

**Statement of consent to prepare abridged financial statements**

All of the members of Enable Aid Ltd have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the current year ending 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

**Company registration number: 06971442**

**Enable Aid Ltd**

**Unaudited filleted abridged financial statements**

**31 March 2018**

## **Enable Aid Ltd**

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**Enable Aid Ltd**

**Directors and other information**

<b>Director</b>	Robert Neville Haylock
<b>Secretary</b>	Janne Elizabeth Cutting-Keyton
<b>Company number</b>	06971442
<b>Registered office</b>	Unit 1 Hanchett Hall Haverhill Suffolk CB9 7RP
<b>Business address</b>	Unit 1 Hanchett Hal Haverhill Suffolk CB9 7RP
<b>Accountants</b>	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 2018**

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 2018 which comprise the abridged 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

15 November 2018

**Enable Aid Ltd**  
**Abridged statement of financial position**  
**31 March 2018**

	Note	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Intangible assets	5	5,000		10,000	
Tangible assets	6	97,177		96,866	
		<u>          </u>	102,177	<u>          </u>	106,866
<b>Current assets</b>					
Stocks		36,600		28,450	
Debtors		187,897		66,711	
Cash at bank and in hand		168,074		166,721	
		<u>          </u>		<u>          </u>	
		392,571		261,882	
<b>Creditors: amounts falling due within one year</b>		( 159,707)		( 129,604)	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			232,864		132,278
<b>Total assets less current liabilities</b>			<u>          </u>		<u>          </u>
			335,041		239,144
<b>Provisions for liabilities</b>			( 2,028)		( 1,529)
			<u>          </u>		<u>          </u>
<b>Net assets</b>			333,013		237,615
			<u>          </u>		<u>          </u>
<b>Capital and reserves</b>					
Called up share capital			1		1
Profit and loss account			333,012		237,614
			<u>          </u>		<u>          </u>
<b>Shareholders funds</b>			333,013		237,615
			<u>          </u>		<u>          </u>

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members 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'.

In accordance with section 444 of the Companies Act 2006, the abridged 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 15 November 2018, and are signed on behalf of the board by:

Robert Neville Haylock

Director

Company registration number: 06971442

**Enable Aid Ltd****Notes to the financial statements****Year ended 31 March 2018****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.

**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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**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 pension plans are recognised as an expense in the period in which the related service is provided.

**4. Employee numbers**

The average number of persons employed by the company during the year amounted to 7 (2017: 6 ).



## 5. Intangible assets

£

### Cost

At 1 April 2017 and 31 March 2018 25,000

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### Amortisation

At 1 April 2017 15,000

Charge for the year 5,000

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At 31 March 2018 20,000

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### Carrying amount

At 31 March 2018 5,000

\_\_\_\_\_ |

At 31 March 2017 10,000

\_\_\_\_\_ |

## 6. Tangible assets

£

### Cost

At 1 April 2017

109,940

Additions

5,616

At 31 March 2018

115,556

### Depreciation

At 1 April 2017

13,074

Charge for the year

5,305

At 31 March 2018

18,379

### Carrying amount

At 31 March 2018

97,177

At 31 March 2017

96,866

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.