WILTSHIRE AND BATH INDEPENDENT LIVING TRUST LTD

England & Wales · Charity number 1000659

Details

Other names	WESTERN WILTSHIRE DISABLED LIVING TRUST, INDEPENDENT LIVING CENTRE, THE INDEPENDENT LIVING CENTRE SEMINGTON
Status	Registered
Legal form	Charitable company
Company number	02535179
Registered	1990-10-25
Register	View on the Charity Commission register

Contact

Address	Wiltshire & Bath Independent Living Trust Ltd St Georges Road Semington Wiltshire BA14 6JQ
Phone	01380871007
Email	ILCSemington@gmail.com
Website	www.ilc.org.uk

Activities

Objects: TO ADVANCE THE CARE, TREATMENT AND EDUCATION OF PEOPLE WITH DISABILITIES IN PARTICULAR BY THE PROVISION OF A PERMANENT EXHIBITION OF A COMPREHENSIVE RANGE OF AIDS AND EQUIPMENT.

Activities: To advance the care, treatment and education of people with disabilities, in particular by the provision of a permanent exhibition of a comprehensive range of aids and equipment.

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Classification

- **How:** Provides Advocacy/advice/information
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£148,724	£163,743	-	-
2024-03-31	£118,576	£115,173	-	-
2023-03-31	£97,304	£119,971	-	-
2022-03-31	£93,932	£103,526	-	-
2021-03-31	£90,988	£104,057	-	-

Trustees

Name	Role	Appointed
ALAN VEASEY		2021-03-09
Dr Ali Hadavizadeh		2026-04-10
Dr NIGEL HARRIS PHD		
Gina Sargeant		2023-11-14
JOHN HURN		2015-04-14
Jaqueline Peta Prior		2026-02-19
Joanne Ashman		2024-03-25
LIZ JEGGO		2013-04-17
Martin Short		2024-06-25
Simon Truelove		2021-11-30
TONY CLARKE		

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WILTSHIRE AND BATH INDEPENDENT LIVING TRUST LTD

England & Wales - Charity number 1000659

Accounts

The Wiltshire & Bath Independent Living Trust Limited

(A company limited by guarantee)
Charity Name: The Wiltshire & Bath Independent Living Trust Limited
Company registration number: 2535179
Charity registration number: 10000659

Report and Financial Statements
For the Year Ended 31 March 2025

Report of the Trustees for the year ended 31 March 2025

The Trustees, who are also the directors for the purposes of company law, present the directors' report and unaudited financial statements for the year ended 31 March 2024.

Reference and Administrative Information

Charity name: The Wiltshire & Bath Independent Living Trust Limited
Known as: The Independent Living Centre (ILC), Semington
Company registration number: 2535179
Charity registration number: 10000659
Registered office and operational address:
The Independent Living Centre, St George's Road, Semington, Wiltshire BA14 6JQ

Trustees

Dr A K Clarke (President)
Professor N Harris (Chair)
Mr A Veasey (Treasurer)
Mr J Hurn
Dr J Bradbrooke
Mrs L Jeggo
Mr S J Truelove
Mr D Trethewey – resigned 19th March 2025
Mrs G L Sargeant
Mrs J Ashman
Mr M Short – appointed 25th June 2024

Chief Executive Officer

Mr Neil Baker – resigned 14th June 2024
Mrs Chantelle Mead – appointed 17th June 2024

Independent Examiners –

Gooding Accounts Ltd
Registered Office: Holloway House, Epsom Square, White Horse Business Park, Trowbridge, BA14 0XG

Bankers -

Lloyds Bank, Trowbridge

Our Aims and Objectives

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are:

To advance the care, treatment and education of people with disabilities, in particular by the provision of a permanent exhibition of a comprehensive range of aids and equipment.

Our aim fully reflects the purposes that the charity was set up to assist older people (65+) and adults/children with disabilities to remain in their own homes and maintain independence by helping them and their carers by recommending practical solutions to the challenges of daily living, and the charity

- provides impartial information and assessments to members of the public and professionals,
- provides training opportunities for Occupational Therapists, Physiotherapists and other allied Health Professionals

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set and consider our approach to risk management.

The focus of our work

We have continued our work to provide information to people who require disability equipment, which empowers them in the purchasing process from suppliers, or provision through social services. We aim to provide a consistent high-quality service and have introduced systems to collect feedback on our performance from our clients.

The strategies we used to meet these objectives included:

- Upgrading the ILC website to make it more accessible and provide more information.
- Attending events and promoting the ILC on community websites, newspapers and contacting community organisation such as charities, doctor's surgeries, to ensure residents of Wiltshire and BANES know about our services.
- The provision of free assessments of our clients' needs, liaising with local suppliers to ensure up-to-date equipment is available for demonstration. The Occupational Therapy team is then able to provide an independent recommendation to our client.
- The appointment of a Chief Executive to direct our work and seek opportunities to develop our services.

How our activities deliver public benefit:

All our charitable activities focus on the empowerment of people with disabilities and enabling them to live as full and active life as possible.

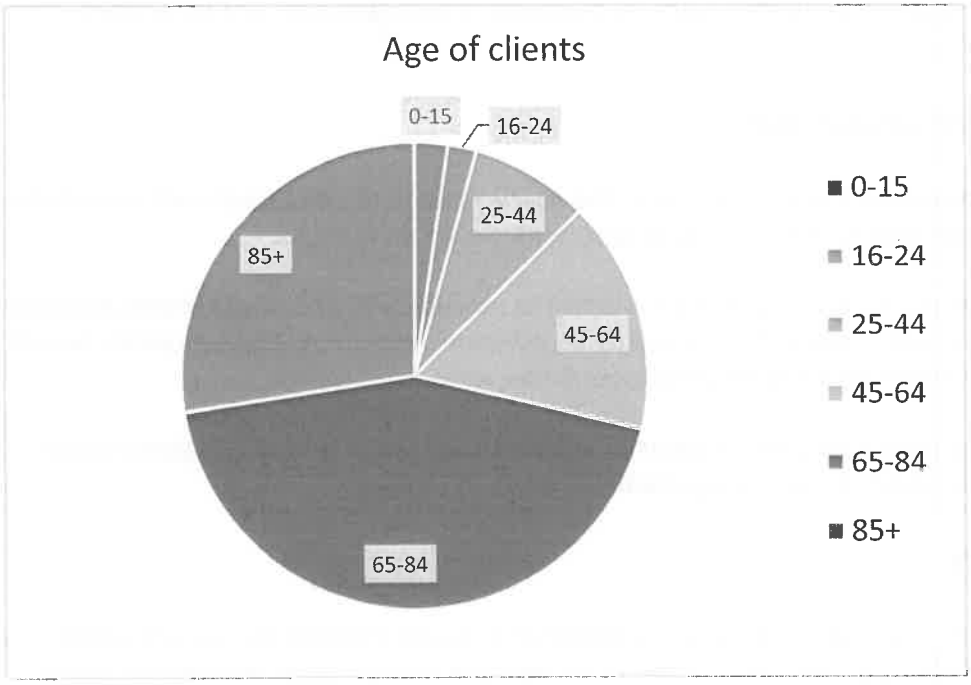
Who used and benefited from our services?

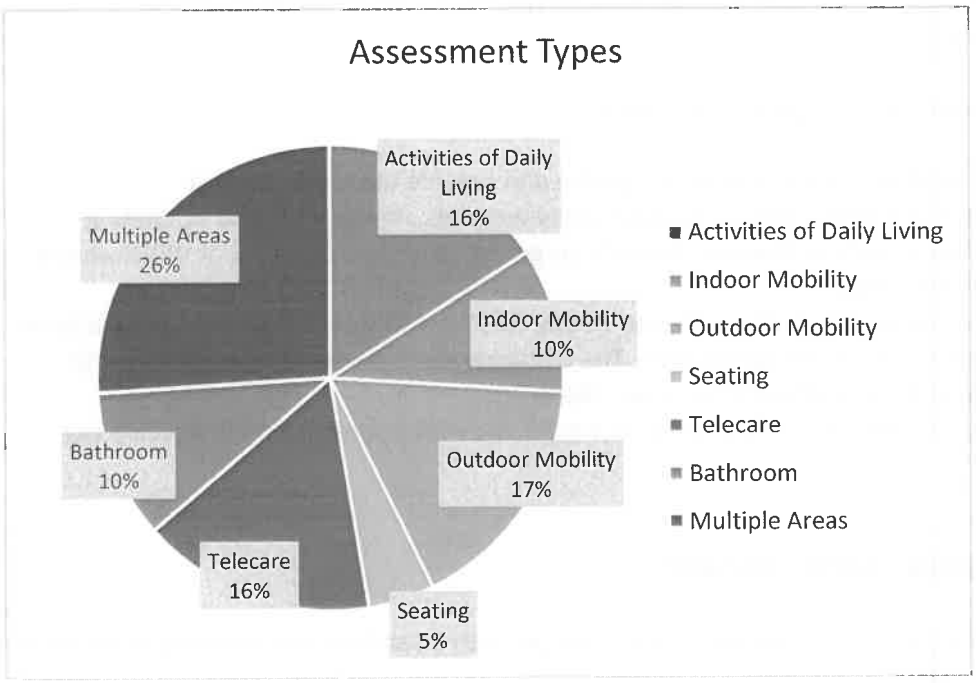
Funding provided by Wiltshire Council and The Quartet Foundation (Bath and North East Somerset) enables us to provide services to residents and professionals who work in these two geographical areas.

The Occupational Therapy team was led by our Senior Occupational Therapist Christine Bott in 2024/25, along with Ruth Cooper OT, and supported by Lindsay Pearce, OTA, and Richard May, Centre Assistant. We were proud to support over 1500 people in 2024/25, which is close to double the amount of the year before.

Equal access to our services is an important issue for us. We monitor access by age, gender, disability, and location, and seek to provide a high quality experience to all communities that use our services.

Examples of key performance indicators of our work are shown in the charts below.





Chair of Trustees Report

'When was ever honey made with one bee in a hive?' Is a lovely quote from Thomas Hood, an English poet and writer.

Over the past 12 months our clinical team has increased the scope and range of our activities and are providing record numbers of assessments. We have relaunched our wheelchair hire service and over the next few months we will be delivering webinars giving advice and guidance to health and care professionals.

We were sorry to see one of our longest members of staff retire, but this has provided the opportunity to recruit new team members with new skills and perspectives.

The ILC building continues to be a mixed blessing. We have a great relationship with all our tenants and have space to develop our services. However, there is the daily challenge of maintaining the building and ensuring that the facilities are up to date. This is only made possible by the hard work of our maintenance team and generous financial support of our donors and supporters.

We have continued to build up our relationships with the Commissioners and Clinical Team at Wiltshire Council to respond to the increased demand and pressures on health and care services. Our contract is still under review, but we are looking forward to developing our partnership with them, to help even more people live safely and independently in their own homes.

Great teamwork requires great leadership, and I would just like to close by recognising the contribution that Chantelle Mead has made to the work of the ILC, since taking up the role of Chief Executive last year.

Well done team. Keep up the good work.

Nigel Harris
Chair of Trustees

Chief Executive Report

During 2024–25, demand for our Occupational Therapy service continued to grow, and this year marked a significant period of development for the Independent Living Centre. My role transitioned from Centre Manager to Chief Executive part way through the financial year, and during this time I have built a strong understanding of our current position and future opportunities. As we look ahead to 2025-26, which will be my first full year in post, I feel confident and optimistic about the direction of the Centre.

Although we operated at a financial deficit in 2024–25, this reflects a year of growth and transition, and I was delighted to welcome Richard May, Centre Assistant, and Ruth Cooper, Occupational Therapist, to our team. This enabled us to significantly increase our capacity, and we were able to support many more people across the community - close to double the number compared to the previous year. We are already on track to return to break-even or a small surplus in 2025-26, and I am focused on strengthening our funding position to support long-term sustainability, while continuing to build on our growing impact.

Our close relationships with local mobility retailers remain vital to our work. Their ongoing support in providing demonstration equipment on loan, alongside manufacturers directly, ensures that our clients can access impartial advice and try the most up-to-date equipment available. We are sincerely thankful for this continued partnership, as well as the ongoing support and collaboration of our partners across Health, Adult Social Care, and local Voluntary, Community, and Social Enterprise organisations.

Our manual handling training room has remained consistently busy, supporting essential health and care agencies throughout the year. In addition to regular room hire, we also delivered a range of professional training and education sessions, including Optimised Care, Supporting Care and Independence, Accora Seating Training, Accora Floor Bed Training, Mental Health Aware training, and two Dementia Study Sessions.

We are extremely grateful to our funders for their support during 2024–25. In addition to Wiltshire Council, we would like to thank Quartet Community Foundation, Wiltshire Community Foundation, Trowbridge Town Council, Anton Jurgens Charitable Trust, Chippenham Borough Lands Charity, The Foyle Foundation, and the Jules Thorn Trust for their grant funding, alongside the National Lottery, whose funding was awarded in the previous year and utilised during 2024–25. This financial support has been essential in enabling us to expand our team, increase our capacity, and support significantly more people across our community.

Looking forward to 2025–26, we are on track to support even more people again. With the expansion of our team, including the addition of Aimee Hussey, Administrator, we are pleased that our waiting list has reduced and that we have been able to increase our attendance at community and publicity events, helping us reach new audiences and raise awareness of our services.

I am incredibly proud of the dedication, compassion, and professionalism of my team, and I would like to extend my thanks to our Trustees for their continued guidance, commitment, and support. I am excited about the direction the Centre is heading and optimistic about the future as we continue to grow and evolve to meet the needs of our community.

Statistics

Our Occupational Therapy team completed over 550 assessments during 2024-25, which is an increase of over 200 compared to the previous year, and the team answered over 1400 information requests.

In total nearly 1600 individuals were helped in 2024-25, which is close to double the year before.

Client Feedback

We are proud to have a 100% client satisfaction rate. Here are just a few of the fantastic feedback comments we received during the year:

"Thank you so much for the time and patience you took showing us the various stairlifts and wheelchairs. It really helped to focus my mind as to the best options. It was a pleasure to meet you Ruth, and also to speak to your colleagues on the telephone prior to the appointment, again, many thanks for all the help I received from you all."

"An appreciation of different types of equipment suitable for my needs. Excellent service and able to use/try equipment indoors & outside."

"Chris & Richard took the session at our pace - we had a double appointment so we didn't feel rushed at all. We were able to look at walking aids and riser recliners, it was all extremely helpful!"

"In person help, advice and support, discussing with impartial and qualified OT. Plus no pressure to buy & options for trying new equipment."

"Personalised and attentive advice. I was made aware of possibilities and extra resources to help (e.g. Social services) and equipment I had no knowledge of."

"Everything was explained well and my Mum was given lots of time to explain her challenges - thank you"

"It was nice to meet Christine today, and I very much appreciated all the time she spent with me. She was very informative and helpful, and very patient! Please pass on my thanks to her."

Chantelle Mead
Chief Executive

Financial Review

For the year to 31st March 2025 our expenditure exceeded our income. The resulting deficit totalled £15,019 (2023/24: surplus £3,403). Cash, debtors and creditors are at a level such that there are no liquidity concerns and the ILC will continue to be able to pay all debts as they fall due in the medium term.

The ILC staff are to be commended for their hard work and initiative in helping to support the financial position of the organisation during the year, both in seeking new sources of funding and improving efficiency in our expenditure. We continue to seek additional funding from a variety of sources to enable us to extend our services and assist more people.

Reserves Policy

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year-end (unrestricted reserves not represented by fixed assets and investments) amounted to £38,630 (2023/24: £28,969).

