

Company registration number: 06971442

Enable Aid Ltd

Unaudited filleted financial statements

31 March 2017

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Enable Aid Ltd

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Enable Aid Ltd

Directors and other information

Director	Robert Neville Haylock
Secretary	Janne Elizabeth Cutting-Keyton
Company number	06971442
Registered office	Unit 1 Hanchett Hall Haverhill Suffolk CB9 7RP
Business address	Unit 1 Hanchett Hal Haverhill Suffolk CB9 7RP
Accountants	Dilloways Weavers Business Centre 6 Hamlet Road Haverhill Suffolk CB9 8EE

Enable Aid Ltd

**Chartered accountants report to the director on the preparation of the
unaudited statutory financial statements of Enable Aid Ltd
Year ended 31 March 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Enable Aid Ltd for the year ended 31 March 2017 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the director of Enable Aid Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Enable Aid Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Enable Aid Ltd and its director as a body for our work or for this report.

It is your duty to ensure that Enable Aid Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Enable Aid Ltd. You consider that Enable Aid Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Enable Aid Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Dilloways
Chartered Accountants

Weavers Business Centre
6 Hamlet Road
Haverhill
Suffolk
CB9 8EE

18 October 2017

Enable Aid Ltd

**Statement of financial position
31 March 2017**

	Note	£	£	£	£
Fixed assets					
Intangible assets	5	10,000		15,000	
Tangible assets	6	96,866		98,538	
			106,866		113,538
Current assets					
Stocks		28,450		17,005	
Debtors	7	66,711		76,661	
Cash at bank and in hand		166,721		171,933	
		261,882		265,599	
Creditors: amounts falling due within one year	8	(129,604)		(231,184)	
Net current assets			132,278		34,415
Total assets less current liabilities			239,144		147,953
Provisions for liabilities			(1,529)		(1,056)
Net assets			237,615		146,897
Capital and reserves					
Called up share capital			1		1
Profit and loss account			237,614		146,896
Shareholders funds			237,615		146,897

For the year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 5 to 8 form part of these financial statements.

Enable Aid Ltd

Statement of financial position (continued)
31 March 2017

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 18 October 2017, and are signed on behalf of the board by:



Robert Neville Haylock
Director

Company registration number: 06971442

The notes on pages 5 to 8 form part of these financial statements.

Enable Aid Ltd

Notes to the financial statements Year ended 31 March 2017

1. General information

The company is a private company limited by shares, registered in England & Wales. The address of the registered office is Unit 1 Hanchett Hall, Haverhill, Suffolk, CB9 7RP.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 9.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Goodwill

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business.

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill	- 20%	straight line
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Enable Aid Ltd

Notes to the financial statements (continued) Year ended 31 March 2017

Research and development

Research and Development expenditure is written off in the year in which it is incurred.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25%	reducing balance
Fittings fixtures and equipment	- 25%	reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Staff costs

The average number of persons employed by the company during the year amounted to 6 (2016: 6).

5. Intangible assets

	Goodwill	Total
	£	£
Cost		
At 1 April 2016 and 31 March 2017	25,000	25,000
Amortisation		
At 1 April 2016	10,000	10,000
Charge for the year	5,000	5,000
At 31 March 2017	15,000	15,000
Carrying amount		
At 31 March 2017	10,000	10,000
At 31 March 2016	15,000	15,000

Enable Aid Ltd

Notes to the financial statements (continued)
Year ended 31 March 2017

6. Tangible assets

	Long leasehold property £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2016	95,848	11,259	107,107
Additions	-	2,833	2,833
At 31 March 2017	<u>95,848</u>	<u>14,092</u>	<u>109,940</u>
Depreciation			
At 1 April 2016	4,166	4,403	8,569
Charge for the year	2,083	2,422	4,505
At 31 March 2017	<u>6,249</u>	<u>6,825</u>	<u>13,074</u>
Carrying amount			
At 31 March 2017	<u>89,599</u>	<u>7,267</u>	<u>96,866</u>
At 31 March 2016	<u>91,682</u>	<u>6,856</u>	<u>98,538</u>

7. Debtors

	£	£
Trade debtors	50,248	75,886
Other debtors	16,463	775
	<u>66,711</u>	<u>76,661</u>

8. Creditors: amounts falling due within one year

	£	£
Trade creditors	65,836	57,188
Corporation tax	17,829	14,381
Social security and other taxes	857	4,993
Other creditors	45,082	154,622
	<u>129,604</u>	<u>231,184</u>

Enable Aid Ltd

Notes to the financial statements (continued)
Year ended 31 March 2017

9. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 April 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.