



ENABLE Scotland

(Limited by guarantee)

**Company No: SC 278976
Scottish Charity No: SC009024**

Report and Consolidated Financial Statements

For the Year Ended 31 March 2014

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ENABLE Scotland Group

Legal and Administrative Information For the Year Ended 31 March 2014

Patron:	HRH The Duchess of Kent
President:	Peter Lederer CBE
Vice Presidents:	Hazel Irvine Bridget McConnell Mark Reid Steven Reid
Trustees:	Josephine Armstrong (Chairperson) Marcella Frances Boyle John E Collett (Resigned 1 April 2014) Robert Cowie Wendy Ferguson Joan Linda Fraser (Resigned 22 May 2013) Colin Ian McKay (Resigned 10 September 2014) Nigel Edward Over (Resigned 1 April 2014) Linda Catherine Pollock Amanda Jane Bradley (Appointed 28 April 2014) Calum Campbell (Appointed 28 April 2014) Mary Theresa Merrick (Appointed 28 April 2014) Andrew Coull (Appointed 28 April 2014) Henry Frew Robertson (Appointed 28 April 2014) Grant Thomas Hotson (Appointed 15 May 2014) Jean Chlebowska (Appointed 23 July 2014)
Secretary:	Peter Edgar Scott
Chief Executive:	Peter Edgar Scott
Registered Office:	INSPIRE House 3 Renshaw Place Eurocentral Lanarkshire ML1 4UF
Registered Company Number:	SC278976
Charity Number:	SC009024
Auditors:	Hardie Caldwell LLP Chartered Accountants and Statutory Auditor Citypoint 2 25 Tyndrum Street Glasgow G4 0JY

Legal and Administrative Information (continued)
For the Year Ended 31 March 2014

Bankers: Clydesdale Bank plc
14 Bothwell Street
Glasgow
G2 6QY

Solicitors: MacRoberts LLP
Capella
60 York Street
Glasgow
G2 8JX

Investment Advisors: Speirs & Jeffrey
33 Renfield Street
Glasgow G2 1NA

Chief Executive's Report For the year ended 31 March 2014

It has been a busy, challenging and rewarding year.

Our 60th Anniversary celebrations have well and truly begun. We have a proud history as an organisation, and it is impossible to exaggerate the contribution we have made to the lives of people who have learning disabilities and their families in Scotland. It is, therefore, only fitting that we spend time reflecting on these achievements and successes, as we look back over the decades. We have detailed some of these achievements in a special 60th anniversary publication "*We've come a long way – helping families flourish for 60 years*". These achievements have only been possible because of the incredible commitment, hard work, creativity and persistence of our members. It is our members who have made our organisation, and if nothing else, our 60th anniversary allows us to recognise, value and celebrate the selfless work of so many people over the years.

Whilst looking back over the decades in our 60th year is important, we have also invested in our future membership. We are developing and growing our membership base, and have made great strides in reviewing and reforming the operation of Scottish Council, the elected representative body of the members of our charity. Scottish Council have new and significant constitutional authority within our governance arrangements, and have seen its effectiveness, especially in relation to our campaigning work, improve.

Our campaigning work has developed in sophistication and effectiveness. Our HUBS campaign (Help Us Be Spontaneous), which was developed and implemented by young ENABLE Scotland members in our 'Speak for Yourself' group, is a good example. This campaign, which gained prominence throughout the year, highlighted the challenges faced by people who have physical disabilities using rail transport in Scotland, and argued for the reduction of the notice period required for access from 24 hours to 2 hours. The Scottish Government have now built this requirement into the current rail franchise tender.

Having actively supported the principles of personalisation and self-directed support for many years, we have welcomed the introduction of the Social Care (Self Directed Support) (Scotland) Act 2013, which came into effect from 1st April 2014. Throughout the year we have continued to work hard to ensure ENABLE Scotland is well placed to maximise the potential self directed support offers for people whom we support. We have transformed our organisation, at all times striving to provide people with: maximum choice and control; bespoke teams; outcomes focused support; and flexible and affordable community based services. We are, however, fully aware of the challenging environment in which Local Authorities are introducing self directed support, and are concerned about the potential negative implications of this, not least in terms of public perception. We recognise that different Local Authorities are at different stages, and will continue to monitor implementation of the Act across the country.

ENABLE Scotland Group

Chief Executive's Report (continued)

For the year ended 31 March 2014

Supported by the Institute of Directors Scotland, we have carried out a further formal review of our Board and governance arrangements, as part of our on-going commitment to continuous governance improvement. This review culminated in a recruitment campaign to appoint a number of Trustees to our Board. Sadly, at the same time two Trustees, who have been long-standing members of ENABLE Scotland, have retired from the board. Jack Collett and Nigel Over leave the Board with our sincere gratitude for their commitment and service as Trustees. Colin McKay resigned from the Board in 10th September 2014 following his appointment to the post of Chief Executive of the Mental Welfare Commission. We are grateful to Colin for sharing his experience and expertise with us, and wish him well in his new post. I am delighted, however, that both will remain as ENABLE Scotland members, and will support the work of our charity through their membership of Scottish Council.

Peter Edgar Scott
Chief Executive

23 October 2014

ENABLE Scotland Group

Report of the Trustees incorporating the Strategic Report For the year ended 31 March 2014

The Board of Trustees present their annual report and consolidated financial statements of the ENABLE Scotland Group for the year ended 31 March 2014.

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

ENABLE Scotland has grown successfully in the past 60 years and is today a modern:

- National Campaigning Organisation
- Membership and Branch based organisation
- Fundraising Organisation
- Service Provider

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

As we celebrate our 60th Anniversary ENABLE Scotland continues to build on our considerable legacy as a national membership and branch based campaigning organisation.

Legal and Administrative Details

The legal and administrative information as set out on Pages 1 and 2 forms part of this report. The financial statements have been prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities.

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 Pages 1 and 2.

Structure, Governance and Management

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

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 15; 12 of whom will be elected plus up to 3 co-opted members. All Trustees shall be subject to retirement by rotation, may serve for three years and shall be eligible for re-election. Any co-opted Trustee shall hold office until their appointment is terminated by the Board or through resignation. The Board of Trustees of ENABLE Scotland is identical to the Board of Trustees of ENABLE Scotland (Leading the Way).

ENABLE Scotland Group

Report of the Trustees incorporating the Strategic Report (continued)

For the year ended 31 March 2014

Structure, Governance and Management (continued)

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 Board of ENABLE Scotland (Leading the Way). Trustees may also attend one of two sub-committees (Audit and Risk, or Nominations and Remuneration) and/or serve on the Boards of the subsidiary companies. New Trustees receive an induction pack containing everything they need to know about the charity and its work for effective and informed decision-making, and the Board, led by our Chairperson, is committed to reviewing board performance and our governance arrangements on an on-going basis to ensure best practice is maintained.

Trustees attend, in addition, at least one strategic planning day involving the Chief Executive and Executive Directors. From this and further discussions, the Trustees contribute to the group strategic plan. The three year strategic plan sets out the objectives for the period ahead and enters its final year in the 2015 financial year. The Board receives a progress report against the strategic plan at each of its meetings. An updated strategic plan that will take the charity through to the 2018 financial year is currently being compiled.

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:

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

Report of the Trustees incorporating the Strategic Report (continued) For the year ended 31 March 2014

Advisory Groups/ Committees (continued)

The Charity has been working to grow its membership and supporter base and has devised strategies both to further develop its engagement with its branch and membership networks, and to encourage a wider group of supporters, who may not currently belong to the membership, to take an active interest and contribute to the charity's affairs. These efforts are now paying dividends as evidenced by the increasing size of our membership.

Chief Executive

The Chief Executive is responsible for the day-to-day management of the charity's affairs, acts as its Company Secretary and implements the policies agreed by the Board of Trustees. The Chief Executive is also the Chief Executive and Secretary of the subsidiary charity, ENABLE Scotland (Leading the Way). He is assisted by a two Executive Directors each of whom has portfolio responsibility for the services and functions of the whole group. The Chief Executive is also a Trustee of ENABLE Trustee Service Limited and ACE Advocacy.

Group Structure

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

At the date of this report, the Trustees are initiating the formal winding-up of ENABLE Homes (Cumbernauld) given that the Charity ceased trading in 2009.