Plans for the future

We continue to work to secure additional recurring or non-recurring income from charitable funds, grants and commercial activities to improve the financial situation. The budget for 2025/26 reflects a modest surplus.

Independent examination

Gooding Accounts, formerly Haines Watts, has again been retained as Independent Examiners to prepare the Annual Report and Accounts for 2024/25. This process is now complete and will enable all required statutory returns to be submitted in a timely manner. The Annual Report and Accounts will be available at the AGM.

Alan Veasey
Treasurer

Structure, Governance and Management

Governing Document

The Wiltshire & Bath Independent Living Trust is a charitable company limited by guarantee, incorporated on 29 August 1990 and registered as a charity on 25 October 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

The directors of the company are also charity Trustees for the purposes of charity law. The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues and business skills, although persons with additional and wide ranging skills are encouraged to become Trustees to add to the overall skill levels available to be called upon. In an effort to maintain this broad skill mix, Trustees provide a list of their skills (and update it each year) and in the event of particular skills being lost due to resignation, these are highlighted in recruitment advertisements.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts. The Honorary Treasurer receives an Honorarium, documented in the accounts.

Trustee Induction and Training

We have a Trustee induction programme, with includes familiarisation with the work of the ILC by attending sessions with the Occupational Therapist team.

We are a member of the National Council for Voluntary Organisations (NCVO) and provide access to their on-line training materials.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, and has responsibility for the day to day operational management of the Centre, individual supervision of the ILC staff team and also ensuring that the team continue to develop their skills and working practices.

Dr AK Clarke is the President of the Charity. The board of Trustees appoints a Chair and Honorary Treasurer at the Annual Meeting.

Related Parties

The ILC independent advice service was delivered through part-funding from Wiltshire Council.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on Page 2.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Independent Examiners

Gooding Accounts, formerly Haines Watts, has again been retained as Independent Examiners to prepare the Annual Report and Accounts for 2024/25.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the board of Trustees on 19th January 2026 and signed on its behalf by:

N D Harris

Professor N D Harris, Chair of Trustees, Director

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

GOODING ACCOUNTS LTD

Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd
Charity registration number	1000659
Company registration number	2535179
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom

The trustees

Dr A K Clarke	
Dr J Bradbrooke	(Resigned 3 July 2025)
Prof. N D Harris	
Mrs L Jeggo	
Mr J Hurn	
Mr A Veasey	
Mr S J Truelove	
Mr D Trethewey	(Resigned 19 March 2025)
Mrs J Ashman	
Mr M Short	(Appointed 25 June 2024)
Mrs G L Sargeant	

Independent examiner	Katy Gooding FCA Holloway House Epsom Square White Horse Business Park Trowbridge Wiltshire BA14 0XG

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 9 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees.

Organisational Structure

Day to day management and running is delegated to the Chief Executive.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The Centre provides information and support to older and disabled people to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Staff at the ILC supported over 1,500 people in 2024/25 through telephone/email advice and face-to-face appointments with an Occupational Therapist. Clients are referred to the Centre by Adult Social Care and NHS professionals, alongside organisations in the Voluntary, Community and Social Enterprise sectors. Many members of the public also self-refer after hearing about the Centre through local publicity or word of mouth. While the ILC no longer works in partnership with Medequip we continue to have a close working relationship.

Financial review

The net deficit for the year amounted to (£15,019) (2024 - £3,403 surplus).

Reserves

At the year end reserves amounted to £317,756 (2024 - £332,775). This is made up of £267,419 (2024 - £265,426) of unrestricted funds and £50,337 (2024 - £67,349) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £38,630 (2024 - £28,969)

Future Plans

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain a good working relationship with Medequip.

The trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 December 2025 and signed on behalf of the board of trustees by:

Nigel Harris

Prof. N D Harris
Trustee

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katy Gooding FCA
Independent Examiner

Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	99,023	360	99,383	66,910
Other activities	**6**	45,229	–	45,229	50,442
Bank interest receivable	**7**	4,112	–	4,112	1,224
Total income		148,364	360	148,724	118,576
Expenditure					
Expenditure on charitable activities		146,371	17,372	163,743	115,173
Total expenditure		146,371	17,372	163,743	115,173
Net (expenditure)/income and net movement in funds		1,993	(17,012)	(15,019)	3,403
Reconciliation of funds					
Total funds brought forward		265,426	67,349	332,775	329,372
Total funds carried forward		267,419	50,337	317,756	332,775

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	**12**		228,789		236,457
Current assets					
Debtors	**13**	10,645		6,311	
Cash at bank and in hand		95,767		106,242	
		106,412		112,553	
Creditors: amounts falling due within one year	**14**	15,645		14,075	
Net current assets			90,767		98,478
Total assets less current liabilities			319,556		334,935
Creditors: amounts falling due after more than one year	**15**		1,800		2,160
Net assets			317,756		332,775
Funds of the charity					
Restricted funds			50,337		67,349
Unrestricted funds			267,419		265,426
Total charity funds	**17**		317,756		332,775

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 14 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2025 and are signed on behalf of the board by:

A. Veasey

Mr A Veasey
Trustee

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	1,088	–	1,088
Grants			
Grants	97,935	360	98,295
	99,023	360	99,383

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,262	–	1,262
Grants			
Grants	55,288	10,360	65,648
	56,550	10,360	66,910

6. Other activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Rent	28,559	28,559	32,878	32,878
Room hire and services	16,084	16,084	16,941	16,941
Other income	586	586	623	623
	45,229	45,229	50,442	50,442

7. Bank interest receivable

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Bank interest receivable	4,112	4,112	1,224	1,224

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	7,668	7,668

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,185	1,130

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	98,212	59,413

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £6,390 (2024 - £2,145).

The average head count of employees during the year was 6 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	4	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2024 - £600) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	**Total £**
Cost			
At 1 April 2024	350,620	97,309	447,929
Disposals	-	(1,851)	(1,851)
At 31 March 2025	350,620	95,458	446,078
Depreciation			
At 1 April 2024	119,344	92,128	211,472
Disposals	-	(1,851)	(1,851)
Charge for the year	7,012	656	7,668
At 31 March 2025	126,356	90,933	217,289
Carrying amount			
At 31 March 2025	224,264	4,525	228,789
At 31 March 2024	231,276	5,181	236,457

13. Debtors

	2025 £	2024 £
Trade debtors	8,455	4,112
Prepayments	2,190	2,199
	10,645	6,311

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,196	11,838
Social security and other taxes	12,449	2,237
	15,645	14,075

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

	2025 £	2024 £
Deferred income	1,800	2,160

16. Deferred income

	2025 £	2024 £
At 1 April 2024	12,520	2,880
Amount deferred in year	-	10,000
Amount released in year	(10,360)	(360)
At 31 March 2025	2,160	12,520

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
General funds	265,426	148,364	(146,371)	267,419

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
Building essential maintenance reserve	57,349	360	(7,372)	50,337

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Lottery grant	10,000	–	(10,000)	–

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	228,789	–	228,789
Current assets	56,075	50,337	106,412
Creditors less than 1 year	(15,645)	–	(15,645)
Creditors greater than 1 year	(1,800)	–	(1,800)
Net assets	267,419	50,337	317,756

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	236,457	–	236,457
Current assets	45,204	67,349	112,553
Creditors less than 1 year	(14,075)	–	(14,075)
Creditors greater than 1 year	(2,160)	–	(2,160)
Net assets	265,426	67,349	332,775

19. Related parties

No related party transactions took place during the year.

The following pages do not form part of the financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,088	1,262
Grants	98,295	65,648
	99,383	66,910
Other activities		
Rent	28,559	32,878
Room hire and services	16,084	16,941
Other income	586	623
	45,229	50,442
Bank interest receivable		
Bank interest receivable	4,112	1,224
Total income	148,724	118,576
Expenditure		
Expenditure on charitable activities		
Wages and salaries	98,212	59,413
Rates and water	730	858
Light and heat	17,023	15,263
Repairs and maintenance	10,757	7,837
Insurance	5,281	4,438
Other maintenance	3,422	2,839
Cleaning	12,801	11,222
Travel costs	201	–
Accountancy	1,185	1,130
Legal and professional fees	1,240	–
Office costs, post and phone	4,342	3,725
Depreciation	7,668	7,668
Investment written off	–	2
Bank charges	119	131
DLF and DLCC	762	647
	163,743	115,173
Total expenditure	163,743	115,173
Net (expenditure)/income	(15,019)	3,403

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

GOODING ACCOUNTS LTD

Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Statement of financial activities (including income and expenditure account)	**5**
Statement of financial position	**6**
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The following pages do not form part of the financial statements	
Detailed statement of financial activities	**16**

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd
Charity registration number	1000659
Company registration number	2535179
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom

The trustees

Dr A K Clarke	
Dr J Bradbrooke	(Resigned 3 July 2025)
Prof. N D Harris	
Mrs L Jeggo	
Mr J Hurn	
Mr A Veasey	
Mr S J Truelove	
Mr D Trethewey	(Resigned 19 March 2025)
Mrs J Ashman	
Mr M Short	(Appointed 25 June 2024)
Mrs G L Sargeant	

Independent examiner	Katy Gooding FCA Holloway House Epsom Square White Horse Business Park Trowbridge Wiltshire BA14 0XG

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 9 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees.

Organisational Structure

Day to day management and running is delegated to the Chief Executive.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The Centre provides information and support to older and disabled people to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Staff at the ILC supported over 1,500 people in 2024/25 through telephone/email advice and face-to-face appointments with an Occupational Therapist. Clients are referred to the Centre by Adult Social Care and NHS professionals, alongside organisations in the Voluntary, Community and Social Enterprise sectors. Many members of the public also self-refer after hearing about the Centre through local publicity or word of mouth. While the ILC no longer works in partnership with Medequip we continue to have a close working relationship.

Financial review

The net deficit for the year amounted to (£15,019) (2024 - £3,403 surplus).

Reserves

At the year end reserves amounted to £317,756 (2024 - £332,775). This is made up of £267,419 (2024 - £265,426) of unrestricted funds and £50,337 (2024 - £67,349) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £38,630 (2024 - £28,969)

Future Plans

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain a good working relationship with Medequip.

The trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 December 2025 and signed on behalf of the board of trustees by:

Nigel Harris

Prof. N D Harris
Trustee

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katy Gooding FCA
Independent Examiner

Holloway House
Epsom Square
White Horse Business Park
Trowbridge
Wiltshire
BA14 0XG

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	99,023	360	99,383	66,910
Other activities	**6**	45,229	–	45,229	50,442
Bank interest receivable	**7**	4,112	–	4,112	1,224
Total income		148,364	360	148,724	118,576
Expenditure					
Expenditure on charitable activities		146,371	17,372	163,743	115,173
Total expenditure		146,371	17,372	163,743	115,173
Net (expenditure)/income and net movement in funds		1,993	(17,012)	(15,019)	3,403
Reconciliation of funds					
Total funds brought forward		265,426	67,349	332,775	329,372
Total funds carried forward		267,419	50,337	317,756	332,775

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible fixed assets	**12**		228,789		236,457
Current assets					
Debtors	**13**	10,645		6,311	
Cash at bank and in hand		95,767		106,242	
		106,412		112,553	
Creditors: amounts falling due within one year	**14**	15,645		14,075	
Net current assets			90,767		98,478
Total assets less current liabilities			319,556		334,935
Creditors: amounts falling due after more than one year	**15**		1,800		2,160
Net assets			317,756		332,775
Funds of the charity					
Restricted funds			50,337		67,349
Unrestricted funds			267,419		265,426
Total charity funds	**17**		317,756		332,775

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 14 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2025 and are signed on behalf of the board by:

A. Veasey

Mr A Veasey
Trustee

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	1,088	–	1,088
Grants			
Grants	97,935	360	98,295
	99,023	360	99,383

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,262	–	1,262
Grants			
Grants	55,288	10,360	65,648
	56,550	10,360	66,910

6. Other activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Rent	28,559	28,559	32,878	32,878
Room hire and services	16,084	16,084	16,941	16,941
Other income	586	586	623	623
	45,229	45,229	50,442	50,442

7. Bank interest receivable

	Unrestricted Funds	**Total Funds 2025**	Unrestricted Funds	Total Funds 2024
	£	**£**	£	£
Bank interest receivable	4,112	4,112	1,224	1,224

8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	7,668	7,668

9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,185	1,130

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	98,212	59,413

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £6,390 (2024 - £2,145).

The average head count of employees during the year was 6 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	4	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2024 - £600) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	**Total £**
Cost			
At 1 April 2024	350,620	97,309	447,929
Disposals	-	(1,851)	(1,851)
At 31 March 2025	350,620	95,458	446,078
Depreciation			
At 1 April 2024	119,344	92,128	211,472
Disposals	-	(1,851)	(1,851)
Charge for the year	7,012	656	7,668
At 31 March 2025	126,356	90,933	217,289
Carrying amount			
At 31 March 2025	224,264	4,525	228,789
At 31 March 2024	231,276	5,181	236,457

13. Debtors

	2025 £	2024 £
Trade debtors	8,455	4,112
Prepayments	2,190	2,199
	10,645	6,311

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,196	11,838
Social security and other taxes	12,449	2,237
	15,645	14,075

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

	2025 £	2024 £
Deferred income	1,800	2,160

16. Deferred income

	2025 £	2024 £
At 1 April 2024	12,520	2,880
Amount deferred in year	-	10,000
Amount released in year	(10,360)	(360)
At 31 March 2025	2,160	12,520

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
General funds	265,426	148,364	(146,371)	267,419

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
Building essential maintenance reserve	57,349	360	(7,372)	50,337

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Lottery grant	10,000	–	(10,000)	–

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	228,789	–	228,789
Current assets	56,075	50,337	106,412
Creditors less than 1 year	(15,645)	–	(15,645)
Creditors greater than 1 year	(1,800)	–	(1,800)
Net assets	267,419	50,337	317,756

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	236,457	–	236,457
Current assets	45,204	67,349	112,553
Creditors less than 1 year	(14,075)	–	(14,075)
Creditors greater than 1 year	(2,160)	–	(2,160)
Net assets	265,426	67,349	332,775

19. Related parties

No related party transactions took place during the year.

The following pages do not form part of the financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,088	1,262
Grants	98,295	65,648
	99,383	66,910
Other activities		
Rent	28,559	32,878
Room hire and services	16,084	16,941
Other income	586	623
	45,229	50,442
Bank interest receivable		
Bank interest receivable	4,112	1,224
Total income	148,724	118,576
Expenditure		
Expenditure on charitable activities		
Wages and salaries	98,212	59,413
Rates and water	730	858
Light and heat	17,023	15,263
Repairs and maintenance	10,757	7,837
Insurance	5,281	4,438
Other maintenance	3,422	2,839
Cleaning	12,801	11,222
Travel costs	201	–
Accountancy	1,185	1,130
Legal and professional fees	1,240	–
Office costs, post and phone	4,342	3,725
Depreciation	7,668	7,668
Investment written off	–	2
Bank charges	119	131
DLF and DLCC	762	647
	163,743	115,173
Total expenditure	163,743	115,173
Net (expenditure)/income	(15,019)	3,403

WILTSHIRE AND BATH INDEPENDENT LIVING TRUST LTD

England & Wales - Charity number 1000659

Accounts

The Wiltshire & Bath Independent Living Trust Limited

(A company limited by guarantee)
Charity Name: The Wiltshire & Bath Independent Living Trust Limited
Company registration number: 2535179
Charity registration number: 10000659

Report and Financial Statements For the Year Ended 31 March 2024

Report of the Trustees for the year ended 31 March 2024

The Trustees, who are also the directors for the purposes of company law, present the directors' report and unaudited financial statements for the year ended 31 March 2024.

