 2012

17) Financial Commitments

ENABLE Scotland is committed to make payments in the year to 31 March 2013 as follows,

Operating leases

	2012 Building rental £	2012 Parking rental £	2012 Equipment £	2011 Building rental £	2011 Parking rental £	2011 Equipment £
Leases which expire in:						
Less than 1 year	10,875	2,652	-	-	15,911	-
In 2 to 5 years	-	-	-	43,500	-	-
More than 5 years	-	-	33,293	-	-	33,293
	<u>10,875</u>	<u>2,652</u>	<u>33,293</u>	<u>43,500</u>	<u>15,911</u>	<u>33,293</u>

The lease on the Argyle Street property ceased in May 2012. The leases on the parking rental facilities ceased on November 2011 and May 2012.

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year ended 31 March 2012

18) Restricted funds

Restricted funds including capital grants	At 1 April 2011 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2012 £
Big Lottery Fund Grant – Promoting Community Involvement	-	17,588	(18,675)	1,087	-
Murray Owen Group	-	-	(535)	535	-
Edinburgh Ace	-	3,116	(3,116)	-	-
Big Lottery Fund Grant – Reaching Out	-	104,142	(104,142)	-	-
Big Lottery Fund Grant – Primetime	-	128,982	(128,982)	-	-
Inclusion Europe	-	4,600	(5,641)	1,041	-
Big Lottery Fund Grant – Transitions to Employment	-	215,902	(217,617)	1,715	-
Parents Together	-	1,883	(1,883)	-	-
Survivor Scotland	-	22,164	(22,164)	-	-
Co-Operative Initiative	-	150,472	(150,472)	-	-
Emergency Planning	-	9,970	(9,970)	-	-
Building Expectations	-	28,455	(28,651)	196	-
Speak For Yourself	-	8,941	(8,941)	-	-
Inspire Me	-	47,347	(47,347)	-	-
Elgin Ace	-	2,984	(2,984)	-	-
Falkirk Ace	-	771	(771)	-	-
Dumfries & Galloway Ace	-	3,137	(3,137)	-	-
	-	750,454	(755,028)	4,574	-
Restricted Capital Funds					
Heritable Property	401,455	-	-	(23,280)	378,175
Big Lottery Fund Grant - Trans to Emp	3,068	3,324	-	(1,715)	4,677
Big Lottery Fund Grant - Promote Comm Involve	330	-	-	(330)	-
	404,853	3,324	-	(25,325)	382,852
	404,853	753,778	(755,028)	(20,751)	382,852

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 Big Lottery Funded Projects were:

	£
Big Lottery Fund Grant – Transitions to Employment	182,038
Big Lottery Fund Grant – Reaching Out Building Up	84,152
Big Lottery Fund Grant - Primetime	107,711
Big Lottery Fund Grant – Promoting Community Involvement	-

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year ended 31 March 2012

19) Analysis of net assets between funds

	Tangible fixed assets £	Investments and net current assets £	2012 Total £
Restricted funds including capital grants			
Heritable Property	378,175	-	378,175
Big Lottery Fund Grant – Promoting Community Involvement	109	(109)	-
Big Lottery Fund Grant – Reaching Out Building Up	572	(572)	-
Big Lottery Fund Grant - Primetime	691	(691)	-
Big Lottery Fund Grant – Transitions to Employment	3,650	1,027	4,677
Co-Operative Initiative	997	(997)	-
	<u>384,194</u>	<u>(1,342)</u>	<u>382,852</u>
Unrestricted funds	35,293	1,520,588	1,555,881
	<u>419,487</u>	<u>1,519,246</u>	<u>1,938,733</u>

20) Contingent liabilities

The charity has undertaken to provide financial support up to an amount of £150,000 in respect of ENABLE Scotland (Leading the Way).

21) Subsidiary Undertakings

ENABLE Scotland is the sole member of ENABLE Scotland (Leading the Way), ENABLE Trustee Service Limited, Ace Advocacy and ENABLE Homes (Cumbernauld). These companies are limited by guarantee with ENABLE Scotland's maximum liability in relation to each being £1.

ENABLE Scotland (Leading the Way) was incorporated in Scotland and is a registered Scottish charity. The charity offers day and short break services, out of school care, supported living, employment development and training, employment support and the provision of homes in the community, for people with learning disabilities. It is funded by local authorities, Health Boards, LECs and employment services, as well as contributions from residents, host firms and voluntary services.

ENABLE Trustee Service Limited was incorporated in Scotland and was set up by ENABLE Scotland to provide a trustee service for people with learning disabilities.

ENABLE Homes (Cumbernauld) was incorporated in Scotland and is a registered Scottish charity. The charity has ceased trading and is dormant.

ACE Advocacy was incorporated in Scotland and is a registered Scottish charity. The charity was set up to provide advocacy services in respect of legal, civil and human rights for people with learning disabilities.

ENABLE Scotland

Notes to the Financial Statements (continued) For the Year ended 31 March 2012

22) Guarantees and Other Financial Commitments

During the year under review ENABLE Scotland granted standard security over the company's freehold property to the Clydesdale Bank plc and Social Investment Scotland in respect of sums owing to said parties. A ranking agreement has been executed amongst all said named parties whereby the Clydesdale Bank plc rank in priority to Social Investment Scotland.

At the balance sheet date ENABLE Scotland (Leading the Way), subsidiary company of ENABLE Scotland, owed Social Investment Scotland the sum of £281,081, in respect of a loan agreement entered into in the year ended 31 March 2011.