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

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report incorporating the Strategic 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. Under that law the Trustees have elected to prepare the financial statements 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 charitable company and the group and of the surplus or deficit of the group for that period. In preparing these financial statements, the Trustees are required to:

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

Report of the Trustees incorporating the Strategic Report (continued) For the year ended 31 March 2014

Statement of Trustees' Responsibilities (continued)

The Trustees are responsible for ensuring that adequate accounting records are maintained that are sufficient to show and explain the charitable company's and the group's transactions and 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 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.

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 group'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 group's auditors are aware of that information

Risk and Internal Control

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

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

Risk Management

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

This Risk Register covers all major aspects of the operation of ENABLE Scotland, ENABLE Scotland (Leading the Way), ENABLE Trustee Service Limited 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 Audit and Risk Committee who provide advice to the Board of Trustees and Executive team as appropriate. The Trustees consider that all major risks have been identified and, where appropriate, suitable systems or procedures have been put in place.

Report of the Trustees incorporating the Strategic Report (continued) For the year ended 31 March 2014

Risk Management (continued)

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

Corporate Governance

Internal controls have been established across all aspects of income, expenditure and assets and these will continue to be developed and refined. In addition the management information systems in place ensure that appropriate management information is prepared which is reviewed regularly by the Chief Executive and senior management team. In relation to employees, the INSPIRE Personal Development Programme will be rolled out across the organisation in the 2015 financial year and will be utilised to measure performance and support development.

Having received the European Foundation of Quality Management's (EFQM) Committed to Excellence status in May 2013 we continue to seek further performance improvements as we move towards Recognised for Excellence status. We are also continuing to invest in the "Talking Points" model of customer engagement, which along with our ever increasing experience of self directed support and personalisation, will drive our commitment to be focused on and responsive to our customers.

In addition, the Board:

- contributes to the group strategic plan and approves an annual budget relating to the charity's activities;
- considers financial performance on a regular basis, taking advice from the Audit and Risk Committee as appropriate;
- receives a Strategic Report from the Chief Executive six times per year;
- receives a Risk Management report six times per year.

Objects and Objectives

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

Our Vision

That all people who have a learning disability have the choice and control to live a life they choose.

Our Mission

With our members we effectively campaign to improve the lives of people who have learning disabilities, and work with our customers to create excellent Personalised services that reflect our values and enable customers to live the life they choose.

Our Values

- **Respect** – we respect our customers, members and staff at all times.
- **Integrity** – we are honest and truthful in our actions.
- **Equality** – we treat everyone as our equal.
- **Ethical** – we will always do the right thing.
- **Ambition** – we raise expectations for people who have learning disabilities, their families and those who work for them.

Report of the Trustees incorporating the Strategic Report (Continued) For the year ended 31 March 2014

Strategic Report

Achievements and Performance

ENABLE Scotland is celebrating its 60th anniversary. Throughout 2014 we have been celebrating 60 years of being the country's leading charity for children and adults who have learning disabilities and their families; 60 years of campaigning for better lives for people who have learning disabilities; and 60 years of supporting people who have learning disabilities to live, work and take part in their communities.

The anniversary has given us the opportunity to reflect on how we have evolved as an organisation, and how the lives of people who have learning disabilities have improved over the course of our history. It has allowed us to recognise the remarkable voluntary contribution of our members, who over the decades have influenced, innovated and tirelessly strived to make a positive difference.

To mark our anniversary, a commemorative tartan was commissioned, woven in the organisation's colours, with a design that reflected key aspects of our history. The tartan has proved popular with staff and members alike, and could be seen in abundance as many of the organisation's local branches celebrated by holding Tartan Tea Parties throughout the year.

The ENABLE Scotland tartan likewise proved popular with MSPs, who attended an event held at the Scottish Parliament on 21st May 2014 to celebrate our anniversary. MSPs including Michael Matheson, Minister for Public Health, took to social media to show their support for ENABLE Scotland, sporting tartan ties and scarves in "selfies" as part of our "Tartan on Tour" Twitter initiative.

Relationships with our 44 branches across Scotland, from Annan to Elgin, have strengthened further over the course of the year. We have invested in developing relationships and supporting branches, through the work of our Branch and Membership Development Manager, and the establishment of a network of Key Link Branch Managers. Reconnecting with ENABLE Scotland's branch network has allowed our members to have a stronger voice both within ENABLE Scotland and the wider learning disability community, whilst our individual membership has grown to almost 5,000 people from all corners of the country.

ENABLE Scotland has continued to maintain our involvement with Scottish Government policy this year, being a key player in the development and implementation of *The Keys to Life*, the 10-year government strategy to improve the quality of life for people who have learning disabilities. Launched in June 2013, ENABLE Scotland was pleased to be part of the national Implementation Group. In partnership with our colleagues at the Scottish Consortium for Learning Disability (SCLD), we are also working to develop ways for individuals who have learning disabilities to engage with *The Keys to Life* through local information sessions, discussion groups, national events, and developing an accessible website about *The Keys to Life*. We have also received funding from Scottish Government to support the implementation of relevant recommendations within the strategy.

Report of the Trustees incorporating the Strategic Report (Continued) For the year ended 31 March 2014

Achievements and Performance (continued)

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

Throughout the year a major priority for the Charity has been implementation of Project Personal Assistant (Project PA). This project has been designed to ensure we continue to develop our services in line with our own values and the values of Self Directed Support.

The implementation of Project PA seeks to establish a way of developing independent support fit for the future. There are four cornerstones to the model of independent support: that the Service Design is led by people we support with an emphasis on outcomes, that robust Support Strategies are in place for each individual, that each person is involved in recruiting a bespoke team of Personal Assistants, and that each person has an Individual Service Fund to pay for their support.

The Project has seen the transition of many front line staff to new Personal Assistant contracts, with a commensurate salary uplift to £7.80 per hour. Project PA has been welcomed by people we support, their families, and our staff. We have worked hard with our partners in UNISON to implement the transition of staff terms and conditions to simplify the way we work as a service provider. We transitioned 1,317 support staff to individual Personal Assistants; aligned 72 management roles to Team Facilitators; and restructured 22 senior management posts to align to a Services Manager role. It has been a positive development for staff, but especially for people who use ENABLE Scotland's services, who will have more control over what they want to achieve in life and who they would like to support them to achieve it.

Our services across the country have continued to adapt and improve upon the support they offer, establishing a Support Plan for each individual based on the outcomes they wish to achieve. This has been largely facilitated through on-going service reviews and the roll out of the Talking Points approach, which is about engaging with each person to find out what is important to them, and to find out if we are supporting them to achieve what they had hoped. The Care Inspectorate, Scotland's independent regulator of social care services, have recognised the strengths of the local services teams – 65% of services saw an improvement in their grades this year, with 98% of all grades over the past year being 4 (good), 5 (very good) or 6 (excellent).

ENABLE Scotland Group has also had the opportunity to review and re-assess current models of service provision by taking part in three Public Social Partnerships (PSPs) across Scotland. We were one of 13 partner organisations working together with service users as *The Life I Want*, looking at new ways to design services in Glasgow. We are also in the second year of a three year partnership project in East Renfrewshire to redesign supported living services in the area. This project was recently placed in the top five of 31 PSPs in Scotland, recognised for the strength of its partnership working.

In Perth, another PSP, the Family Support Project, is under development following the recruitment of a Family Development Co-ordinator. In partnership with Barnardo's, Perth and Kinross Council, and Crossreach, the project aims to improve the everyday lives of parents who have learning disabilities by conducting research into the challenges they have faced, and providing support where it is needed.

Report of the Trustees incorporating the Strategic Report (Continued) For the year ended 31 March 2014

Achievements and Performance (continued)

The success of another Perth service, the Friends Unlimited Network (FUN), prompted ENABLE Scotland to apply for funding to establish another group in Argyll and Bute. After a successful entry into the People's Millions competition, the project was awarded Big Lottery funding and launched in Helensburgh in January 2014. Aiming to bring together people from across the area, the Friendship Network gives people who have learning disabilities the chance to meet new people, make new friends, and try new things.

Winning the funding for this project was just one of a number of successful funding captures across the organisation this year. The fundraising team secured the support of the Rangers Charity Foundation, which chose ENABLE Scotland as its National Charity Partner. We were awarded £30,000 from the Foundation to support the development of our after school and holiday club, and our Inspire Me workshops. April 2014 also saw the announcement that UK-wide Land Securities had chosen ENABLE Scotland and its sister charity Mencap as its official Corporate Charity Partner for 2014.