Reference and Administrative Information

Charity name: The Wiltshire & Bath Independent Living Trust Limited
Known as: The Independent Living Centre (ILC), Semington
Company registration number: 2535179
Charity registration number: 10000659
Registered office and operational address:
The Independent Living Centre, St George's Road, Semington, Wiltshire BA14 6JQ

Trustees

Dr A K Clarke (President)
Professor N Harris (Chair)
Mr A Veasey (Treasurer)
Mr J Hurn
Dr J Bradbrooke
Mrs L Jeggo
Mrs J Hillier (Resigned 12th March 2024)
Mr E Clifford (Resigned 12th March 2024)
Mrs S Harding (Resigned 23rd August 2023)
Mr S J Truelove
Mr D Trethewey
Mrs G L Sargeant (Appointed 14th November 2023)
Mrs J Ashman (Appointed 25th March 2024)

Chief Executive Officer
Mr Neil Baker

Company Secretary
Mr E Clifford (Resigned 12th March 2024)

Independent Examiners –
Haines Watts - Chartered Accountants. Enterprise House, Timbrell Street, Trowbridge, Wiltshire BA14 8PL

Bankers -
Lloyds Bank, Trowbridge

Our Aims and Objectives

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are:

To advance the care, treatment and education of people with disabilities, in particular by the provision of a permanent exhibition of a comprehensive range of aids and equipment.

Our aim fully reflects the purposes that the charity was set up to assist older people (65+) and adults/children with disabilities to remain in their own homes and maintain independence by helping them and their carers by recommending practical solutions to the challenges of daily living, and the charity

- provides impartial information and assessments to members of the public and professionals,
- provides training opportunities for Occupational Therapists, Physiotherapists and other allied Health Professionals

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set and consider our approach to risk management.

The focus of our work

We have continued our work to provide information to people who require disability equipment, which empowers them in the purchasing process from suppliers, or provision through social services. We aim to provide a consistent high-quality service and have introduced systems to collect feedback on our performance from our clients.

The strategies we used to meet these objectives included:

- Upgrading the ILC website to make it more accessible and provide more information.
- Attending events and promoting the ILC on community websites, newspapers and contacting community organisation such as charities, doctor's surgeries, to ensure residents of Wiltshire and BANES know about our services.
- The provision of free assessments of our clients' needs, liaising with local suppliers to ensure up-to-date equipment is available for demonstration. The Occupational Therapy team is then able to provide an independent recommendation to our client.
- The appointment of a Chief Executive to direct our work and seek opportunities to develop our services.

How our activities deliver public benefit:

All our charitable activities focus on the empowerment of people with disabilities and enabling them to live as full and active life as possible.

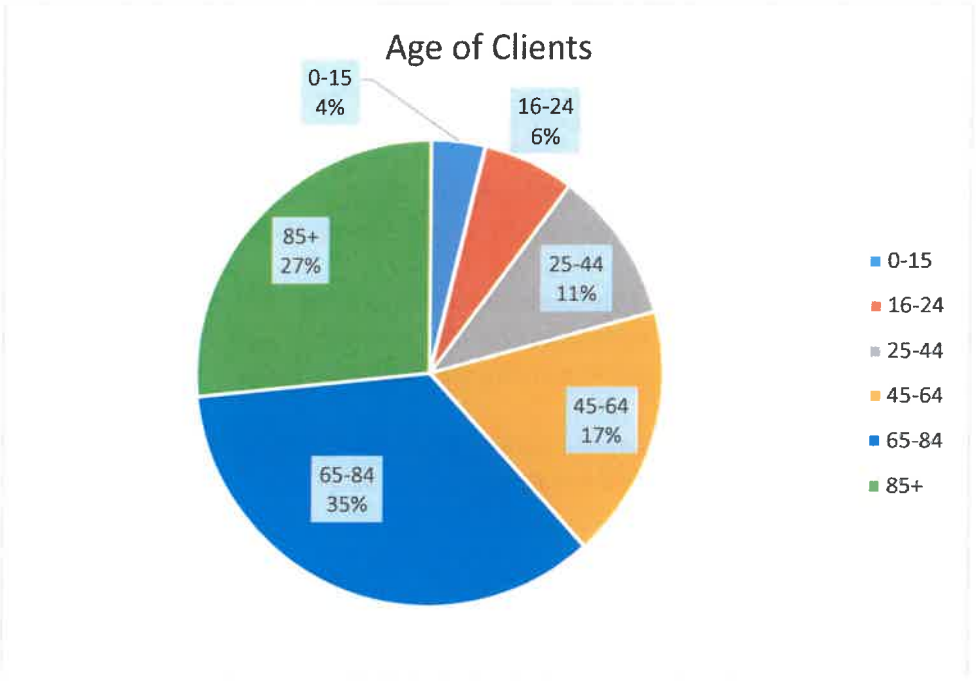
Who used and benefited from our services?

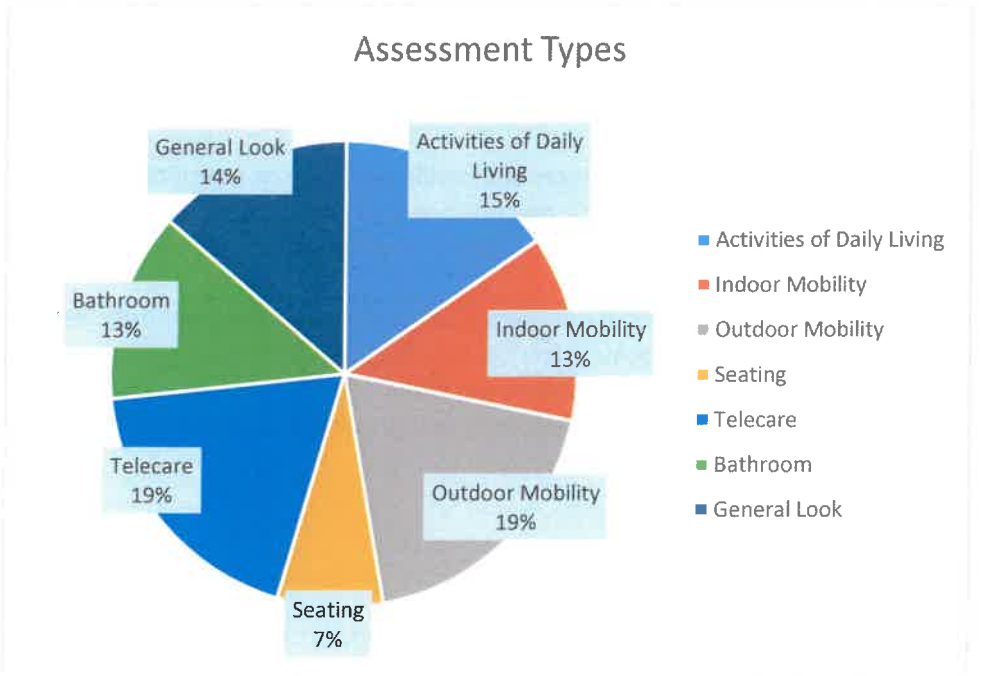
Funding provided by Wiltshire and Bath & North East Somerset (BANES) limits the services we provide to residents and professionals who work in these two geographical areas.

The Occupational Therapy team was led by our Occupational Therapist Christine Bott in 2023/24. We increased the number of people we were able to support by offering advice and information from our OT Assistant via email and phone, and by encouraging Health and Adult Social Care OTs to use our centre with their clients.

Equal access to our services is an important issue for us. We monitor access by age, gender, disability, and location, and seek to provide a high quality experience to all communities that use our services.

Examples of key performance indicators of our work are shown in the charts below.





Chair of Trustees Report

Once again, I am pleased to be able to introduce our 2023-24 annual report. Over the past 12 months, led by our CEO Neil Baker, the team have worked hard to deliver our vision to increase the impact of our work. With support from charity trusts and grant awarding bodies, we have been able to update our facilities to include new digital technologies and fund additional therapy time so that we can help more people

We have also enjoyed closer partnership working with Wiltshire Council, our main commissioner, who from 2024, have moved to directly funding our services. We will continue to develop this relationship over the next 12 months as we look at opportunities to run joint clinics, provide additional training sessions and services.

It has not all been good news, as Bath and North East Somerset have cancelled their contract with us. This means the many residents in Bath and the surrounding area have no access to independent advice or support when purchasing assistive technology.

We are sorry to say goodbye to Neil Baker as he moves on to a new full-time position but are grateful for his work over the past two years, which has helped put the Centre on such a sound financial footing.

There is a saying that every cloud has a silver lining. We are very pleased that from June 2024 Chantelle Mead, the Centre Manager, has agreed to take on the role of acting CEO. This will allow Chantelle to develop her many talents and provide the much-needed full time input into this role.

Thank you again for your support and interest in our work.

Nigel Harris
Chair of Trustees

Centre Manager Report

In 2023-24 our Occupational Therapist was even more in demand than the previous year, and we were able to see a lot more clients due to the winning teamwork with our Occupational Therapy Assistant, who was able to triage the appointments to increase efficiency, on top of answering information requests from clients and professionals. In addition to this, we were pleased that Occupational Therapists from Health, Adult Social Care, and other local organisations such as Dorothy House, continued to use our centre for their own assessments with clients. Our manual handling training room remained as busy as ever, with essential health and care agencies continuing to hire this space, and we provided equipment demonstrations and study days for local professionals, including training sessions on the gantry hoist.

We continue to have a close relationship with the local mobility retailers, and their support is essential to allow us to demonstrate the most up-to-date equipment to our clients. We are very thankful for the items they share with us on short or long term loan, as well as the demo equipment sent to us by manufacturers directly.

Looking forward to 2024-25 we are excited to introduce a second Occupational Therapist and a Centre Assistant to our small team, to help manage our ever-increasing waiting list. These extra hours will make a huge difference to the number of people we can help each year, as well as the number of events we can attend and put on in-house. In addition to this I am thrilled to start my new role as Acting Chief Executive, and the ILC Team as a whole are really looking forward to the future of the Centre as we continue to grow.

Statistics

Our Occupational Therapist and OT Assistant were able to complete over 340 assessments during the year, despite only working part-time hours, and the team answered nearly 650 information requests. In total over 830 individuals were helped in 2023-24.

Client Feedback

Here are just a few of the comments we received following face-to-face appointments, or telephone/email advice from our OT and OTA:

"Useful advice, empathetic and caring member of staff, really knowledgeable and really helpful"

"The staff here are lovely. Extremely helpful. The whole appointment will have helped massively. Your scale isn't high enough - 10/10"

"Chris is clearly very experienced, and her knowledge, expertise, and impartiality were invaluable. She really listened and worked with me"

"Being able to be hands-on, and try the equipment was essential to ensuring the equipment was suitable for my needs"

"Seeing and being able to try out new equipment, there was no rush, everything was well explained. I felt listened to"

Chantelle Mead
Centre Manager

Financial Review

As the Treasurer I am pleased to be able to report for the first time since I became a Trustee of the ILC in March 2021 that the Trust achieved a modest surplus for the financial year 2023/24. This amounted to £3,403. This is the first surplus to be recorded since 2016/17. Although we are not here to make a profit, the organisation is not sustainable in the longer term if it continually makes deficits which erode its reserves.

Our service is funded mainly by Wiltshire Council through a contract with Medequip, and partly from BaNES Council. We have worked with Medequip, the Community Equipment Service Provider, for many years, and this has historically provided a level of stability to our income.

During the year we have received grants from various sources including the Edward Gostling Foundation and the National Lottery which have been invaluable in enabling us to continue offer the services we provide. We are very grateful to these grant making bodies for their generosity.

The services provided by the ILC are supported by grants, donations, income from hiring out meeting and training rooms, rental of office space in our building to other charities and commission on sales of small goods such as walking sticks, cups, cutlery, and medication aids in our retail area. Regrettably we are no longer able to provide a benefits advice service due to reduced funding. We are seeking to increase funding from various sources so that we can extend our services and help more people.

We have received donations during the year from many individuals, from visitors to the centre, via the website, gifts in memory of friends and loved ones, and we wish to express our gratitude to them for supporting our work.

Investment Policy

The Charity does not have any significant capital investments.

Reserves Policy

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £28,969 (2023 - £23,841).

Plans for the Future

The Trustees and Chief Executive Officer continue to work together to secure additional recurring or non-recurring income from charitable funds, grants and commercial activities to improve the income streams. However the budget for 2024/25 reflects a planned deficit position, reflecting known and confirmed reductions in income.

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled. For 2024/25 we will no longer work via Medequip but will contract directly with Wiltshire Council for the provision of our services. BaNES will withdraw funding for 2024/25, hence those living in Bath and NE Somerset will no longer be able to access the services offered by the Trust.

The charity plans to continue the activities outlined above in the forthcoming years, subject to available funding.

Alan Veasey
Treasurer

Structure, Governance and Management

Governing Document

The Wiltshire & Bath Independent Living Trust is a charitable company limited by guarantee, incorporated on 29 August 1990 and registered as a charity on 25 October 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

The directors of the company are also charity Trustees for the purposes of charity law. The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues and business skills, although persons with additional and wide ranging skills are encouraged to become Trustees to add to the overall skill levels available to be called upon. In an effort to maintain this broad skill mix, Trustees provide a list of their skills (and update it each year) and in the event of particular skills being lost due to resignation, these are highlighted in recruitment advertisements.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts. The Honorary Treasurer receives an Honorarium, documented in the accounts.

Trustee Induction and Training

We have a Trustee induction programme, with includes familiarisation with the work of the ILC by attending sessions with the Occupational Therapist team.

We are a member of the National Council for Voluntary Organisations (NCVO) and provide access to their on-line training materials.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, and has responsibility alongside the Centre Manager for the day to day operational management of the Centre, individual supervision of the ILC staff team and also ensuring that the team continue to develop their skills and working practices.

Dr AK Clarke is the President of the Charity. The board of Trustees appoints a Chair and Honorary Treasurer at the Annual Meeting.

Related Parties

The ILC independent advice service was delivered in partnership with Medequip, who provide the Community Equipment Service for Wiltshire Council.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on Page 2.

In accordance with company law, as the company's directors, we certify that:
- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Independent Examiners

Haines Watts were re-appointed as the charitable company's Independent Examiners during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the board of Trustees on 19th November 2024 and signed on its behalf by:

Professor N D Harris, Chair of Trustees, Director

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

HAINES WATTS
Chartered accountants
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Detailed statement of financial activities	16

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd
Charity registration number	1000659
Company registration number	2535179
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom

The trustees

Mrs S Harding	(Resigned 23 August 2023)
Dr A K Clarke	
Dr J Bradbrooke	
Prof. N D Harris	
Mrs L Jeggo	
Mr J Hurn	
Mrs J Hillier	(Resigned 12 March 2024)
Mr E Clifford	(Resigned 12 March 2024)
Mr A Veasey	
Mr S J Truelove	
Mr D Trethewey	
Mrs J Ashman	(Appointed 25 March 2024)
Mrs G L Sargeant	(Appointed 14 November 2023)

Independent examiner	Matthew Porter FCA Haines Watts Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 10 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

Day to day management and running is delegated to the Chief Executive and Centre Manager.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The Centre provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Working in partnership with Medequip, staff at the Centre offered advice to over 830 clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Of these appointments, 85% were people from Wiltshire, while 15% came from BANES. Clients are referred to the Centre by Occupational Therapists in social services and hospitals or by GP surgeries, however, many members of the public self-refer having learned about the Centre in local press or by word of mouth.

Financial review

The net surplus for the year amounted to £3,403 (2023 - Deficit £22,667).

Reserves

At the year end reserves amounted to £332,775 (2023 - £329,372). This is made up of £265,426 (2023 - £265,011) of unrestricted funds and £67,349 (2023 - £64,361) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £28,969 (2023 - £23,841)

Future Plans

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 June 2024 and signed on behalf of the board of trustees by:

Prof. N D Harris
Trustee

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner

Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

20 June 2024

The notes on pages 8 to 14 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	56,550	10,360	66,910	50,973
Other activities	6	50,442	–	50,442	45,902
Bank interest receivable	7	1,224	–	1,224	429
Total income		108,216	10,360	118,576	97,304
Expenditure					
Expenditure on charitable activities		107,801	7,372	115,173	119,971
Total expenditure		107,801	7,372	115,173	119,971
Net income/(expenditure) and net movement in funds		415	2,988	3,403	(22,667)
Reconciliation of funds					
Total funds brought forward		265,011	64,361	329,372	352,039
Total funds carried forward		265,426	67,349	332,775	329,372

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible fixed assets	**12**		236,457		241,168
Investments	**13**		–		2
			236,457		241,170
Current assets					
Debtors	**14**	6,311		6,454	
Cash at bank and in hand		106,242		86,617	
		112,553		93,071	
Creditors: amounts falling due within one year	**15**	14,075		2,349	
Net current assets			98,478		90,722
Total assets less current liabilities			334,935		331,892
Creditors: amounts falling due after more than one year	**16**		2,160		2,520
Net assets			332,775		329,372
Funds of the charity					
Restricted funds			67,349		64,361
Unrestricted funds			265,426		265,011
Total charity funds	**17**		332,775		329,372

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 14 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 20 June 2024 and are signed on behalf of the board by:

Mr A Veasey
Trustee

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	1,262	–	1,262
Grants			
Grants	55,288	10,360	65,648
	56,550	10,360	66,910

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,106	–	1,106
Grants			
Grants	49,507	360	49,867
	50,613	360	50,973

6. Other activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Rent	32,878	32,878	31,303	31,303
Room hire and services	16,941	16,941	14,034	14,034
Other income	623	623	565	565
	50,442	50,442	45,902	45,902

7. Bank interest receivable

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	1,224	1,224	429	429

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	7,668	7,558

9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,130	1,080

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	59,413	49,651

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £2,145 (2023 - £1,794).

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	2	2

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2023 - £600) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	**Total £**
Cost			
At 1 April 2023	350,620	94,352	444,972
Additions	–	2,957	2,957
At 31 March 2024	350,620	97,309	447,929
Depreciation			
At 1 April 2023	112,332	91,472	203,804
Charge for the year	7,012	656	7,668
At 31 March 2024	119,344	92,128	211,472
Carrying amount			
At 31 March 2024	231,276	5,181	236,457
At 31 March 2023	238,288	2,880	241,168

The freehold of the property is owned by the charitable company.

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2023	2
Disposals	(2)
At 31 March 2024	–
Carrying amount	
At 31 March 2024	–
At 31 March 2023	2

14. Debtors

	2024 £	2023 £
Trade debtors	4,112	4,578
Prepayments	2,199	1,876
	6,311	6,454

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	11,838	1,488
Social security and other taxes	2,237	861
	14,075	2,349

16. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Deferred income	2,160	2,520

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	265,011	108,216	(107,801)	265,426

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Building essential maintenance reserve	64,361	360	(7,372)	57,349

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Lottery grant	-	10,000	-	10,000

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	236,457	–	236,457
Current assets	55,204	57,349	112,553
Creditors less than 1 year	(14,075)	–	(14,075)
Creditors greater than 1 year	(2,160)	–	(2,160)
Net assets	275,426	57,349	332,775

19. Related parties

No related party transactions took place during the year.

The following pages do not form part of the financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	1,262	1,106
Grants	65,648	49,867
	66,910	50,973
Other activities		
Rent	32,878	31,303
Room hire and services	16,941	14,034
Other income	623	565
	50,442	45,902
Bank interest receivable		
Bank interest receivable	1,224	429
Total income	118,576	97,304
Expenditure		
Expenditure on charitable activities		
Wages and salaries	59,413	49,651
Rates and water	858	513
Light and heat	15,263	20,084
Repairs and maintenance	7,837	13,039
Insurance	4,438	3,949
Other maintenance	2,839	3,499
Cleaning	11,222	12,152
Accountancy	1,130	1,080
Legal and professional fees	–	3,105
Office costs, post and phone	3,725	4,526
Depreciation	7,668	7,558
Investment written off	2	–
Bank charges	131	186
DLF and DLCC	647	629
	115,173	119,971
Total expenditure	115,173	119,971
Net income/(expenditure)	3,403	(22,667)

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

HAINES WATTS
Chartered accountants
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Detailed statement of financial activities	16

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd
Charity registration number	1000659
Company registration number	2535179
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom

The trustees

Mrs S Harding	(Resigned 23 August 2023)
Dr A K Clarke	
Dr J Bradbrooke	
Prof. N D Harris	
Mrs L Jeggo	
Mr J Hurn	
Mrs J Hillier	(Resigned 12 March 2024)
Mr E Clifford	(Resigned 12 March 2024)
Mr A Veasey	
Mr S J Truelove	
Mr D Trethewey	
Mrs J Ashman	(Appointed 25 March 2024)
Mrs G L Sargeant	(Appointed 14 November 2023)

Independent examiner	Matthew Porter FCA Haines Watts Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 10 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

Day to day management and running is delegated to the Chief Executive and Centre Manager.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The Centre provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Working in partnership with Medequip, staff at the Centre offered advice to over 830 clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Of these appointments, 85% were people from Wiltshire, while 15% came from BANES. Clients are referred to the Centre by Occupational Therapists in social services and hospitals or by GP surgeries, however, many members of the public self-refer having learned about the Centre in local press or by word of mouth.

Financial review

The net surplus for the year amounted to £3,403 (2023 - Deficit £22,667).

Reserves

At the year end reserves amounted to £332,775 (2023 - £329,372). This is made up of £265,426 (2023 - £265,011) of unrestricted funds and £67,349 (2023 - £64,361) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £28,969 (2023 - £23,841)

Future Plans

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 June 2024 and signed on behalf of the board of trustees by:

Prof. N D Harris
Trustee

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner

Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

20 June 2024

The notes on pages 8 to 14 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	56,550	10,360	66,910	50,973
Other activities	6	50,442	–	50,442	45,902
Bank interest receivable	7	1,224	–	1,224	429
Total income		108,216	10,360	118,576	97,304
Expenditure					
Expenditure on charitable activities		107,801	7,372	115,173	119,971
Total expenditure		107,801	7,372	115,173	119,971
Net income/(expenditure) and net movement in funds		415	2,988	3,403	(22,667)
Reconciliation of funds					
Total funds brought forward		265,011	64,361	329,372	352,039
Total funds carried forward		265,426	67,349	332,775	329,372

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible fixed assets	**12**		236,457		241,168
Investments	**13**		–		2
			236,457		241,170
Current assets					
Debtors	**14**	6,311		6,454	
Cash at bank and in hand		106,242		86,617	
		112,553		93,071	
Creditors: amounts falling due within one year	**15**	14,075		2,349	
Net current assets			98,478		90,722
Total assets less current liabilities			334,935		331,892
Creditors: amounts falling due after more than one year	**16**		2,160		2,520
Net assets			332,775		329,372
Funds of the charity					
Restricted funds			67,349		64,361
Unrestricted funds			265,426		265,011
Total charity funds	**17**		332,775		329,372

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 14 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 20 June 2024 and are signed on behalf of the board by:

Mr A Veasey
Trustee

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	1,262	–	1,262
Grants			
Grants	55,288	10,360	65,648
	56,550	10,360	66,910

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,106	–	1,106
Grants			
Grants	49,507	360	49,867
	50,613	360	50,973

6. Other activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Rent	32,878	32,878	31,303	31,303
Room hire and services	16,941	16,941	14,034	14,034
Other income	623	623	565	565
	50,442	50,442	45,902	45,902

7. Bank interest receivable

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	1,224	1,224	429	429

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	7,668	7,558

9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,130	1,080

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	59,413	49,651

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £2,145 (2023 - £1,794).

The average head count of employees during the year was 4 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	2	2

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2023 - £600) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	**Total £**
Cost			
At 1 April 2023	350,620	94,352	444,972
Additions	–	2,957	2,957
At 31 March 2024	350,620	97,309	447,929
Depreciation			
At 1 April 2023	112,332	91,472	203,804
Charge for the year	7,012	656	7,668
At 31 March 2024	119,344	92,128	211,472
Carrying amount			
At 31 March 2024	231,276	5,181	236,457
At 31 March 2023	238,288	2,880	241,168

The freehold of the property is owned by the charitable company.

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2023	2
Disposals	(2)
At 31 March 2024	–
Carrying amount	
At 31 March 2024	–
At 31 March 2023	2

14. Debtors

	2024 £	2023 £
Trade debtors	4,112	4,578
Prepayments	2,199	1,876
	6,311	6,454

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	11,838	1,488
Social security and other taxes	2,237	861
	14,075	2,349

16. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Deferred income	2,160	2,520

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	265,011	108,216	(107,801)	265,426

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Building essential maintenance reserve	64,361	360	(7,372)	57,349

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Lottery grant	-	10,000	-	10,000

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	236,457	–	236,457
Current assets	55,204	57,349	112,553
Creditors less than 1 year	(14,075)	–	(14,075)
Creditors greater than 1 year	(2,160)	–	(2,160)
Net assets	275,426	57,349	332,775

19. Related parties

No related party transactions took place during the year.

The following pages do not form part of the financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	1,262	1,106
Grants	65,648	49,867
	66,910	50,973
Other activities		
Rent	32,878	31,303
Room hire and services	16,941	14,034
Other income	623	565
	50,442	45,902
Bank interest receivable		
Bank interest receivable	1,224	429
Total income	118,576	97,304
Expenditure		
Expenditure on charitable activities		
Wages and salaries	59,413	49,651
Rates and water	858	513
Light and heat	15,263	20,084
Repairs and maintenance	7,837	13,039
Insurance	4,438	3,949
Other maintenance	2,839	3,499
Cleaning	11,222	12,152
Accountancy	1,130	1,080
Legal and professional fees	–	3,105
Office costs, post and phone	3,725	4,526
Depreciation	7,668	7,558
Investment written off	2	–
Bank charges	131	186
DLF and DLCC	647	629
	115,173	119,971
Total expenditure	115,173	119,971
Net income/(expenditure)	3,403	(22,667)

WILTSHIRE AND BATH INDEPENDENT LIVING TRUST LTD

England & Wales - Charity number 1000659

Accounts

The Wiltshire & Bath Independent Living Trust Limited

(A company limited by guarantee)
Charity Name: The Wiltshire & Bath Independent Living Trust Limited
Company registration number: 2535179
Charity registration number: 10000659

Report and Financial Statements
For the Year Ended 31 March 2023

Report of the Trustees for the year ended 31 March 2023

The Trustees, who are also the directors for the purposes of company law, present the directors' report and unaudited financial statements for the year ended 31 March 2023.

Reference and Administrative Information

Charity name: The Wiltshire & Bath Independent Living Trust Limited
Known as: The Independent Living Centre (ILC), Semington
Company registration number: 2535179
Charity registration number: 10000659
Registered office and operational address:
The Independent Living Centre, St George's Road, Semington, Wiltshire BA14 6JQ

Trustees

Dr A K Clarke (President)
Professor N Harris (Chair)
Mr A Veasey (Treasurer)
Mr J Hurn
Dr J Bradbrooke
Mrs L Jeggo
Mrs J Hillier
Mr E Clifford
Mrs S Harding
Mr S J Truelove
Mr D Trethewey (Appointed September 2022)

Chief Executive Officer
Mr Neil Baker

Company Secretary
Mr E Clifford

Independent Examiners –
Haines Watts - Chartered Accountants. Enterprise House, Timbrell Street, Trowbridge, Wiltshire BA14 8PL

Bankers -
Lloyds Bank, Trowbridge

Our Aims and Objectives

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are:

To advance the care, treatment and education of people with disabilities, in particular by the provision of a permanent exhibition of a comprehensive range of aids and equipment.

Our aim fully reflects the purposes that the charity was set up to assist older people (65+) and adults/children with disabilities to remain in their own homes and maintain independence by helping them and their carers by recommending practical solutions to the challenges of daily living, and the charity

- provides impartial information and assessments to members of the public and professionals,
- provides training opportunities for Occupational Therapists, Physiotherapists and other allied Health Professionals

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set and consider our approach to risk management.

The focus of our work

We have continued our work to provide information to people who require disability equipment, which empowers them in the purchasing process from suppliers, or provision through social services. We aim to provide a consistent high-quality service and have introduced systems to collect feedback on our performance from our clients.

The strategies we used to meet these objectives included:

- Upgrading the ILC website to make it more accessible and provide more information.
- Attending events and promoting the ILC on community websites, newspapers and contacting community organisation such as charities, doctor's surgeries, to ensure residents of Wiltshire and BANES know about our services.
- The provision of free assessments of our clients' needs, liaising with local suppliers to ensure up-to-date equipment is available for demonstration. The Occupational Therapy team is then able to provide an independent recommendation to our client.
- The appointment of a Chief Executive (part-time) to direct our work and seek opportunities to develop our services.

How our activities deliver public benefit:

All our charitable activities focus on the empowerment of people with disabilities and enabling them to live as full and active life as possible.

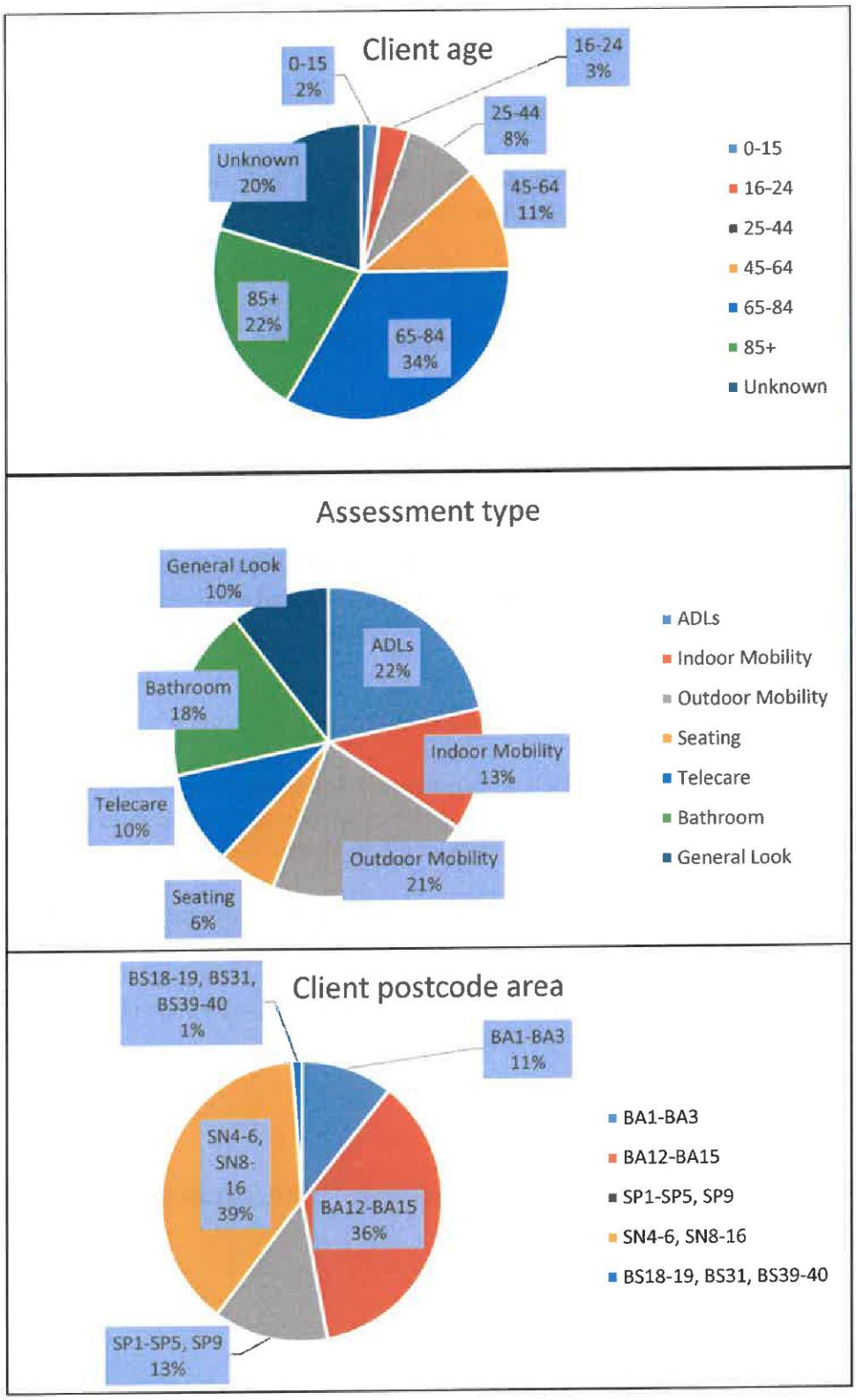
Who used and benefited from our services?