More awards success was achieved by social enterprise café, Darling's, in Arbroath, which won not only the Community Impact Award from STV's Scotland's Real Heroes, but Outstanding Achievement from the Scottish Homebaking Awards. It has been a successful second year for Darling's, which provides training opportunities for young people who have learning disabilities, and has thus far supported 59 trainees, with 16 of those going on to job outcomes, 10 to college and a further six to long term placement opportunities.

The success of Darling's in Arbroath has prompted the establishment of another coffee shop venture in Knightswood, Glasgow that opened in June 2014, which hopes to repeat this success in supporting trainees into work.

A second social enterprise venture, Hazeldene Horticulture in Kilwinning, officially opened in October 2013. Funded by the People's Postcode Lottery, the project has supported 45 trainees, with seven of these going on to get jobs through Community Jobs Scotland and continuing to work at Hazeldene; while a further three trainees have secured employment elsewhere.

The social enterprise projects have been just one successful part of the ENABLE Works arm of ENABLE Scotland, which supports people into employment or other positive destinations. In the last 12 months, ENABLE Works worked with over 1,000 people and supported 298 people into work – 218 of them had a learning disability and 80 had another long-term condition. It has been ENABLE Works' best performing year to date and reflects the changes made to the department – implementing a regional team structure, a successful performance plan and winning services in five new local authority areas.

ENABLE Works have started partnerships with seven new Further Education colleges across Scotland this year, delivering the Transitions to Employment project with funding from the Scottish Government. They also started delivering their Stepping Up schools project in East Renfrewshire and North Ayrshire, with new funding from those local authorities.

Report of the Trustees incorporating the Strategic Report (continued) For the year ended 31 March 2014

Achievements and Performance (continued)

During the past year the ENABLE Scotland (Leading the Way) offered:

- flexible day and community based support services to 293 people;
- supported living services to 285 adults;
- support in residential settings to 17 adults;
- short break, family support and leisure services to 925 children and young people;
- 1,198 adult places on employment programmes;
- 250 people supported through Local Area Coordinator services;
- mental health support services to 50 people.

ENABLE Trustee Service Limited provides a vehicle for managing the assets of individuals with learning disabilities. The service is managed by a development manager employed by the parent company and its operations are overseen by the parent company's legal advisor. 203 trusts are now under management and further details of these are given under "Financial Review and Results" below.

ACE Advocacy has continued to offer a range of advocacy services to people who have learning disabilities. The two projects, Speak Out South Lanarkshire and Ace Advocacy West Lothian offer short-term 'crisis advocacy' as well as longer-term citizen or volunteer advocacy.

Speak Out is a South Lanarkshire based service, and provides advocacy to people affected by learning disability. The service works with around 150 people each month, and receives referrals from across the local authority area. Primarily, referrals are made by social work and health professionals, but self referrals and referrals from carers are increasingly common. The most prevalent issues are support services and assessment, housing issues and financial difficulty.

In West Lothian the service has continued to work with people who have learning disabilities in the community and to support people with learning disabilities with a forensic background. In the year ended 31 March 2014, a total of 31 new referrals were made to the service and 16 people were re-referred, their cases having been previously closed due to issues having been resolved. A further 33 people received individual advocacy support which had been on-going prior to this point. In total, 80 individuals had advocacy support in the 2014 financial year and an estimated 40 further people received group advocacy during this same time.

Relationship to statutory and other charitable bodies

In pursuit of the objectives of the group, trustees and staff have regular contact with local authorities, central government departments, health boards and trusts and other major charitable bodies in similar or related fields such as Capability Scotland, Scottish Association for Mental Health, Children in Scotland and Mencap (which carries out similar functions in England, Northern Ireland and Wales). Staff also held office in a number of "umbrella" organisations which assist in the coordination of activity and learning – Community Care Providers Scotland, Disability Agenda Scotland, Learning Disability Alliance Scotland, Support Training Action Group and the Scottish Union of Supported Employment.

Report of the Trustees incorporating the Strategic Report (continued) For the year ended 31 March 2014

Voluntary Help

All of the Trustees of ENABLE Scotland are volunteers who are drawn from the wider network of ENABLE Scotland's supporters and branches.

The branches are separately constituted charitable bodies to which the majority of ENABLE Scotland's voluntary members are attached (approximately 5,000).

Employee involvement

Employees have the opportunity to influence the group's activities in a variety of ways. These range from the more traditional methods of regular supervision and team meetings through to participative structures such as the management development days, Health & Safety Committee and annual consultation on the organisation's strategic plan.

ENABLE Scotland has a recognition agreement with UNISON and meets regularly with its representatives to consult and negotiate on key staff issues.

Employees

The Charity is committed to the professional development of employees and takes active steps to ensure continuous improvements in the standards of work performance are made. Employees receive regular supervision through which they are supported towards the attainment and refinement of essential competencies. Progress in this regard and the impact individual employees are making on the achievement of the agreed outcomes for the people they support and on the meeting of strategic organisational objectives is monitored through the INSPIRE Personal Development Programme which is rolling out across the organisation in the 2015 financial year. There are refreshed processes in place to ensure that new starts are effectively inducted to both the organisation and their individual roles and to ensure that information which could be useful in terms of improving employee retention is gathered from voluntary leavers.

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

Indemnity Insurance

ENABLE Scotland provides indemnity insurance for all trustees, office bearers and managers in the event of any claim made against them for actual or alleged breach of duty, breach of trust, neglect, error, misstatement, omission, breach of warranty or authority, libel and slander or any other act committed solely in the course of the activities of the organisation.

Financial Review and Results for the Year – ENABLE Scotland Group

The consolidated results of ENABLE Scotland and its subsidiaries for the year as detailed in the consolidated Income and Expenditure Account on Page 21, was a deficit of £206,368 before unrealised investment losses (2013: surplus £46,658). Income from operations has increased by 7.8% to £28,767,966. The Charity has undergone key structural and operational changes in the 2014 financial year and as a result a degree of non-recurring costs have been incurred that have contributed to the consolidated deficit. In line with the Organisational Strategy, financial resources have also been invested in specific functions of the Charity to support and strengthen areas considered fundamental to the aims and objectives of the Charity. The associated costs of these changes are reflected in the reported deficit for the 2014 financial year.

Report of the Trustees incorporating the Strategic Report (continued) For the year ended 31 March 2014

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

The deficit for the year, as detailed in the Income and Expenditure Account Page 22, was £265,062 (2013: Surplus £82,435). A net decrease in overall reserves of £302,331 has been incurred. The Charity has undergone key structural and operational changes in the 2014 financial year and as a result a degree of non-recurring costs have been incurred that have contributed to the overall reported deficit. In line with Organisational Strategy, financial resources have also been invested in specific functions of the Charity to support and strengthen areas considered fundamental to the aims and objectives of the Charity. The associated costs of these changes are reflected in the reported deficit for the 2014 financial year.

Trust income is an important and appreciated income source and trust funds of £52,155 were generated in the year. The Charity has benefited greatly from The Big Lottery Fund Grant in recent years and we continue to enjoy the effects of these grants through our Transition to Employment project.

New sources of grant funding continue to be identified from a variety of funding bodies and these income streams have ensured the continued rewarding and essential work of established services and projects and have also funded new projects such as the Policy and Research and Welfare Training Officers.

We continue to monitor and review all expenditure in order to ensure full efficiency is achieved. Savings generated from the recent property and other strategies are now a reality and we will continue to ensure all remaining efficiencies are identified.

Financial Review and Results for the Year – Subsidiary Companies:

ENABLE Scotland (Leading the Way)

The surplus for the year was £46,244 (2013 - £27,064). The results for the year show an increase in total reserves of £59,279 (2013: increase £152,074).

Income from operations has increased by approximately 4.8% to £27,918,230 and this has primarily been achieved through gaining a number of new services across our local service areas. The new services have been awarded by referral and through formal tendering processes and reflect the high quality of services that continue to be delivered by the charity. ENABLE Works continue to achieve year on year growth through diverse and extensive funding streams. A new Public Social Partnership, the Hazeldene gardening project, commenced in the 2014 financial year in Ayrshire and this method of generating funding and delivering quality services continue to be explored.