Funding provided by Wiltshire and Bath & North East Somerset (BANES) limits the services we provide to residents and professionals who work in these two geographical areas.

The Occupational Therapy team was led by our returning Occupational Therapist Christine Bott in 2022/23, however she could only offer appointments one day a week. We increased the number of people we were able to support by offering advice and information from our OT Assistant via email and phone, and by encouraging Health and Adult Social Care OTs to use our centre with their clients.

Equal access to our services is an important issue for us. We monitor access by age, gender, disability, and location, and seek to provide a high quality experience to all communities that use our services.

Examples of key performance indicators of our work are shown in the charts below.



Chair of Trustees Report

As you will see from the report of our Chief Executive, this year we have focused on increasing the number of clients that we see. I am pleased that Neil and team have made good progress with this objective. In July 2023, the Trustees and several of our major stakeholders, met together to develop a long-term vision for the ILC and to develop a strategy to deliver this. I can sum up the vision in just two words – do more!

We are aware that there are increasing numbers of people who could benefit from our services, if we had additional resources that we need. I would like to express my appreciation to our dedicated team of staff and Trustees who are committed to making this happen. We have a great facility in the ILC building and a strong team. I am excited and optimistic about the possibilities of what we can achieve over the next few years ahead.

If you share our belief that people with disabilities should be able to live safe and well at home, and be able to achieve their full potential, then please do consider supporting us, by volunteering or making a regular donation. Thank you.

Nigel Harris
Chair of Trustees

Chief Executive Report

The financial year 2022/2023 presented many opportunities and challenges for us. We continued to review the way we deliver our service so that we can see more clients and ensure the longer-term sustainability of the service. We commissioned some external resources to help us with this, which resulted in us moving from an almost entirely Occupational Therapist led service dealing with quite complex cases, to a service that focussed on seeing more clients with less complex needs and without compromising the quality or integrity of services for our clients. Feedback and testimonials to the new service have been positive and our key performance indicators have shown that we are continuing to meet our service delivery objectives, see more people and provide excellent outcomes.

We have a sound financial base, but like most small charities, securing unrestricted funding is a challenge for us. Two valuable sources of ongoing income prevailed during the year: our contract with Medequip which is funded through Wiltshire Council continued, and this funds the main Occupational Therapy services; our contract with Bath & North East Somerset Council was also renewed from April 2023. We were also fortunate to secure grants from the Albert Hunt Trust, the Garfield Weston Foundation and Melksham Town Council's Local Area Board. We extend our wholehearted thanks to all our funders whose support contributes significantly to our ability carry out our work.

We continue to host several charities in our building. During the year we were pleased to welcome Rethink Mental Illness as our latest tenants. They join Healthwatch, Wiltshire Service Users Network and Carers Support. Supporting our tenants to carry out their work and to offer accessible space to other organisations remains a key objective for us and the revenue from them contributes significantly to our sustainability. In the coming year we will continue to review our business plan and consider options to identify the most sustainable and effective future for our charity. Our priorities are to focus on funding, strengthen partnership working and expanding our digital offering.

I am extremely proud of the work the staff at our charity carry out and the major beneficial impact it has had on the people who use our services. I would also like to thank the Board of Trustees for their ongoing commitment and support which is so vital in ensuring the good work of the charity can continue. I am confident that with the skills and commitment we have in our staff and Trustee team, we will celebrate another positive year that will stand us in good stead for the future.

Neil Baker
Chief Executive

Centre Manager Report

January 2023 saw our previous Occupational Therapist, Christine Bott, return to the centre for one day a week, taking over from our Locum OT who had covered the service in 2022. Although Chris was only able to offer an extremely limited service, we were successful in seeing even more clients than the previous year, due to the winning teamwork with our Occupational Therapy Assistant, who was able to triage the appointments to increase efficiency, on top of answering information requests from clients and professionals. In addition to this, we were pleased that Occupational Therapists from Health, Adult Social Care, and other local organisations such as Dorothy House, continued to use our centre for their own assessments with clients. Our manual handling training room remained as busy as ever, with essential health and care agencies continuing to hire this space.

In 2022-2023 we managed to start attending publicity events again following Covid, and our OT Assistant was able to restart the training sessions we offer for local professionals, including equipment demonstrations and study days. These events are always very popular, and are another way the ILC continues to help the local community, even when there is a delay in appointment availability.

We continue to have a close relationship with the local mobility retailers, and their support is essential to allow us to demonstrate the most up-to-date equipment to our clients. We are very thankful for the items they share with us on short or long term loan, as well as the demo equipment sent to us by manufacturers directly.

Statistics

Our Occupational Therapist and OT Assistant were able to complete nearly 250 assessments during the year, despite only working part-time hours, and the team answered nearly 800 general enquiries. There were over 475 different needs assessed, showing that on average each client asks for help in two different areas of their daily living.

Client Feedback

Here are a few of the comments we received following face-to-face appointments, or telephone/email advice from our OT and OTA:

"Christine was so informed. She was so helpful. Didn't patronise. Very tactful. Absolutely brilliant"

"Wide choice, most helpful explanation, patience, courtesy from Christine"

"Good thorough explanations of the equipment, and sympathy to individual situation"

"Absolutely wonderful. An invaluable service – thank you so much"

"Each of the apparatus was discussed in detail and examples given/used. I was also surprised by the number of items on show and available to use and try"

Chantelle Mead
Centre Manager

Financial Review

The net deficit for the financial year 2022/23 amounted to £22,667 (2021/22: £9,594). This has been met from unrestricted reserves.

Principal Funding Sources

Our advice and assessment service is funded partly by Wiltshire Council through a contract with Medequip, and partly from BaNES Council. We have worked with Medequip, the Community Equipment Service Provider, for many years, and this has provided some stability.

The Centre has a retail area with a range of small goods such as walking sticks, cups, cutlery, medication aids; this provides a small income via sales commission.

The services provided by the ILC are supported entirely by grants and donations, income from hiring out meeting and training rooms, and the rental of office space in our building to other charities.

We are seeking to increase funding from various sources so that we can extend our services and help more people.

We welcome donations from visitors to the centre, and via the website.

Investment Policy

The Charity does not have any significant capital investments.

Reserves Policy

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year-end (unrestricted reserves not represented by fixed assets and investments) amounted to £23,841 (2021/22: £31,938).

Plans for the Future

We have continued to operate at a deficit which has reduced our reserves: this is not sustainable in the long term. The Trustees and Chief Executive Officer continue to work together to secure additional recurring or non-recurring income from charitable funds, grants and commercial activities to improve the financial situation. The budget for 2023/24 reflects a planned breakeven position.

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The charity plans to continue the activities outlined above in the forthcoming years, subject to available funding.

Structure, Governance and Management

Governing Document

The Wiltshire & Bath Independent Living Trust is a charitable company limited by guarantee, incorporated on 29 August 1990 and registered as a charity on 25 October 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues and business skills, although persons with additional and wide ranging skills are encouraged to become Trustees to add to the overall skill levels available to be called upon. In an effort to maintain this broad skill mix, Trustees provide a list of their skills (and update it each year) and in the event of particular skills being lost due to resignation, these are highlighted in recruitment advertisements.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts. The Honorary Treasurer receives an Honorarium, documented in the accounts.

Trustee Induction and Training

We have a Trustee induction programme, with includes familiarisation with the work of the ILC by attending sessions with the Occupational Therapist team.

We are a member of the National Council for Voluntary Organisations (NCVO) and provide access to their on-line training materials.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, and has responsibility alongside the Centre Manager for the day to day operational management of the Centre, individual supervision of the ILC staff team and also ensuring that the team continue to develop their skills and working practices.

Dr AK Clarke is the President of the Charity. The board of Trustees appoints a Chair and Honorary Treasurer at the Annual Meeting.

Related Parties

The ILC independent advice service is delivered in partnership with Medequip, who provide the Community Equipment Service for Wiltshire Council.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on Page 2.

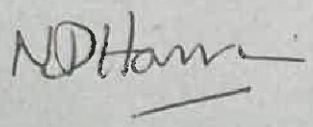
In accordance with company law, as the company's directors, we certify that:
- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Independent Examiners

Haines Watts were re-appointed as the charitable company's Independent Examiners during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the board of Trustees on 24th October 2023 and signed on its behalf by:



Professor N D Harris, Chair of Trustees, Director

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

HAINES WATTS
Chartered accountants
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd
Charity registration number	1000659
Company registration number	2535179
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom
The trustees	Prof. N D Harris (Chair of Trustees) Mr A Veasey (Treasurer) Mrs S Harding Dr A K Clarke Dr J Bradbrooke Mrs L Jeggo Mr J Hurn Mrs J Hillier Mr E Clifford Mr S J Truelove Mr D Trethewey (Appointed 13 September 2022)
Chief Executive	Mr N Baker
Company secretary	Mr E Clifford
Independent examiner	Matthew Porter FCA Haines Watts Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 11 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

Day to day management and running is delegated to the Chief Executive and Centre Manager.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The Centre provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Working in partnership with Medequip, staff at the Centre offered advice on over 475 different needs from clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Due to difficulties with recruitment, some of these assessments were conducted by a locum OT prior to our previous permanent OT returning for one day a week. Of these appointments, 89% were people from Wiltshire, while 11% came from BANES. Clients are referred to the Centre by Occupational Therapists in social services and hospitals or by GP surgeries, however, many members of the public self-refer having learned about the Centre in local press or by word of mouth, meaning staff also dealt with over 700 general enquiries.

Financial review

The net deficit for the year amounted to £22,667 (2022 - Deficit £9,594). The deficit has been met from unrestricted reserves.

Reserves

At the year end reserves amounted to £329,372 (2022 - £352,039). This is made up of £265,011 (2022 - £280,666) of unrestricted funds and £64,361 (2022 - £71,373) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £23,841 (2022 - £31,938)

Future Plans

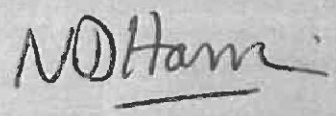
The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 September 2023 and signed on behalf of the board of trustees by:



Prof. N D Harris
Chair of Trustees

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner
Haines Watts
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

16 October 2023

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	50,613	360	50,973	49,038
Other activities	6	45,902	–	45,902	44,801
Bank interest receivable	7	429	–	429	93
Total income		96,944	360	97,304	93,932
Expenditure					
Expenditure on charitable activities		112,599	7,372	119,971	103,526
Total expenditure		112,599	7,372	119,971	103,526
Net expenditure and net movement in funds		(15,655)	(7,012)	(22,667)	(9,594)
Reconciliation of funds					
Total funds brought forward		280,666	71,373	352,039	361,633
Total funds carried forward		265,011	64,361	329,372	352,039

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible fixed assets	12		241,168		248,726
Investments	13		2		2
			241,170		248,728
Current assets					
Debtors	14	6,454		3,031	
Cash at bank and in hand		86,617		104,600	
		93,071		107,631	
Creditors: amounts falling due within one year	15	2,349		1,440	
Net current assets			90,722		106,191
Total assets less current liabilities			331,892		354,919
Creditors: amounts falling due after more than one year	16		2,520		2,880
Net assets			329,372		352,039
Funds of the charity					
Restricted funds			64,361		71,373
Unrestricted funds			265,011		280,666
Total charity funds	17		329,372		352,039

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 14 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 12 September 2023 and are signed on behalf of the board by:

Mr A Veasey
Treasurer

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	1,106	–	1,106
Grants			
Grants	49,507	360	49,867
Government Grants (Coronavirus)	–	–	–
	50,613	360	50,973

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	268	–	268
Grants			
Grants	48,351	360	48,711
Government Grants (Coronavirus)	59	–	59
	48,678	360	49,038

6. Other activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Rent	31,303	31,303	29,505	29,505
Room hire and services	14,034	14,034	15,268	15,268
Other income	565	565	28	28
	45,902	45,902	44,801	44,801

7. Bank interest receivable

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	429	429	93	93

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	7,558	7,557

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,080	1,015

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	49,651	41,202

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,968 (2022 - £1,378).

The average head count of employees during the year was 4 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	2	2

10. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2022 - £600) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	350,620	94,352	444,972
Depreciation			
At 1 April 2022	105,320	90,926	196,246
Charge for the year	7,012	546	7,558
At 31 March 2023	112,332	91,472	203,804
Carrying amount			
At 31 March 2023	238,288	2,880	241,168
At 31 March 2022	245,300	3,426	248,726

The freehold of the property is owned by the charitable company.

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2022	2
Additions	–
At 31 March 2023	2
Impairment	
At 1 April 2022 and 31 March 2023	–
Carrying amount	
At 31 March 2023	2
At 31 March 2022	2

All investments shown above are held at valuation.

14. Debtors

	2023	2022
	£	£
Trade debtors	4,578	1,289
Prepayments	1,876	1,742
	6,454	3,031

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,488	1,440
Social security and other taxes	861	–
	2,349	1,440

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Deferred income	2,520	2,880

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	280,666	96,944	(112,599)	265,011

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
Building essential maintenance reserve	71,373	360	(7,372)	64,361

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Local Council grants	-	360	(360)	-

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	241,168	–	241,168
Investments	2	–	2
Current assets	28,710	64,361	93,071
Creditors less than 1 year	(2,349)	–	(2,349)
Creditors greater than 1 year	(2,520)	–	(2,520)
Net assets	265,011	64,361	329,372

19. Related parties

No related party transactions took place during the year.

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

HAINES WATTS
Chartered accountants
Enterprise House
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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd
Charity registration number	1000659
Company registration number	2535179
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom
The trustees	Prof. N D Harris (Chair of Trustees) Mr A Veasey (Treasurer) Mrs S Harding Dr A K Clarke Dr J Bradbrooke Mrs L Jeggo Mr J Hurn Mrs J Hillier Mr E Clifford Mr S J Truelove Mr D Trethewey (Appointed 13 September 2022)
Chief Executive	Mr N Baker
Company secretary	Mr E Clifford
Independent examiner	Matthew Porter FCA Haines Watts Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 11 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

Day to day management and running is delegated to the Chief Executive and Centre Manager.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The Centre provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Working in partnership with Medequip, staff at the Centre offered advice on over 475 different needs from clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Due to difficulties with recruitment, some of these assessments were conducted by a locum OT prior to our previous permanent OT returning for one day a week. Of these appointments, 89% were people from Wiltshire, while 11% came from BANES. Clients are referred to the Centre by Occupational Therapists in social services and hospitals or by GP surgeries, however, many members of the public self-refer having learned about the Centre in local press or by word of mouth, meaning staff also dealt with over 700 general enquiries.

Financial review

The net deficit for the year amounted to £22,667 (2022 - Deficit £9,594). The deficit has been met from unrestricted reserves.

Reserves

At the year end reserves amounted to £329,372 (2022 - £352,039). This is made up of £265,011 (2022 - £280,666) of unrestricted funds and £64,361 (2022 - £71,373) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £23,841 (2022 - £31,938)

Future Plans

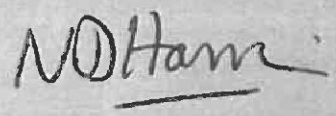
The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 September 2023 and signed on behalf of the board of trustees by:



Prof. N D Harris
Chair of Trustees

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner
Haines Watts
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

16 October 2023

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	50,613	360	50,973	49,038
Other activities	6	45,902	–	45,902	44,801
Bank interest receivable	7	429	–	429	93
Total income		96,944	360	97,304	93,932
Expenditure					
Expenditure on charitable activities		112,599	7,372	119,971	103,526
Total expenditure		112,599	7,372	119,971	103,526
Net expenditure and net movement in funds		(15,655)	(7,012)	(22,667)	(9,594)
Reconciliation of funds					
Total funds brought forward		280,666	71,373	352,039	361,633
Total funds carried forward		265,011	64,361	329,372	352,039

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible fixed assets	12		241,168		248,726
Investments	13		2		2
			241,170		248,728
Current assets					
Debtors	14	6,454		3,031	
Cash at bank and in hand		86,617		104,600	
		93,071		107,631	
Creditors: amounts falling due within one year	15	2,349		1,440	
Net current assets			90,722		106,191
Total assets less current liabilities			331,892		354,919
Creditors: amounts falling due after more than one year	16		2,520		2,880
Net assets			329,372		352,039
Funds of the charity					
Restricted funds			64,361		71,373
Unrestricted funds			265,011		280,666
Total charity funds	17		329,372		352,039

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 14 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 12 September 2023 and are signed on behalf of the board by:

Mr A Veasey
Treasurer

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	1,106	–	1,106
Grants			
Grants	49,507	360	49,867
Government Grants (Coronavirus)	–	–	–
	50,613	360	50,973

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	268	–	268
Grants			
Grants	48,351	360	48,711
Government Grants (Coronavirus)	59	–	59
	48,678	360	49,038

6. Other activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Rent	31,303	31,303	29,505	29,505
Room hire and services	14,034	14,034	15,268	15,268
Other income	565	565	28	28
	45,902	45,902	44,801	44,801

7. Bank interest receivable

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	429	429	93	93

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	7,558	7,557

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,080	1,015

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	49,651	41,202

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,968 (2022 - £1,378).

The average head count of employees during the year was 4 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	2	2

10. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2022 - £600) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	350,620	94,352	444,972
Depreciation			
At 1 April 2022	105,320	90,926	196,246
Charge for the year	7,012	546	7,558
At 31 March 2023	112,332	91,472	203,804
Carrying amount			
At 31 March 2023	238,288	2,880	241,168
At 31 March 2022	245,300	3,426	248,726

The freehold of the property is owned by the charitable company.

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2022	2
Additions	–
At 31 March 2023	2
Impairment	
At 1 April 2022 and 31 March 2023	–
Carrying amount	
At 31 March 2023	2
At 31 March 2022	2

All investments shown above are held at valuation.

14. Debtors

	2023	2022
	£	£
Trade debtors	4,578	1,289
Prepayments	1,876	1,742
	6,454	3,031

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,488	1,440
Social security and other taxes	861	–
	2,349	1,440

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Deferred income	2,520	2,880

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	280,666	96,944	(112,599)	265,011

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
Building essential maintenance reserve	71,373	360	(7,372)	64,361

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Local Council grants	-	360	(360)	-

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	241,168	–	241,168
Investments	2	–	2
Current assets	28,710	64,361	93,071
Creditors less than 1 year	(2,349)	–	(2,349)
Creditors greater than 1 year	(2,520)	–	(2,520)
Net assets	265,011	64,361	329,372

19. Related parties

No related party transactions took place during the year.

WILTSHIRE AND BATH INDEPENDENT LIVING TRUST LTD

England & Wales - Charity number 1000659

Accounts

The Wiltshire & Bath Independent Living Trust Limited

(A company limited by guarantee)
Charity Name: The Wiltshire & Bath Independent Living Trust Limited
Company registration number: 2535179
Charity registration number: 10000659

Report and Financial Statements
For the Year Ended 31 March 2022

Report of the Trustees for the year ended 31 March 2022

The Trustees, who are also the directors for the purposes of company law, present the directors' report and unaudited financial statements for the year ended 31 March 2022.

Reference and Administrative Information

Charity name: The Wiltshire & Bath Independent Living Trust Limited
Known as: The Independent Living Centre (ILC), Semington
Company registration number: 2535179
Charity registration number: 10000659
Registered office and operational address:
The Independent Living Centre, St George's Road, Semington, Wiltshire BA14 6JQ

Trustees

Dr A K Clarke (President)
Professor N Harris (Chair)
Mr A Veasey (Treasurer)
Mr J Hurn
Dr J Bradbrooke
Mrs L Jeggo
Mrs J Hillier
Mr E Clifford
Mrs S Harding
Mr B Wade (Deceased 23rd September 2021)
Mrs T Njakayaka-Skews (Resigned 14 June 2021)
Mrs J Prior (Resigned 14 September 2021)
Mr S J Truelove (Appointed 30 November 2021)

Chief Executive Officer

Mr Neil Baker (Appointed 7 February 2022)
Mrs Tracy Sullivan (Appointed 7 June 21. Resigned 25 February 22)
Mr Kevin Fairman (Resigned 11 May 2021)

Company Secretary

Mr E Clifford

Independent Examiners –

Haines Watts - Chartered Accountants. Enterprise House, Timbrell Street, Trowbridge, Wiltshire BA14 8PL

Bankers -

Lloyds Bank, Trowbridge

Our Aims and Objectives

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are:

To advance the care, treatment and education of people with disabilities, in particular by the provision of a permanent exhibition of a comprehensive range of aids and equipment.

Our aim fully reflects the purposes that the charity was set up to assist older people (65+) and adults/children with disabilities to remain in their own homes and maintain independence by helping them and their carers by recommending practical solutions to the challenges of daily living, and the charity

- provides impartial information and assessments to members of the public and professionals,
- provides training opportunities for Occupational Therapists, Physiotherapists and other allied Health Professionals

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set and consider our approach to risk management.

The focus of our work

We have continued our work to provide information to people who require disability equipment, which empowers them in the purchasing process from suppliers, or provision through social services. We aim to provide a consistent high-quality service and have introduced systems to collect feedback on our performance from our clients.

The strategies we used to meet these objectives included:

- Upgrading the ILC website to make it more accessible and provide more information.
- Attending events and promoting the ILC on community websites, newspapers and contacting community organisation such as charities, doctor's surgeries, to ensure residents of Wiltshire and BANES know about our services.
- The provision of free assessments of our clients' needs, liaising with local suppliers to ensure up-to-date equipment is available for demonstration. The Occupational Therapy team is then able to provide an independent recommendation to our client.
- The appointment of a Chief Executive (part-time) to direct our work and seek opportunities to develop our services.

How our activities deliver public benefit

All our charitable activities focus on the empowerment of people with disabilities and enabling them to live as full and active life as possible.

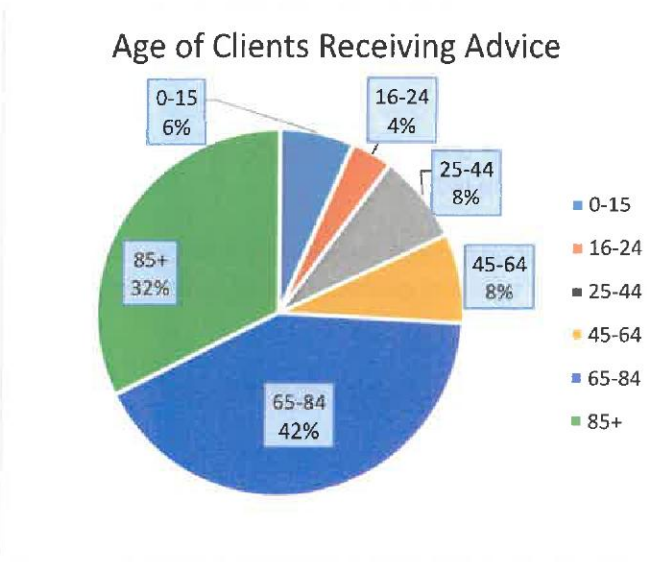
Who used and benefited from our services?

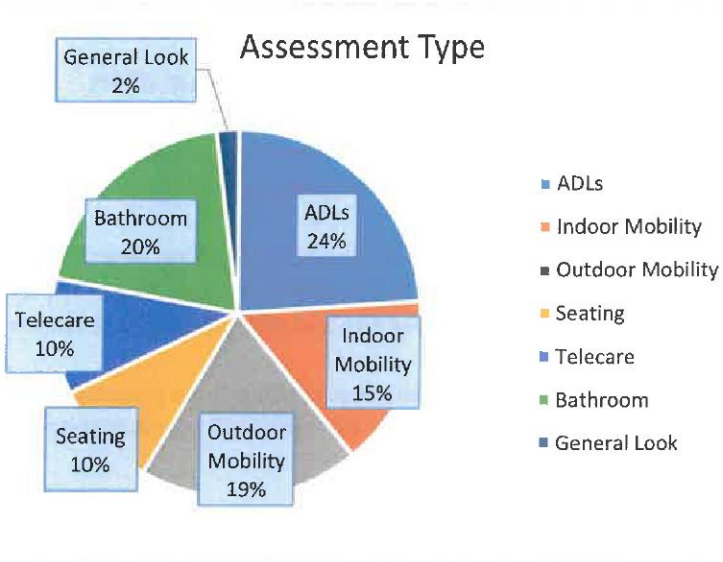
Funding provided by Wiltshire and Bath & North East Somerset (BANES) limits the services we provide to residents and professionals who work in these two geographical areas.

The Occupational Therapy team was led by a locum OT for most of 2021/22, meaning we could only offer appointments two days a week. However, we increased the number of people we were able to support by offering advice and information via email and phone. All our services are provided free of charge to our clients.

Equal access to our services is an important issue for us. We monitor access by age, gender, disability, and location, and seek to provide a high quality experience to all communities that use our services.

Examples of key performance indicators of our work are shown in the charts below.





Chair of Trustees Report

This next year brings significant reorganisation in the way our health and care services are commissioned and delivered, with the introduction of Integrated Care Systems (ICS), which bring together local authorities and health care providers. Our local ICS is Bath, Swindon and Wiltshire. The government has set out an ambitious target for the new organisations, with increased emphasis on local planning and delivery of services, and partnership working with voluntary and community sector groups.

We are keen that the ILC can respond to this challenge and we will be looking for opportunities to increase the scope and range of our activities. The Trustees recognised that it was not possible for us to develop our services with our CEO working just one day per week and so have doubled the time available. We were sorry that Tracy Sullivan, who had done a fantastic job with our finances and fundraising, had to step down as CEO in February, but we are very pleased to welcome Neil Baker as our new CEO.

One of the priority tasks for Neil is to conduct a stakeholder consultation and service review. Our aim is to increase the number of people that we see each week and so we need to take a fresh range and type of assessments that we carry out. Alongside this we will be looking at developing roles for volunteers, for example by greeting clients or helping to organise our equipment. We would also welcome volunteers to join our Trustees, we would like to have a more diverse representation and would particularly welcome representatives of our service users. Please do get in touch with us if you would like to know more.

Finally, I would like to thank our very dedicated staff, who worked through the pandemic to keep the Centre running for out tenants and deliver our services to as many people as possible.

Nigel Harris
Chair of Trustees

Chief Executive Report

I was delighted to be offered the post of CEO in February 2022 following the departure of Tracy Sullivan and since then I have endeavoured to continue the great work set out by her and the Board which has been to review the way we deliver our service so that we can see more clients and ensure the longer-term sustainability of the service.

I have seen first-hand the amazing work the staff at our charity carry out and the major beneficial impact it has had on the people who use our services. I would echo Tracy's views that we have a passionate team of people who really care about the people they support and make a huge difference to those people's lives. It will come as no surprise that the Covid pandemic had an impact our charity. We are now fully open again for appointments but had many challenges to face, especially dealing with a backlog of clients. I am pleased to say we are dealing with this backlog and are now seeing more clients.

We have a sound financial base, but like most small charities, securing unrestricted funding is a challenge for us. In the wake of the pandemic there were a wave of applications from charities to organisations prepared to support charities to get back on their feet and these pots are now dwindling. We have submitted a couple of applications for unrestricted grant funding and have been fortunate enough to have secured one small grant already. It will be important for our sustainability to secure further unrestricted grant funding for the coming year.

Our largest ongoing contract for our services is with Medequip and this funds our current Occupational Therapist and Occupational Therapist Assistant posts. Our contract with Bath & North East Somerset Council has also been renewed from April 2022.

Supporting our tenants to carry out their work and to offer accessible space to other organisations remains a key objective for the coming year. The revenue from our tenants also contributes significantly to our sustainability.

In the coming year we will continue to review our business plan and consider options to identify the most sustainable and effective future for our charity.

In the short time I have been in post I am confident that with the skills and commitment we have in our staff and Trustees we will be able to celebrate another really positive year that will stand us in good stead for the future.

Neil Baker
Chief Executive

Office Manager Report

We had a difficult start to the 2021-22 financial year, with our Benefits Advisor retiring and our permanent Occupational Therapist leaving for a new role, at a time when Covid was still rampant and Government restrictions were still in place. During this time our Occupational Therapy Assistant was able to continue answering information requests from clients and professionals, and we were pleased that Occupational Therapists from Wiltshire Council and other local organisations continued to use our centre for their own assessments with clients. We were also just as busy as ever with hiring our training rooms to essential health and care agencies and other key workers.

Luckily it wasn't long until we had our locum OT join us and we could start seeing clients again, with safety precautions strictly in place. As the months have gone by, these restrictions have become more relaxed, and we no longer require our clients to wear masks during their appointments, although we do still ask them to reschedule if they have any Covid symptoms. Unfortunately, clearing the waiting list which built during the time we were offering a limited service, has resulted in a rolling delay in appointment availability. Our clients have been very understanding, and are very appreciative of the advice we have been able to give them while they wait to be seen in person. As 2022-23 brings with it plans of a new service model, which our Chief Executive will give some further details about in our Annual General Meeting, we hope to be able to see more people with a much smaller waiting list, reducing the time clients need to wait to receive valuable advice.

Statistics

Our Locum Occupational Therapist and OT Assistant were able to complete nearly 200 assessments during the year, despite only working part-time hours, and the team answered nearly 900 general enquiries. There were over 400 different needs assessed, showing that on average each client asks for help in two different areas of their daily living.

Client Feedback

Here are a few of the comments we received following face-to-face appointments, or telephone/email advice from our OT and OTA:

"Thank you so much for your help and guidance at my assessment last week, I am so pleased that I came to see you before I went off and bought a scooter! Thankfully I had the assessment and am now thinking of purchasing a power chair instead. I had a lovely afternoon and so did my friend as she picked up a few points for her husband too."