Grant income continues to grow through the identification and assistance from both national and local funding bodies. These funds have been applied to a number of essential and rewarding projects during the year and the charity is indebted to all funding bodies for their on-going support, financial and otherwise.

ENABLE Trustee Service Limited

By the year end the company was managing funds for 203 trusts, the total market value of these funds being £10,187,802.

Arrangements have been made with brokers Speirs & Jeffrey to deal with the investment on a discretionary basis for a number of these funds. The market value of funds placed with Speirs & Jeffrey at 31 March 2014 was £9,416,401. Funds are also invested by EIC/Fidelity for one trust, valued at £88,795; with Smith & Williamson, valued at £449,690; with Standard Life and Scottish Widows, valued at £85,800 and in a bank account at £147,116. In addition, three properties are held which have not been valued.

Report of the Trustees incorporating the Strategic Report (continued) For the year ended 31 March 2014

Financial Review and Results for the Year – Subsidiary Companies (continued):

ACE Advocacy

An overall surplus of £8,709 has been achieved for the 2014 financial year (2013: £9,998). An overall decrease in income of £34,958 (13.4%) from 2013 (2013: £20,323 increase) has been recorded.

Principal Risks

ENABLE Scotland

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

The charity operates an effective fundraising function and continues to deliver many new and innovative events. The charity is fortunate to work with a key group of highly dedicated volunteers who have provided both financial and other considerable resources in recent years.

ENABLE Scotland Leading the Way

The challenge to provide support services of the highest quality during difficult economic times remains a focal point moving in to the 2015 financial year. The Personalisation agenda continues to gather pace across each local authority area, presenting potential new financial challenges and risks to individuals at the first instance and to the charity as a service provider. The Charity has also been fortunate to generate other grant funding through a variety of funding bodies and it is acknowledged that these organisations will face considerable challenges year on year to distribute potentially contracting funding levels to an ever increasing applicant base.

In recent years, the Charity has ensured that the cost base of providing services and delivering projects has evolved to reflect the considerable changes in the social care sector and the Charity's strategy will continue to ensure all services remain financially sustainable.

The Charity has absorbed the additional cost of employer pension contributions introduced in 2014 through the Auto Enrolment pension scheme and, based on recent Employment Law developments, may face further financial challenges in 2015.

Report of the Trustees incorporating the Strategic Report (continued) For the year ended 31 March 2014

Future Plans

Our strategic objectives for the year ahead are as detailed in the ENABLE Scotland Organisational Strategy for 2012 to 2015. Throughout the course of 2014/15, our Board will continue to monitor progress using the Executive Scorecard performance tool whilst updating and renewing the strategy for 2015 onwards.

The ENABLE Scotland Group objectives for the year ahead are as follows: -

1. ENABLE Scotland is the leading campaigner for people with learning disabilities.
2. ENABLE Scotland are market leaders in the delivery of high quality Personalised services.
3. To grow an effective membership base.
4. To grow our income revenues from non-statutory products and services.
5. To achieve budgets and financial objectives expressed in the Organisation Strategy and supporting plans.

Financial Management Policies

Reserves

Free reserves available for use by the group are those that are readily realisable, less funds whose uses are restricted or else designated for particular purposes. The calculation further excludes funds of £1,023,486 invested in property and other fixed assets that will continue to be used in the day-to-day running of the charity. The group requires sufficient funds to cover costs and respond to emergency situations given the extent of the service provision of the group and the risks noted in the risk assessment. It is the Trustees policy to retain unrestricted funds to a level that equates to between 3 and 6 months of unrestricted expenditure. This has not been attained in the current year and the Trustees will endeavour to ensure that all possible steps are taken to accumulate reserves to a desired level.

Investment Policy and Performance

The present investment policy is to maximise the long-term total return of the Charity's investment funds in line with risks normally associated with a balanced approach to portfolio management. ENABLE Scotland's Audit and Risk Committee oversees the performance of investments and receives quarterly reports from the fund managers. Performance is measured against the FTSE 100, All Share and other appropriate indices. During the year income of £26,136 was achieved together with a realised loss on sale of £1,245 and a decrease in market value on investments of £3,741.

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 benefit pension scheme to which the charity contributes, (Note 8). In the 2014 financial year the Charity, in accordance with its statutory obligations, introduced an auto enrolment pension scheme.

**Report of the Trustees and incorporating the Strategic Report (continued)
For the year ended 31 March 2014**

Auditors

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

The Report of the Trustees incorporating the Strategic Report was approved by the Board of Trustees in their capacity as company directors and trustees on 23 October 2014 and signed on their behalf by:

Jo Armstrong

Trustee

INSPIRE House
3 Renshaw Place
Eurocentral
Lanarkshire
ML1 4UF

Independent Auditor's Report to the Members and Trustees of ENABLE Scotland

We have audited the financial statements for the ENABLE Scotland group and parent company for the year ended 31 March 2014 which comprise the Consolidated and Parent Company Income and Expenditure Accounts, the Consolidated and Parent Company Statements of Financial Activities, the Consolidated and Parent Company Balance Sheets, the Consolidated and Parent Company Cash Flow Statements and the related notes numbered 1 to 19.

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 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed auditors under section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with regulations made under 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 charitable 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.

Independent Auditor's Report to the Members and Trustees of ENABLE Scotland (continued)

Scope of the audit of the financial statements (continued)

In addition, we have read all the financial and non-financial information in the Report of the Trustees incorporating the Strategic Report and the Chief Executive's Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent 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 group's and the charitable company's affairs as at 31 March 2014 and of the group's and charitable company's 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 Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Trustees incorporating the Strategic Report 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:

- the parent charitable company has not kept proper and adequate accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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

Dated:

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

Company No: SC 278976

ENABLE Scotland Group

Consolidated Income and Expenditure Account For the Year Ended 31 March 2014

	Notes	Group 2014 £	Group 2013 £
Income			
Charitable receipts	2	455,877	1,007,874
Income from operations	3	28,767,966	26,701,833
Fees and other income		101,075	626,440
		<u>29,324,918</u>	<u>28,336,147</u>
Investment income		26,136	29,527
Interest		11,441	721
Gain on sale of investments	12	-	4,230
Gain on Sale of Fixed Assets		-	2,241
Trading activities		148,726	126,248
		<u>29,511,221</u>	<u>28,499,114</u>
Expenditure			
Charitable Activities		28,752,787	27,790,049
Governance Costs	6	40,843	60,818
Costs of generating funds	5	654,585	369,933
Depreciation	11	378,661	279,563
Expenditure on trading activities		33,091	11,700
Loss on sale of Investments	12	1,245	-
Loss on sale of Fixed Assets		500	-
		<u>29,861,712</u>	<u>28,512,063</u>
(Deficit) for year before transfers		(350,491)	(12,949)
Transfers from restricted capital fund		144,123	59,607
(Deficit)/Surplus for year		<u>(206,368)</u>	<u>46,658</u>
Statement of Total Recognised Gains and Losses			
(Deficit)/Surplus for year		(206,368)	46,658
Unrealised (loss)/gain on revaluation of investments	12	(3,741)	72,839
Total recognised (loss)/gain relating to the year		<u>(210,109)</u>	<u>119,497</u>

Movement in the funds of the charitable group are shown on the Consolidated Statement of Financial Activities.

All activities are classed as continuing.

The notes form part of these consolidated financial statements

ENABLE Scotland Group

Income and Expenditure Account for the year ended 31 March 2014 – ENABLE Scotland

	Notes	ENABLE Scotland 2014 £	ENABLE Scotland 2013 £
Income			
Charitable receipts	2	1,470,877	1,007,874
Grants	3	636,299	428,895
Fees and other income		203,556	156,599
Rental income		209,164	314,772
Investment income		34,200	29,527
Gain on sale of investments	12	-	4,230
		<u>2,554,096</u>	<u>1,941,897</u>
Expenditure			
Direct charitable costs		2,063,871	1,509,823
Governance costs	6	15,978	39,072
Costs of generating funds	5	654,585	369,933
Depreciation	11	117,007	38,704
Loss on sale of investments	12	1,245	-
		<u>2,852,686</u>	<u>1,957,532</u>
Deficit for year before transfers		(298,590)	(15,635)
Transfers from restricted capital fund		37,269	25,231
(Deficit)/ Surplus for year		<u>(261,321)</u>	<u>9,596</u>
Statement of Total Recognised Gains and Losses			
(Deficit)/Surplus for year		(261,321)	9,596
Unrealised (loss)/gain on revaluation on investments	12	<u>(3,741)</u>	<u>72,839</u>
Total recognised gains and losses relating to the year		<u>(265,062)</u>	<u>82,435</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 Group

Consolidated Statement of Financial Activities For the Year Ended 31 March 2014

	Notes	Group Unrestricted funds £	Group Unrestricted expendable endowment £	Group Restricted funds £	Group Restricted capital £	Group 2014 Total funds £	Group 2013 Total funds £
Incoming resources							
Incoming resources from generating funds:							
Donations and gifts		72,029	-	600	-	72,629	195,400
Legacies		88,538	-	-	-	88,538	664,229
Fundraising activities		294,710	-	-	-	294,710	148,245
Incoming resources from charitable activities:							
Development, improvement and delivery of projects and services		28,238,651	-	711,941	119,889	29,070,481	27,102,357
Net transfer (to)/from revenue received in advance		(326,306)	-	143,180	-	(183,126)	(189,314)
Investment income		29,170	-	-	-	29,170	30,248
Trading activities		157,133	-	-	-	157,133	126,248
Other income		79,139	-	21,936	-	101,075	626,440
Gain on disposal of investments	12	-	-	-	-	-	4,230
Gain on disposal of tangible fixed assets		-	-	-	-	-	2,241
Total incoming resources		28,633,064	-	877,657	119,889	29,630,610	28,710,324
Resources expended on Charitable activities:							
Development, improvement and delivery of projects and services	4	28,239,120	-	892,328	-	29,131,448	28,069,612
Fundraising and publicity	5	654,585	-	-	-	654,585	369,933
Expenditure on trading activities		33,091	-	-	-	33,091	11,700
Governance costs	6	40,843	-	-	-	40,843	60,818
Total resources expended		28,967,639	-	892,328	-	29,859,967	28,512,063
Net (outgoing)/incoming resources before transfers		(334,575)	-	(14,671)	119,889	(229,357)	198,261
Transfer between funds	7	526,118	(396,666)	14,671	(144,123)	-	-
Net incoming/(outgoing) resources		191,543	(396,666)	-	(24,234)	(229,357)	198,261
Unrealised (loss)/gain on revaluation of investments	12	(3,741)	-	-	-	(3,741)	72,839
Realised loss on sale of investments	12	(1,245)	-	-	-	(1,245)	-
Net movement in funds		186,557	(396,666)	-	(24,234)	(234,343)	271,100
Balances at 1 April 2013		5,462,794	396,666	-	622,815	6,482,275	6,211,175
Balances at 31 March 2014		5,649,351	-	-	598,581	6,247,932	6,482,275

The notes form part of these consolidated financial statements.

ENABLE Scotland Group

Statement of Financial Activities for the year ended 31 March 2014 – ENABLE Scotland

	Note	Un- restricted Funds	Unrestricted Expendable Endowment	Restricted Funds	Restricted Capital	2014 Total Funds	2013 Total Funds
		£	£	£	£	£	£
Incoming resources							
Incoming resources from generating funds:							
Donations and gifts	2	1,087,029	-	600	-	1,087,629	195,400
Legacies	2	88,538	-	-	-	88,538	664,229
Fundraising and special events	2	294,710	-	-	-	294,710	148,245
Investment income							
Enable Trustee Service Limited		114,418	-	-	-	114,418	108,289
Dividends		26,136	-	-	-	26,136	27,401
Interest received		8,064	-	-	-	8,064	2,126
Rental income		209,164	-	-	-	209,164	314,772
Incoming resources from charitable activities							
Grants		405,399	-	279,401	-	684,800	405,823
Less transfers (to)/from deferred income		(191,533)	-	143,032	-	(48,501)	74,896
Other income:							
Management charges		44,668	-	-	-	44,668	29,400
Sundry income		34,471	-	9,999	-	44,470	18,910
Total incoming resources		<u>2,121,064</u>	-	<u>433,032</u>	-	<u>2,554,096</u>	<u>1,989,491</u>
Resources expended							
Costs of generating funds	5	654,585	-	-	-	654,585	369,933
Charitable activities	4	1,724,466	-	456,412	-	2,180,878	1,548,527
Governance costs	6	15,978	-	-	-	15,978	39,072
Total Resources Expended		<u>2,395,029</u>	-	<u>456,412</u>	-	<u>2,851,441</u>	<u>1,957,532</u>
Net (outgoing)/incoming resources before transfers							
		(273,965)	-	(23,380)	-	(297,345)	31,959
Transfer between funds	7	410,555	(396,666)	23,380	(37,269)	-	-
Net incoming/(outgoing) resources		<u>136,590</u>	<u>(396,666)</u>	-	<u>(37,269)</u>	<u>(297,345)</u>	<u>31,959</u>
Realised (loss)/gain on disposal of investments	12	(1,245)	-	-	-	(1,245)	4,230
Unrealised (loss)/gain on revaluation of investments	12	(3,741)	-	-	-	(3,741)	72,839
Net incoming/(outgoing) resources for the year		<u>131,604</u>	<u>(396,666)</u>	-	<u>(37,269)</u>	<u>(302,331)</u>	<u>109,028</u>
Balances as at 1 April 2013		<u>1,241,650</u>	<u>396,666</u>	-	<u>409,445</u>	<u>2,047,761</u>	<u>1,938,733</u>
Balances as at 31 March 2014		<u>1,373,254</u>	-	-	<u>372,176</u>	<u>1,745,430</u>	<u>2,047,761</u>

The notes form part of these financial statements.

ENABLE Scotland Group

Balance Sheets

As at 31 March 2014

	Notes	Group 2014 £	Group 2013 £	ENABLE Scotland 2014 £	ENABLE Scotland 2013 £
Fixed assets					
Tangible fixed assets	11	1,622,997	1,719,672	878,885	934,765
Investments	12	812,477	820,115	812,477	820,115
		<u>2,435,474</u>	<u>2,539,787</u>	<u>1,691,362</u>	<u>1,754,880</u>
Current assets					
Debtors	13	4,170,891	2,994,349	532,638	300,030
Funds in Trust account		-	14,295	-	-
Cash at bank and on hand		3,820,284	5,460,818	780,002	1,318,331
		<u>7,991,175</u>	<u>8,469,462</u>	<u>1,312,640</u>	<u>1,618,361</u>
Creditors: amounts falling due within one year	14	<u>(3,978,848)</u>	<u>(4,306,154)</u>	<u>(1,258,572)</u>	<u>(1,325,480)</u>
Net current assets		<u>4,012,327</u>	<u>4,163,308</u>	<u>54,068</u>	<u>292,881</u>
Total Assets less current liabilities		6,447,801	6,703,095	1,745,430	2,047,761
Creditors: amounts falling due after more than one year	15	(199,869)	(220,820)	-	-
Net assets		<u>6,247,932</u>	<u>6,482,275</u>	<u>1,745,430</u>	<u>2,047,761</u>
Funds					
Unrestricted		5,649,351	5,462,794	1,373,254	1,241,650
Unrestricted Endowment		-	396,666	-	396,666
Restricted	17	-	-	-	-
Restricted capital	17	598,581	622,815	372,176	409,445
		<u>6,247,932</u>	<u>6,482,275</u>	<u>1,745,430</u>	<u>2,047,761</u>

Approved by the Board on 23 October 2014 and signed on its behalf by:

Jo Armstrong

Trustee

Wendy Ferguson

Trustee

The notes form part of these consolidated financial statements.