"Thank you very much to Julie for her time and patience introducing us to so many possible mobility aids. It was a very enjoyable morning."

"Thanks for this information and your help and time in demonstrating and explaining our options yesterday morning. Now it's decision time!"

"Thank you so much for your time today and for all the information, I really do appreciate your help. I feel now that we can maybe move forward and there is hope!"

Chantelle Mead
Office Manager

Financial Review

The net deficit for the financial year 2021/22 amounted to £9,594 (2020/21: £13,069) which has been met from unrestricted reserves. The reduction in the net deficit from 2020/21 is largely due to unfilled staff vacancies following retirement.

Income from Medequip relating to salaries continues to be higher than the related salary costs due to staff vacancies, the vacant posts not yet being filled. Covid-19 has continued to impact the number of appointments and bookings with a consequential effect on income.

Principal Funding Sources

Our advice and assessment service is funded partly by Wiltshire Council through a contract with Medequip, and partly from BANES Council. We have worked with Medequip, the Community Equipment Service Provider, for many years, and this has provided some stability.

The Centre has a retail area with a range of small goods such as walking sticks, cups, cutlery, medication aids; this provides a small income via sales commission.

We are seeking to increase funding from various sources so that we can extend our services and help more people.

We welcome donations from visitors to the centre, and via the website.

Investment Policy

The Charity does not have any significant capital investments.

Reserves Policy

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year-end (unrestricted reserves not represented by fixed assets and investments) amounted to £31,938 (2020/21: £30,563).

Plans for the Future

The charity plans to continue the activities outlined above in the forthcoming years, subject to available funding. We have continued to operate at a deficit which has reduced our reserves and is not sustainable in the long term. The Trustees have conducted a strategic review and aim to generate additional funds through the development of a donated income stream, grants and the generation of commercial revenue from new services. The resulting service redesign that has been initiated will allow a more flexible service delivery model which should provide additional opportunities to generate future income.

Structure, Governance and Management

Governing Document

The Wiltshire & Bath Independent Living Trust is a charitable company limited by guarantee, incorporated on 29 August 1990 and registered as a charity on 25 October 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues and business skills, although persons with additional and wide ranging skills are encouraged to become Trustees to add to the overall skill levels available to be called upon. In an effort to maintain this broad skill mix, Trustees provide a list of their skills (and update it each year) and in the event of particular skills being lost due to resignation, these are highlighted in recruitment advertisements.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts. The Honorary Treasurer receives an Honorarium, documented in the accounts.

Trustee Induction and Training

We have a Trustee induction programme, with includes familiarisation with the work of the ILC, by attending sessions with the Occupational Therapist team and Benefits Advisor.

We are a member of the National Council for Voluntary Organisations (NCVO) and provide access to their on-line training materials.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, and has responsibility alongside the Office Manager for the day to day operational management of the Centre, individual supervision of the ILC staff team and also ensuring that the team continue to develop their skills and working practices.

Dr AK Clarke is the President of the Charity. The board of Trustees appoints a Chair and Honorary Treasurer at the Annual Meeting.

Related Parties

The ILC independent advice service is delivered in partnership with Medequip, who provide the Community Equipment Service for Wiltshire Council.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on Page 2.

In accordance with company law, as the company's directors, we certify that:
- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Independent Examiners

Haines Watts were re-appointed as the charitable company's Independent Examiners during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the board of Trustees on 25th October 2022 and signed on its behalf by:

Professor N D Harris, Chair of Trustees, Director

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

HAINES WATTS
Chartered accountants
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The Trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd	
Charity registration number	1000659	
Company registration number	2535179	
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom	
The Trustees		
	Mrs S Harding	
	Mr B Wade	(Deceased 23 September 2021)
	Dr A K Clarke	
	Dr J Bradbrooke	
	Prof. N D Harris (Chair of Trustees)	
	Mrs L Jeggo	
	Mr J Hurn	
	Mrs J Hillier	
	Mr E Clifford	
	Mrs T Njakayaka-Skews	(Resigned 14 June 2021)
	Mrs J Prior	(Resigned 14 September 2021)
	Mr A Veasey (Treasurer)	
	Mr S J Truelove	(Appointed 30 November 2021)
Chief Executive	Mr Neil Baker	(Appointed 7 February 2022)
	Mrs Tracy Sullivan	(Appointed 7 June 21. Resigned 25 Feb 22)
	Mr Kevin Fairman	(Resigned 11 May 2021)
Company secretary	Mr E Clifford	
Independent examiner	Matthew Porter FCA Haines Watts Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL	

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 11 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

Day to day management and running is delegated to the Chief Executive and Office Manager.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The building provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Working in partnership with Medequip, staff at the Centre offered advice on over 400 different needs from clients, through telephone/email information and face-to-face appointments with an Occupational Therapist. Due to the departure of the Centre's permanent Occupational Therapist, and difficulties with recruitment, these assessments have been conducted by a locum OT. Of these appointments, 91% were people from Wiltshire, while 9% came from BANES. Clients are referred to the Centre by Occupational Therapists in social services and hospitals or by GP surgeries, however, many members of the public self-refer having learned about the Centre in local press or by word of mouth, meaning staff also dealt with around 900 general enquiries.

Following the retirement of the post holder, the Charity no longer provides a benefits advice service.

Financial review

The net deficit for the year amounted to £9,594 (2021 - Deficit £13,069). The deficit has been met from unrestricted reserves.

Reserves

At the year end reserves amounted to £352,039 (2021 - £361,633). This is made up of £280,666 (2021 - £283,248) of unrestricted funds and £71,373 (2021 - £78,385) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £31,938 (2021 - £30,563)

Future Plans

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The Trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Trustees' annual report was approved on 18 July 2022 and signed on behalf of the board of Trustees by:

Prof. N D Harris
Chair of Trustees

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner
Haines Watts
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

18 July 2022

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	5	48,678	360	49,038	40,114
Other activities	6	44,801	–	44,801	50,532
Bank interest received	7	93	–	93	342
Total income		93,572	360	93,932	90,988
Expenditure					
Expenditure on charitable activities		96,154	7,372	103,526	104,057
Total expenditure		96,154	7,372	103,526	104,057
Net expenditure and net movement in funds		(2,582)	(7,012)	(9,594)	(13,069)
Reconciliation of funds					
Total funds brought forward		283,248	78,385	361,633	374,702
Total funds carried forward		280,666	71,373	352,039	361,633

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible fixed assets	12		248,726		252,683
Investments	13		2		2
			248,728		252,685
Current assets					
Debtors	14	3,031		–	
Cash at bank and in hand		104,600		110,009	
		107,631		110,009	
Creditors: amounts falling due within one year	15	1,440		1,061	
Net current assets			106,191		108,948
Total assets less current liabilities			354,919		361,633
Creditors: amounts falling due after more than one year	16		2,880		–
Net assets			352,039		361,633
Funds of the charity					
Restricted funds			71,373		78,385
Unrestricted funds			280,666		283,248
Total charity funds	17		352,039		361,633

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

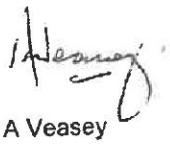
The statement of financial position
continues on the following page.

The notes on pages 8 to 15 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of Trustees and authorised for issue on 18 July 2022 and are signed on behalf of the board by:



Mr A Veasey
Treasurer

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	268	–	268
Grants			
Grants	48,351	360	48,711
Government Grants (Coronavirus)	59	–	59
	48,678	360	49,038

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	798	–	798
Grants			
Grants	37,296	–	37,296
Government Grants (Coronavirus)	2,020	–	2,020
	40,114	–	40,114

6. Other activities

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Rent	29,505	29,505	37,835	37,835
Room hire and services	15,268	15,268	10,289	10,289
Wheelchair hire	–	–	20	20
Other income	28	28	2,333	2,333
Catering	–	–	55	55
	44,801	44,801	50,532	50,532

7. Bank interest received

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Bank interest received	93	93	342	342

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	7,557	7,197

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,015	980

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	41,202	45,200

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,378 (2021 - £1,125).

10. Staff costs *(continued)*

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2021 - £Nil) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2021	350,620	90,752	441,372
Additions	–	3,600	3,600
At 31 March 2022	350,620	94,352	444,972
Depreciation			
At 1 April 2021	98,308	90,381	188,689
Charge for the year	7,012	545	7,557
At 31 March 2022	105,320	90,926	196,246
Carrying amount			
At 31 March 2022	245,300	3,426	248,726
At 31 March 2021	252,312	371	252,683

The freehold of the property is owned by the charitable company.

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2021	2
Additions	–
At 31 March 2022	2
Impairment	
At 1 April 2021 and 31 March 2022	–
Carrying amount	
At 31 March 2022	2
At 31 March 2021	2

All investments shown above are held at valuation.

14. Debtors

	2022 £	2021 £
Trade debtors	1,289	–
Prepayments	1,742	–
	3,031	–

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,440	1,061

16. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Deferred income	2,880	–

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	283,248	93,572	(96,154)	280,666

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Building essential maintenance reserve	78,385	–	(7,012)	71,373

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Local Council grants	–	360	(360)	–

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	248,726	–	248,726
Investments	2	–	2
Current assets	36,258	71,373	107,631
Creditors less than 1 year	(1,440)	–	(1,440)
Creditors greater than 1 year	(2,880)	–	(2,880)
Net assets	280,666	71,373	352,039

19. Related parties

No related party transactions took place during the year.

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

HAINES WATTS
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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The Trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd	
Charity registration number	1000659	
Company registration number	2535179	
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom	
The Trustees		
	Mrs S Harding	
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	Dr A K Clarke	
	Dr J Bradbrooke	
	Prof. N D Harris (Chair of Trustees)	
	Mrs L Jeggo	
	Mr J Hurn	
	Mrs J Hillier	
	Mr E Clifford	
	Mrs T Njakayaka-Skews	(Resigned 14 June 2021)
	Mrs J Prior	(Resigned 14 September 2021)
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	Mr S J Truelove	(Appointed 30 November 2021)
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	Mrs Tracy Sullivan	(Appointed 7 June 21. Resigned 25 Feb 22)
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Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 11 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

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Following the retirement of the post holder, the Charity no longer provides a benefits advice service.

Financial review

The net deficit for the year amounted to £9,594 (2021 - Deficit £13,069). The deficit has been met from unrestricted reserves.

Reserves

At the year end reserves amounted to £352,039 (2021 - £361,633). This is made up of £280,666 (2021 - £283,248) of unrestricted funds and £71,373 (2021 - £78,385) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £31,938 (2021 - £30,563)

Future Plans

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The Trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Trustees' annual report was approved on 18 July 2022 and signed on behalf of the board of Trustees by:

N D Harris

Prof. N D Harris
Chair of Trustees

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner
Haines Watts
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

18 July 2022

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	5	48,678	360	49,038	40,114
Other activities	6	44,801	–	44,801	50,532
Bank interest received	7	93	–	93	342
Total income		93,572	360	93,932	90,988
Expenditure					
Expenditure on charitable activities		96,154	7,372	103,526	104,057
Total expenditure		96,154	7,372	103,526	104,057
Net expenditure and net movement in funds		(2,582)	(7,012)	(9,594)	(13,069)
Reconciliation of funds					
Total funds brought forward		283,248	78,385	361,633	374,702
Total funds carried forward		280,666	71,373	352,039	361,633

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible fixed assets	**12**		248,726		252,683
Investments	**13**		2		2
			248,728		252,685
Current assets					
Debtors	**14**	3,031		–	
Cash at bank and in hand		104,600		110,009	
		107,631		110,009	
Creditors: amounts falling due within one year	**15**	1,440		1,061	
Net current assets			106,191		108,948
Total assets less current liabilities			354,919		361,633
Creditors: amounts falling due after more than one year	**16**		2,880		–
Net assets			352,039		361,633
Funds of the charity					
Restricted funds			71,373		78,385
Unrestricted funds			280,666		283,248
Total charity funds	**17**		352,039		361,633

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

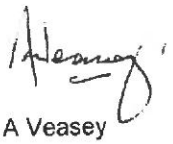
The statement of financial position
continues on the following page.

The notes on pages 8 to 15 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of Trustees and authorised for issue on 18 July 2022 and are signed on behalf of the board by:



Mr A Veasey
Treasurer

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	268	–	268
Grants			
Grants	48,351	360	48,711
Government Grants (Coronavirus)	59	–	59
	48,678	360	49,038

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	798	–	798
Grants			
Grants	37,296	–	37,296
Government Grants (Coronavirus)	2,020	–	2,020
	40,114	–	40,114

6. Other activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Rent	29,505	29,505	37,835	37,835
Room hire and services	15,268	15,268	10,289	10,289
Wheelchair hire	–	–	20	20
Other income	28	28	2,333	2,333
Catering	–	–	55	55
	44,801	44,801	50,532	50,532

7. Bank interest received

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest received	93	93	342	342

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	7,557	7,197

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,015	980

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	41,202	45,200

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,378 (2021 - £1,125).

10. Staff costs *(continued)*

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

Honoraria payments totalling £600 (2021 - £Nil) were made during the year.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2021	350,620	90,752	441,372
Additions	–	3,600	3,600
At 31 March 2022	350,620	94,352	444,972
Depreciation			
At 1 April 2021	98,308	90,381	188,689
Charge for the year	7,012	545	7,557
At 31 March 2022	105,320	90,926	196,246
Carrying amount			
At 31 March 2022	245,300	3,426	248,726
At 31 March 2021	252,312	371	252,683

The freehold of the property is owned by the charitable company.

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2021	2
Additions	–
At 31 March 2022	2
Impairment	
At 1 April 2021 and 31 March 2022	–
Carrying amount	
At 31 March 2022	2
At 31 March 2021	2

All investments shown above are held at valuation.

14. Debtors

	2022 £	2021 £
Trade debtors	1,289	–
Prepayments	1,742	–
	3,031	–

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,440	1,061

16. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Deferred income	2,880	–

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	283,248	93,572	(96,154)	280,666

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Building essential maintenance reserve	78,385	–	(7,012)	71,373

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Local Council grants	–	360	(360)	–

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	248,726	–	248,726
Investments	2	–	2
Current assets	36,258	71,373	107,631
Creditors less than 1 year	(1,440)	–	(1,440)
Creditors greater than 1 year	(2,880)	–	(2,880)
Net assets	280,666	71,373	352,039

19. Related parties

No related party transactions took place during the year.

The following pages do not form part of the financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	268	798
Grants	48,711	37,296
Government Grants (Coronavirus)	59	2,020
	49,038	40,114
Other activities		
Rent	29,505	37,835
Room hire and services	15,268	10,289
Wheelchair hire	–	20
Other income	28	2,333
Catering	–	55
	44,801	50,532
Bank interest received		
Bank interest received	93	342
Total income	93,932	90,988
Expenditure		
Expenditure on charitable activities		
Wages and salaries	41,202	45,200
Rates and water	324	479
Light and heat	15,968	13,817
Repairs and maintenance	9,193	5,635
Insurance	2,450	5,154
Other maintenance	2,731	2,311
Publications	109	261
Cleaning	14,947	14,367
Travel	–	65
Accountancy	1,015	980
Office costs, post and phone	5,666	7,822
Depreciation	7,557	7,197
Bank charges	1,220	134
DLF and DLCC	1,144	635
	103,526	104,057
Total expenditure	103,526	104,057
Net expenditure	**(9,594)**	**(13,069)**

WILTSHIRE AND BATH INDEPENDENT LIVING TRUST LTD

England & Wales - Charity number 1000659

Accounts

The Wiltshire & Bath Independent Living Trust Limited

(A company limited by guarantee)
Charity Name: The Wiltshire & Bath Independent Living Trust Limited
Company registration number: 2535179
Charity registration number: 10000659

Report and Financial Statements
For the Year Ended 31 March 2021

Report of the Trustees for the year ended 31 March 2021

The Trustees, who are also the directors for the purposes of company law, present the directors' report and unaudited financial statements for the year ended 31 March 2021.