Company No: SC 278976

ENABLE Scotland Group

Consolidated Cash Flow Statement for the year ended 31 March 2014

	Notes	2014 £	2013 £
Net cash (outflow)/inflow from operating activities	1	<u>(1,269,386)</u>	<u>2,124,508</u>
Returns on investments and servicing of finance			
Interest received		11,441	721
Dividends received		<u>26,136</u>	<u>29,527</u>
		<u>37,577</u>	<u>30,248</u>
Financing			
Loan repayment		(20,951)	(17,869)
Capital expenditure and financial investment			
Purchase of tangible fixed assets		(282,487)	(898,231)
Sale of tangible fixed assets		-	24,399
Purchase of fixed asset investments		(29,237)	(90,648)
Sale of fixed asset investments		<u>31,133</u>	<u>90,813</u>
		<u>(301,542)</u>	<u>(891,536)</u>
(Decrease)/Increase in cash	2	<u>(1,533,351)</u>	<u>1,263,220</u>

Notes to the Cash Flow Statement for the year ended 31 March 2014

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

	2014 £	2013 £
Net (outgoing)/incoming resources for year	(229,357)	198,261
Interest received	(11,441)	(721)
Dividends received	<u>(26,136)</u>	<u>(29,527)</u>
	(266,934)	168,013
Depreciation	378,661	279,563
Loss/(Gain) on disposal of tangible fixed assets	500	(2,241)
Loss/(Gain) on disposal of investments	-	(4,230)
(Increase)/Decrease in debtors	(1,162,247)	821,995
(Decrease)/Increase in creditors	<u>(219,366)</u>	<u>861,408</u>
Net cash (outflow)/inflow from operating activities	<u>(1,269,386)</u>	<u>2,124,508</u>

2) Analysis of changes in net funds

	31 March 2014 £	31 March 2013 £	Cash flow £
Cash with stockbroker	3,719	4,475	(756)
Cash at bank and in hand	<u>3,820,284</u>	<u>5,352,879</u>	<u>(1,532,595)</u>
	<u>3,824,003</u>	<u>5,357,354</u>	<u>(1,533,351)</u>

The notes form part of these consolidated financial statements.

ENABLE Scotland Group

Cash Flow Statement

for the year ended 31 March 2014 – ENABLE Scotland

	Notes	2014 £	2013 £
Net cash (outflow)/inflow from operating activities	1	<u>(514,054)</u>	<u>819,200</u>
Returns on investments and servicing of finance			
Interest received		8,064	2,126
Dividends received		<u>26,136</u>	<u>27,401</u>
		<u>34,200</u>	<u>29,527</u>
Capital expenditure and financial investment			
Purchase of tangible fixed assets		(61,127)	(561,545)
Sale of tangible fixed assets		-	-
Purchase of fixed asset investments		(29,237)	(90,648)
Sale of fixed asset investments		<u>31,133</u>	<u>90,813</u>
		<u>(59,231)</u>	<u>(561,380)</u>
(Decrease)/Increase in cash	2	<u><u>(539,085)</u></u>	<u><u>287,347</u></u>

Notes to the Cash Flow Statement

for the year ended 31 March 2014

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

	2014 £	2013 £
Net (outgoing)/incoming resources for year	(297,345)	31,959
Interest received	(8,064)	(2,126)
Dividends received	<u>(26,136)</u>	<u>(27,401)</u>
	(331,545)	2,432
Depreciation	117,007	38,704
Loss on disposal of tangible fixed assets	-	7,563
(Increase)/Decrease in debtors	(232,608)	270,035
(Decrease)/Increase in creditors	<u>(66,908)</u>	<u>500,466</u>
Net cash (outflow)/inflow from operating activities	<u><u>(514,054)</u></u>	<u><u>819,200</u></u>

2) Analysis of changes in net funds

	31 March 2014 £	31 March 2013 £	Cash flow £
Cash with stockbroker	3,719	4,475	(756)
Cash at bank and in hand	<u>780,002</u>	<u>1,318,331</u>	<u>(538,329)</u>
	<u><u>783,721</u></u>	<u><u>1,322,806</u></u>	<u><u>(539,085)</u></u>

The notes form part of these financial statements.

Notes to the Consolidated Financial Statements For the year ended 31 March 2014

1) 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 group's activities and in order to give information in a manner beneficial to the members as provided for in the Companies Act.

Basis of consolidation

The financial statements consolidate the financial statements of the charity and its subsidiaries for the financial year ended 31 March 2014. Branches are not included as these are individually constituted charities registered with the Office of the Scottish Charity Regulator.

Going Concern

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 forecasts 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, the provision of services and interest are accounted for on a receivable basis.

Grants

Grants are received from government agencies, social work departments of local authorities, Health Boards, Local Enterprise Companies, Employment Services and charities.

Revenue grants receivable by the charity are credited to the Income and Expenditure Account in the period to which they relate. Revenue grants for on-going 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.

Notes to the Consolidated Financial Statements (continued)

For the year ended 31 March 2014

1) Accounting policies (continued)

Funds due to / by the charity

These accounts deal with Trust funds that have been received by ENABLE Trustee Service Limited. Income accruing direct to these funds is income of each Trust and this is not reflected in the consolidated income and expenditure account.

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. Resources expended are directly allocated to the cost category.

Costs of generating funds

The costs of generating funds incurred in the operation of the fundraising department include marketing and 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 8).

Tangible fixed assets

Where the trustees consider there is an 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	-	2% - 4% straight line
Leasehold improvements	-	2% - 25% straight line
Motor vehicles	-	20% - 25% straight line
Furniture and equipment	-	10% - 25% 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 operating leases are charged to the Income and Expenditure Account as incurred.

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2014

1) Accounting policies (continued)

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.

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 years 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 in line with the depreciation charged on those assets. 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. 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.

2) Charitable receipts

This comprises:	ENABLE		ENABLE	
	Group 2014	Scotland 2014	Group 2013	Scotland 2013
	£	£	£	£
Donations	72,629	72,629	195,400	195,400
Legacies	88,538	88,538	664,229	664,229
Fundraising and Special Events	294,710	294,710	148,245	148,245
Donation from Subsidiary Company	-	1,015,000	-	-
	<u>455,877</u>	<u>1,470,877</u>	<u>1,007,874</u>	<u>1,007,874</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2014

3) Income from operations - Group

	Group 2014	Group 2013
	£	£
Government and local authorities' contracts / grants	<u>28,767,966</u>	<u>26,701,833</u>

Income from Operations – ENABLE Scotland

	ENABLE Scotland 2014	ENABLE Scotland 2013
	£	£
Grants receivable	598,779	391,375
Grants received from Scottish Government	37,520	37,520
	<u>636,299</u>	<u>428,895</u>

4) Resources expended: Charitable Activities

	Group Unrestricted 2014	Group Restricted 2014	Group 2014	Group 2013
	£	£	£	£
Staff costs	21,536,737	623,947	22,160,684	21,973,720
Building and equipment	495,771	46,548	542,319	379,122
Vehicle and transport	439,390	35,065	474,455	399,418
Publications	37,591	1,186	38,777	35,530
Operating costs	904,734	85,295	990,029	1,348,814
Depreciation	184,637	17,243	201,880	132,669
Fees	488,324	56,577	544,901	207,021
Other costs	334,168	26,467	360,635	451,949
	<u>24,421,352</u>	<u>892,328</u>	<u>25,313,680</u>	<u>24,928,243</u>
Support Costs				
Staff costs	2,441,858	-	2,441,858	2,002,028
Building and equipment	219,534	-	219,534	68,607
Vehicle and transport	86,612	-	86,612	76,457
Publications	16,515	-	16,515	-
Operating costs	735,566	-	735,566	414,347
Depreciation	173,977	-	173,977	146,894
Fees	96,992	-	96,992	371,309
Other costs	46,714	-	46,714	61,727
	<u>3,817,768</u>	<u>-</u>	<u>3,817,768</u>	<u>3,141,369</u>
	<u>28,239,120</u>	<u>892,328</u>	<u>29,131,448</u>	<u>28,069,612</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2014

4) Resources expended: charitable activities (continued)

	ENABLE Scotland 2014 Unrestricted £	ENABLE Scotland 2014 Restricted £	ENABLE Scotland 2014 Total £	ENABLE Scotland 2013 Total £
Staff costs	981,369	355,473	1,336,842	836,071
Building and equipment	183,684	8,940	192,624	153,756
Vehicle and transport	24,133	17,091	41,224	42,005
Publications	33,256	1,186	34,442	33,817
Operating costs	196,423	28,946	225,369	284,052
Educational materials	9,468	5,115	14,583	14,583
Irrecoverable VAT	16,673	10,366	27,039	56,527
Depreciation	112,051	2,152	114,203	38,704
Fees	117,286	13,996	131,282	29,165
Training	11,348	13,147	24,495	19,839
	<u>1,685,691</u>	<u>456,412</u>	<u>2,142,103</u>	<u>1,508,519</u>
Support costs				
Staff costs	35,207	-	35,207	37,611
Travel and subsistence	3,568	-	3,568	2,397
	<u>38,775</u>	<u>-</u>	<u>38,775</u>	<u>40,008</u>
	<u>1,724,466</u>	<u>456,412</u>	<u>2,180,878</u>	<u>1,548,527</u>

5) Cost of Generating Funds

	Group 2014 £	ENABLE Scotland 2014 £	Group 2013 £	ENABLE Scotland 2013 £
Staff costs	259,142	259,142	203,276	203,276
Building and equipment	4,053	4,053	1,182	1,182
Vehicle and transport	13,870	13,870	15,479	15,479
Publications	5,008	5,008	315	315
Operating costs	171,902	171,902	54,618	54,618
Depreciation	2,804	2,804	-	-
Marketing materials	5,115	5,115	3,174	3,174
Corporate and other events	152,344	152,344	77,499	77,499
Irrecoverable VAT	3,924	3,924	12,313	12,313
Training	2,242	2,242	472	472
Fees	34,181	34,181	1,605	1,605
	<u>654,585</u>	<u>654,585</u>	<u>369,933</u>	<u>369,933</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2014

6) Governance costs

	Group 2014	ENABLE Scotland 2014	Group 2013	ENABLE Scotland 2013
	£	£	£	£
Staff costs	10,501	4,250	10,001	3,750
Professional Fees	27,230	10,968	22,795	7,300
Legal Fees	2,352	-	23,228	23,228
Board Meetings	760	760	4,794	4,794
	<u>40,483</u>	<u>15,978</u>	<u>60,818</u>	<u>39,072</u>

7) Transfers between funds - Group

£144,123 was transferred from the Restricted Capital fund to Unrestricted funds in line with the depreciation charge on the assets acquired with such funds.

£14,671 was transferred to the Restricted funds from Unrestricted funds.

£396,666 was transferred from the Unrestricted Endowment Fund to Unrestricted Funds as in line with current accounting policy for the treatment of such funds.

Transfers between funds – ENABLE Scotland

£37,269 was transferred from the Restricted Capital fund to Unrestricted funds in line with the depreciation charge on the assets acquired with such funds.

£23,380 was transferred to Restricted funds from Unrestricted funds to negate the deficits in certain restricted funds.

£396,666 was transferred from the Unrestricted Endowment Fund to Unrestricted Funds as in line with current accounting policy for the treatment of such funds.

8) Staff costs

	Group 2014	ENABLE Scotland 2014	Group 2013	ENABLE Scotland 2013
	£	£	£	£
Salaries	22,947,057	1,473,335	22,384,531	954,782
Social security costs	1,444,727	106,652	1,390,110	86,591
Pension costs	480,401	55,454	414,384	39,335
	<u>24,872,185</u>	<u>1,635,441</u>	<u>24,189,025</u>	<u>1,080,708</u>
	<u>No</u>	<u>No</u>	<u>No</u>	<u>No</u>
Average number of employees	<u>1,607</u>	<u>60</u>	<u>1,730</u>	<u>49</u>
Employees earning in range (£60,000 - £69,999)	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>
Employees earning in range (£70,000 - £79,999)	<u>1</u>	<u>-</u>	<u>2</u>	<u>-</u>
Employees earning in range (£80,000 - £89,999)	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2014

8) Staff costs (continued)

The charity contributes to the Strathclyde Pension Fund, part of the Local Government Pension Scheme (LGPS) which is a defined benefit 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 pension increases assumed at a rate of 2.8% p.a. The assets of the scheme represented 97.3% of the accrued liabilities.

	Group 2014 £	ENABLE Scotland 2014 £	Group 2013 £	ENABLE Scotland 2013 £
Contributions paid during the year to the Strathclyde Pension Fund were	<u>17,255</u>	<u>10,188</u>	<u>14,274</u>	<u>7,207</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.

	Group 2014 £	ENABLE Scotland 2014 £	Group 2013 £	ENABLE Scotland 2013 £
Contributions to the Group Personal Pension Plan were	<u>463,146</u>	<u>45,266</u>	<u>400,110</u>	<u>32,128</u>

No trustee was in receipt of emoluments or other benefits in 2014 (2013: none). See note 9 re expenses paid to trustees.

9) Expenditure

This includes:

	2014 £	2013 £
Irrecoverable VAT	130,530	284,469
Reimbursement of travel and subsistence paid to Trustees 2014(3) 2013(13)	760	4,794
Auditor's remuneration:		
Audit services	23,955	22,795
Non audit services	-	3,405
Operating lease charges	<u>496,313</u>	<u>473,422</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2014

10) Taxation

No corporation tax is payable by the members of the group.

11) Tangible fixed assets

a) Group

	Motor vehicles	Heritable property	Leasehold improve- ments	Furniture / equipment	Total
Cost	£	£	£	£	£
At 1 April 2013	173,875	624,527	603,199	1,381,459	2,783,060
Additions	-	-	8,570	273,917	282,487
Disposals	(3,459)	-	-	(295,118)	(298,577)
At 31 March 2014	<u>170,416</u>	<u>624,527</u>	<u>611,769</u>	<u>1,360,258</u>	<u>2,766,970</u>
Aggregate depreciation					
At 1 April 2013	85,115	216,475	72,988	688,810	1,063,388
Charge for year	9,189	24,646	22,852	321,974	378,661
Disposals	(2,959)	-	-	(295,117)	(298,076)
At 31 March 2014	<u>91,345</u>	<u>241,121</u>	<u>95,840</u>	<u>715,667</u>	<u>1,143,973</u>
Net book value					
At 31 March 2014	<u>79,071</u>	<u>383,406</u>	<u>515,929</u>	<u>644,591</u>	<u>1,622,997</u>
At 31 March 2013	<u>88,760</u>	<u>408,052</u>	<u>530,211</u>	<u>692,649</u>	<u>1,719,672</u>

b) ENABLE Scotland

	Motor vehicles	Heritable property	Leasehold improve- ments	Furniture / equipment	Total
Cost	£	£	£	£	£
At 1 April 2013	19,176	558,692	331,356	470,085	1,379,309
Additions	-	-	6,770	54,357	61,127
Disposals	-	-	-	(224,747)	(224,747)
At 31 March 2014	<u>19,176</u>	<u>558,692</u>	<u>338,126</u>	<u>299,695</u>	<u>1,215,689</u>
Aggregate depreciation					
At 1 April 2013	3,727	194,856	-	245,961	444,544
Charge for year	4,790	23,329	17,928	70,960	117,007
Disposals	-	-	-	(224,747)	(224,747)
At 31 March 2014	<u>8,517</u>	<u>218,185</u>	<u>17,928</u>	<u>92,174</u>	<u>336,804</u>
Net book value					
At 31 March 2014	<u>10,659</u>	<u>340,507</u>	<u>320,198</u>	<u>207,521</u>	<u>878,885</u>
At 31 March 2013	<u>15,449</u>	<u>363,836</u>	<u>331,356</u>	<u>224,124</u>	<u>934,765</u>

ENABLE Scotland Group

Notes to the Consolidated Financial Statements (continued) For the year ended 31 March 2014

12) Investments

	Group	Group	ENABLE	ENABLE
	2014	2013	Scotland	Scotland
	£	£	£	£
Balance at 1 April 2013	815,640	738,736	815,640	738,736
Additions	29,237	90,648	29,237	90,648
	844,877	829,384	844,877	829,384
Realised (loss)/gain	(1,245)	4,230	(1,245)	4,230
Unrealised (loss)/gain	(3,741)	72,839	(3,741)	72,839
Disposals	(31,133)	(90,813)	(31,133)	(90,813)
	808,758	815,640	808,758	815,640
Cash balance	3,719	4,475	3,719	4,475
Balance at 31 March 2014	812,477	820,115	812,477	820,115
Historical cost of investments	699,072	697,923	699,072	697,923

Analysis of investments at market value

	Group	Group	ENABLE	ENABLE
	2014	2013	Scotland	Scotland
	£	£	£	£
National Savings Bond	47,000	47,000	47,000	47,000
Fixed and Variable Interest	160,946	170,048	160,946	170,048
Equities: Sundry 5% of total	600,812	598,592	600,812	598,592
Cash	3,719	4,475	3,719	4,475
	812,477	820,115	812,477	820,115

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

13) Debtors: amounts falling due within one year

	Group	Group	ENABLE	ENABLE
	2014	2013	Scotland	Scotland
	£	£	£	£
Service debtors	366,757	198,573	104,881	36,701
Legacies receivable	33,500	72,579	33,500	72,579
Income tax recoverable	24,977	14,977	24,977	14,977
Amounts due by branches	-	13,999	-	13,999
Prepayments and accrued income	275,079	106,075	182,903	68,937
Amounts due by group companies	-	-	149,337	20,308
Grants receivable and other debtors	3,470,578	2,588,146	37,040	72,529
	4,170,891	2,944,349	532,638	300,030

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2014

14) Creditors: amounts falling due within one year

	Group 2014	Group 2013	ENABLE Scotland 2014	ENABLE Scotland 2013
	£	£	£	£
Bank loans and overdrafts	-	107,939	-	-
Social Investment Fund (SIF) Loan	42,392	42,392	-	-
Bills payable	518,744	136,714	217,029	85,967
Other creditors	236,612	695,806	-	-
Taxes and social security	433,583	477,494	28,085	46,221
Accrued charges	999,249	1,149,248	182,724	590,769
Revenue received in advance	1,748,268	1,565,142	598,995	550,494
Amounts due to group companies	-	-	231,739	42,729
Amounts due to branches	-	9,300	-	9,300
Funds due to Trusts	-	122,119	-	-
	<u>3,978,848</u>	<u>4,306,154</u>	<u>1,258,572</u>	<u>1,325,480</u>

Revenue received in advance relates to monies received during the year and in previous years in respect of projects not yet commenced as at 31 March and is analysed as follows:

	Group 1 April 2013	Group Release of 2013 Deferrals	Group Deferral of 2014 Income Received	Group 31 March 2014
	£	£	£	£
Development, improvement and delivery of projects and services	1,565,142	(940,064)	1,123,190	1,748,268
	<u>1,565,142</u>	<u>(940,064)</u>	<u>1,123,190</u>	<u>1,748,268</u>

	ENABLE Scotland 1 April 2013	ENABLE Scotland Release of 2013 Deferrals	ENABLE Scotland Deferral of 2014 Income Received	ENABLE Scotland 1 March 2014
	£	£	£	£
Development, improvement and delivery of projects and services	550,494	(330,733)	379,234	598,955
	<u>550,494</u>	<u>(330,733)</u>	<u>379,234</u>	<u>598,955</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2014

15) Creditors: amounts falling due after more than one year

Group	2014	2013
	£	£
Social Investment Fund (SIF) Loan		
In 2 to 5 years	169,568	169,568
Greater than 5 years	30,301	51,252
	-	-
	<u>199,869</u>	<u>220,820</u>

The loan is repayable by instalments of capital and interest. Interest is payable on the balance outstanding at a fixed rate of interest of 7% per annum. Early repayments do not incur any charges or penalty fees.

16) Financial Commitments

The charity is committed to make payments in the year to 31 March 2015 as follows:

a) Group - Operating leases

	2014	2014	2014	2014	2013	2013	2013	2013
	Building	Parking	Motor	Equipment	Building	Parking	Motor	Equipment
	rental	rental	Motor		rental	rental	Motor	
	£	£	Vehicles	£	£	£	Vehicles	£
Leases which expire in:								
Less than 1 year	71,822	-	4,840		49,728	-	22,881	67,254
In 2 to 5 years	345,056	-	-		266,097	-	3,639	-
More than 5 years	-	-	-		-	-	-	31,708
	<u>416,878</u>	<u>-</u>	<u>4,840</u>		<u>315,825</u>	<u>-</u>	<u>26,520</u>	<u>98,962</u>

Building rental for homes and certain projects have only been included for one year. The rental will however continue while the homes are occupied and the projects continue.

b) ENABLE Scotland – Operating leases

	2014	2014	2014	2013	2013	2013
	Building	Parking	Equipment	Building	Parking	Equipment
	rental	rental		rental	rental	
	£	£	£	£	£	£
Leases which expire in:						
Less than 1 year	-	-	-	-	-	-
In 2 to 5 years	110,780	-	-	110,780	-	-
More than 5 years	-	-	-	-	-	31,708
	<u>110,780</u>	<u>-</u>	<u>-</u>	<u>110,780</u>	<u>-</u>	<u>31,708</u>

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2014

17) Restricted funds					
Restricted Revenue Funds Company	At 1 April 2013	Incoming resources	Resources expended	Transfers	31 March 2014
	£	£	£	£	£
Edinburgh ACE	-	939	1,667	728	-
Big Lottery Fund Grant - Transitions to Employment	-	270,119	270,983	864	-
Parents Together	-	255	255	-	-
Emergency Planning	-	3,155	2,280	(875)	-
Speak For Yourself	-	765	(234)	(999)	-
Inspire Me	-	113,779	113,779	-	-
Learning to Save	-	24,393	33,223	8,830	-
Elgin ACE	-	-	2,906	2,906	-
Inverness ACE	-	-	334	334	-
Falkirk ACE	-	-	819	819	-
Dumfries & Galloway ACE	-	-	10,773	10,773	-
Topside	-	3,446	3,446	-	-
Children in Need	-	14,897	14,897	-	-
The Cuppa Club	-	1,284	1,284	-	-
Total Restricted Revenue Funds Company	-	433,032	456,412	23,380	-
Heritable Property	354,909	-	-	(23,262)	331,647
Big Lottery Fund Grant – Transitions to Employment	2,712	-	-	(3,642)	(930)
Eurocentral	51,824	-	-	(10,365)	41,459
Total Restricted Capital Funds Company	409,445	-	-	(37,269)	372,176
Total Restricted Funds Company	409,445	433,032	456,412	(13,889)	372,176
Restricted Revenue Funds: Other Group Companies					
Big Lottery Fund Grant – Enable Works Angus	-	219,251	219,251	-	-
West Lothian Advocacy	-	63,491	54,782	(8,709)	-
Hamilton/East Kilbride Advocacy	-	150,861	150,861	-	-
YPGSW	-	11,022	11,022	-	-
Total Restricted Revenue Funds: Other Group Companies	-	444,625	435,916	(8,709)	-

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2014

17) Restricted funds (Continued)	At 1 April 2013 £	Incoming resources £	Resources expended £	Transfers £	31 March 2014 £
Restricted Capital Funds: Other Group Companies					
High Barwood	16,560	-	-	(16,560)	-
Social Investment Fund	37,500	-	-	(25,000)	12,500
Workstep	9,300	-	-	(9,300)	-
Big Lottery Fund Grant - ENABLE Works Angus	150,010	5,000	-	(13,861)	141,149
Hazeldene	-	114,889	-	(42,133)	72,756
Total Restricted Capital Funds: Other Group Companies	213,370	119,889	-	(106,854)	226,405
Total Restricted Funds: Other Group Companies	213,370	564,514	435,916	(115,563)	226,405
Restricted Funds Group	622,815	997,546	892,328	(129,452)	598,581

The restricted funds represent funds used to achieve equal rights, perform research and provide information for people with learning disabilities. The ENABLE Works Angus Big Lottery Grant Fund represents funds to provide training opportunities for young people with learning disabilities. Where necessary funds have been transferred from Unrestricted funds to Restricted funds to negate deficits. Capital funds represent monies disbursed on capital expenditure.

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

Big Lottery Fund Grant – ENABLE Works Angus	£205,242
Big Lottery Fund Grant – Transitions To Employment	£272,905

18) Analysis of net assets between funds of the Group

	Fixed assets £	Investments, net current assets less long term liabilities £	2014 Total £
Restricted funds including capital grants			
Social Investment Fund (SIF) Grant	12,500	-	12,500
Heritable Property	331,647	-	331,647
Big Lottery Fund Grant – Transitions To Employment	-	(930)	(930)
Eurocentral	41,459	-	41,459
Big Lottery Fund Grant – ENABLE Works Angus	141,149	-	141,149
Hazeldene	72,756	-	72,756
	599,511	(930)	598,581
Unrestricted funds	1,023,486	4,625,865	5,649,351
	1,622,997	4,624,935	6,247,932

Notes to the Consolidated Financial Statements (continued)
For the year ended 31 March 2014

19) Guarantees and Other Financial Commitments

ENABLE Scotland has 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 £242,261, in respect of a loan agreement entered into in the year ended 31 March 2011.