Reference and Administrative Information

Charity Name: The Wiltshire & Bath Independent Living Trust Limited
Known As: The Independent Living Centre (ILC), Semington
Company registration number: 2535179
Charity registration number: 10000659
Registered Office and operational address:
The Independent Living Centre, St George's Road, Semington, Wiltshire BA14 6JQ

Trustees

Dr A K Clarke (President)
Professor N Harris (Chair)
Mr A Veasey (Treasurer) - Appointed 9 March 2021
Mr J Hurn
Dr J Bradbrooke
Mrs L Jeggo
Mrs J Hillier
Mr E Clifford
Mrs S Harding
Mr B Wade
Miss C Gregory - Resigned 22 July 2020
Mrs C Leake - Resigned 31 August 2020
Mrs T Njakayaka-Skews - Appointed 8 September 2020
Mrs J Prior - Appointed 20 September 2020

Chief Executive Officer

Mr Kevin Fairman

Company Secretary

Mr E Clifford - Appointed 9 March 2021
Mrs J Hervin - Resigned 9 March 2021

Independent Examiners –

Haines Watts - Chartered Accountants. Enterprise House, Timbrell Street, Trowbridge, Wiltshire BA14 8PL

Bankers -

Lloyds Bank, Trowbridge

Our Aims and Objectives

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are:

To advance the care, treatment and education of people with disabilities, in particular by the provision of a permanent exhibition of a comprehensive range of aids and equipment.

Our aim fully reflects the purposes that the charity was set up to assist older people (65+) and adults/children with disabilities to remain in their own homes and maintain independence by helping them and their carers by recommending practical solutions to the challenges of daily living, and the charity

- provides impartial information and assessments to members of the public and professionals,
- provides training opportunities for Occupational Therapists, Physiotherapists and other allied Health Professionals, and
- advises on disability benefits, help complete forms, and aid with appeals.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set and consider our approach to risk management.

The focus of our work

We have continued our work to provide information to people who require disability equipment, which empowers them in the purchasing process from suppliers, or provision through social services. We aim to provide a consistent high-quality service and have introduced systems to collect feedback on our performance from our clients.

The strategies we used to meet these objectives included:

- Upgrading the ILC website to make it more accessible and provide more information.
- Attending events and promoting the ILC on community websites, newspapers and contacting community organisation such as charities, doctor's surgeries, to ensure residents of Wiltshire and BANES know about our services.
- The provision of free assessments of our clients' needs, liaising with local suppliers to ensure up-to-date equipment is available for demonstration. The Occupational Therapy team is then able to provide an independent recommendation to our client.
- Continue to provide advice on disability benefits, assist with the completion of benefit claims forms, and with appeals.
- The appointment of a Chief Executive (part-time) to direct our work and seek opportunities to develop our services.

How our activities deliver public benefit

All our charitable activities focus on the empowerment of people with disabilities and enabling them to live as full and active life as possible.

Who used and benefited from our services?

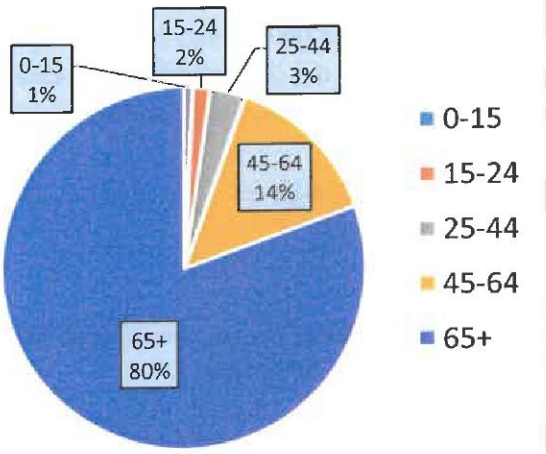
Funding provided by Wiltshire and Bath & North East Somerset (BANES) limits the services we provide to residents and professionals who work in these two geographical areas.

The Occupational Therapy team is employed part time and can only provide 12 full assessments a week. However, we increase the number of people we support by offering advice and information via email and phone. All our services are provided free of charge to our clients.

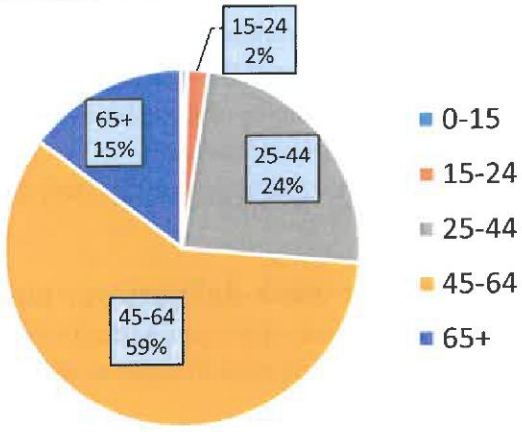
Equal access to our services is an important issue for us. We monitor access by age, gender, disability, and location, and seek to provide a high quality experience to all communities that use our services.

Key performance indicators of our work are shown in the charts below.

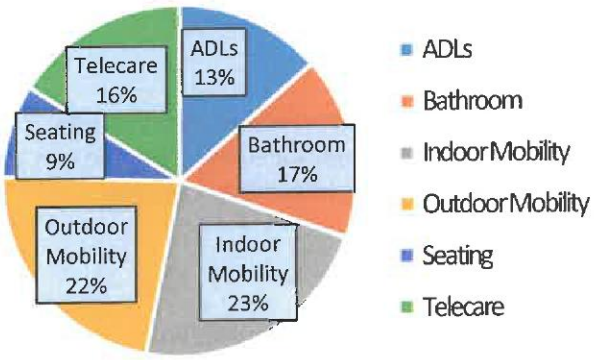
Age of clients receiving OT advice



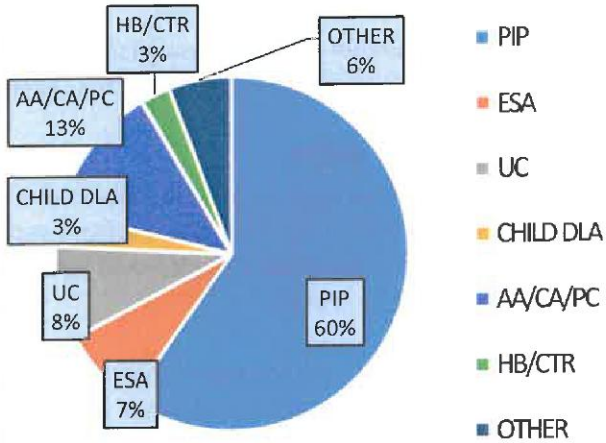
Age of clients receiving benefits advice



Type of OT assessment



Type of benefits assessment



Guide to acronyms

ADLs	Assisted Daily Living, e.g. dressing, bedroom, kitchen
PIP	Personal Independence Payment
ESA	Employment Support Allowance
UC	Universal Credit
CHILD DLA	Child Disability Living Allowance
AA	Attendance Allowance
CA	Carers Allowance
HB	Housing Benefit
CTR	Council Tax Reduction
PC	Pension Credits

Chair of Trustees Report

Thanks to the remarkable success of the UK vaccination programme, we are emerging from lock down and the worst of Covid-19. Like everywhere else, Covid restrictions severely curtailed the work of the ILC and for many months we were only able to offer a basic telephone advice service and more recently, a limited number of face to face appointments. I would like to recognise the great work of Chantelle, our Office Manager, in maintaining essential services during this time.

This year has also been one of change. At the beginning of the year, the contract with Wiltshire Council for the provision of the independent advice service expired. This has now been renewed for an 18-month period with Medequip, the Community Equipment Service Provider. We have worked with Medequip for many years, and this has provided some temporary stability.

In May 2021, Chris Bott, our Occupational Therapist (OT), stepped down to take up a new role with Wiltshire Health and Care. Chris has done outstanding work in leading the independent living advice and assessment service. We will miss her expertise but wish her well in her new role. It may take some time to recruit a new OT, as their skills and expertise are very much in demand, so I do apologise for any delay in reopening our assessment service. I would also like to thank our Occupational Therapist Assistant, Lindsay who has been a valuable support in the absence of an OT and has helped us continue to keep things running smoothly in preparation for our full service to resume.

After many years as our Benefits Adviser, Sheila Bluer, has retired. The ILC established the service in 2009, to help those with long term disabilities to access the support they need and are entitled to. During this time, Sheila may have helped as many as 5,000 people access personal independence payments and other benefits. We know that these are a massive help and enable people to live independently. Although our finances are challenging and Sheila's expertise will be hard to replace, we are looking at options to continue running the service.

Kevin Freeman, our Chief Executive also retired in May 2021. Kevin has done great work in improving the finances of the Centre and he will be missed. We wish him well and are pleased to welcome Tracy Sullivan as our new CEO. Tracy beings a wealth of experience and local knowledge and we are all looking forward to working with her.

Finally, I would like to welcome several new Trustees, to the ILC. The Trustees give up their time voluntarily and provide vital expertise and oversight to the running of the charity. We are keen that our Trustees reflect the diversity and range of people in our local community, so please do get in touch with us if you feel that you have relevant skills or experience and would like to support our work in this way.

Nigel Harris
Chair of Trustees

Chief Executive Report

As the ILC's newly appointed CEO I have been in a really privileged position to see the ILC and its work through fresh eyes. What I have discovered is a team of passionate staff and volunteers who really care about the people they support, an organisation that meets a vital need and makes a huge difference to people's lives, physical independence and mental health as well as being custodians of an amazing building that plays a key part in supporting other charities to do their essential work.
The ILC has challenges to face, as so many small charities do, but I see many opportunities for us to grow in sustainability and make an even greater difference.

Key aims for the coming year are to:

1. Review our business plan and carry out an options appraisal to identify the most sustainable and effective future for the ILC
2. To recruit an Occupational Therapist to join our team and help us to grow our assessment offer.
3. To fund raise to be able to re offer a benefits support service and train staff and volunteers to ensure we can offer this to more people in the future
4. To support our current tenants to carry out their work and to offer accessible space to other organisations that may be needing space to bring their staff together.

I am confident with the skills and commitment we have in our staff and Trustees we will be able to celebrate a really positive year that will stand us in good stead for the future.

Tracy Sullivan
Chief Executive

Office Manager Report

In April 2020 we all very quickly had to get used to a new way of working, initially closing the building apart from a daily check of answer machine messages and post collection, while offering telephone and email advice and signposting rather than face-to-face appointments. It became normal to catch up with colleagues virtually over Zoom rather than in the office. As lockdown eased we were able to offer a limited number of in-person assessments again, with careful procedures in place such as a reduced staff rota, and temperature checks at the door upon entry. We were also able to begin offering room hire again for essential health and care agencies and other key workers to complete people handling training, which was more important than ever during that time.

Although at the time of writing we are unfortunately unable to offer appointments while we recruit a new Occupational Therapist, we are pleased that Wiltshire Council OTs have been using the centre and our wide range of equipment to do their own assessments with their clients, ensuring that people are still getting the support they need. Our Occupational Therapy Assistant Lindsay has been continuing to answer information requests from clients and professionals, while keeping the equipment and information packs on site maintained and up to date ready for when we start appointments again. During this process, we were happy to be able to support local charity Belief in Action by donating some discontinued mobility equipment to be sent to disadvantaged communities in Romania.

Statistics
Our Occupational Therapist was able to complete 300 telephone assessments during lockdown, and nearly 100 face-to-face appointments during the times restrictions were lifted. There were also over 450 information requests from clients, family members and professionals, and nearly 1000 general enquiries.

Client Feedback
Here are a few of the comments left on our online feedback form. These were all from appointments which took place with Covid-19 safety precautions in place.

"We find Christine Bott OT always very understanding and appreciates our needs. She is very patient and well informed and explained a number of options to consider to make our home more accessible, especially the kitchen. We would highly recommend your service."

"Very informative, sympathetic, knowledgeable in no way patronising, given plenty of time and lots of ideas suitable for my needs. A very good experience."

"Helpful, clear advice given in a friendly manner."

"Very helpful staff. Look forward to visiting again in the future."

Chantelle Mead
Office Manager

Benefits Adviser Report

This year of the pandemic has meant a different approach to Benefits advice, but it has been a vital service and much needed, if not more so than usual. At the beginning of the date of this report, there was full lockdown but the service was able to continue by telephone. When the first lockdown ended, face to face appointments were offered, then the second lockdown saw a return to phone appointments only. Face to face appointments then resumed towards the end of this year.

At first it was difficult to foresee how telephone appointments would work, but for the majority of clients, they were fine - if help with form filling was required, the client would fill in the information during the phone call after being advised what to write. In some cases where a client was unable to write, notes were taken over the phone, typed up and posted to the client who then attached the notes with the form and posted to the relevant Department. In all these cases, the benefit outcome was successful.

Appeal Tribunal hearings have also been conducted over the phone, with up to five people on the call - made up of three Tribunal panel members, the client and representative.

Take up of the Benefits service were initially a little slow at the start of the first lockdown for various reasons. It appears that some people thought that they were not able to apply for benefits because everything had shut down. In addition the Government decided not to send out renewal forms, instead they extended awards that were due to come to an end. During the lockdown period, I compiled several Benefits Newsletters which were uploaded on the ILC website with the aim of keeping people up to date of changes to the benefit system that were happening.

Types of Benefit Enquiries

The majority of the advice required was for Personal Independence Payment (PIP) and help with completing the paper claim form as well as appeals against a decision not to award PIP. There were 134 new clients, with some clients needing advice on more than one type of benefit, hence the difference in the number of clients versus the number of benefit types. The categories of advice given can be seen in the pie chart on page 4.

In addition, there was one query for each of the following: Discretionary Housing Payment, Housing Benefit, Council Tax Reduction, Local Welfare Assistance, Social Care, advice about taking a case to Upper Tribunal, Covid Employment Support Payment, and the legality of being asked to wear a face covering.

Appeals

This year there were ten appeals that were supported. One subsequently withdrew their appeal following advice, five were successful before the hearing and four were successful after the hearing. Two more that had been taken on last year were heard this year and were also successful.

Amount of Awards

Clients were awarded a total of £465,218 although the actual amount is probably higher, as there were several who could not be contacted or had not had their award decided.

As I am retiring I am giving the total amount of awards gained for clients since 2012. This includes £64,433 gained for clients in April and May 2021. The total amount of known awards is £4,120,380.

Sheila Bluer
Benefits Advisor

Financial Review

The net deficit for the year amounted to £13,069 which has been met from unrestricted reserves.

The reduction in the net deficit from £32,127 in 2020 to £13,069 in 2021 is largely due to a reduction in our maintenance expenditure following investment in roof repairs in 2019, in addition to a small increase in our grant income. This has helped us to limit the impact of the reduced income and increased expenditure we have experienced due to Covid-19 and stands us in good stead for the coming year.

Principal Funding Sources

Our advice and assessment service is funded by Wiltshire County Council, through a contract with Medequip, and directly from BANES Council.

At the beginning of the year, the contract with Wiltshire Council for the provision of the independent advice service expired. This has now been renewed for an 18-month period with Medequip, the Community Equipment Service Provider. We have worked with Medequip for many years, and this has provided some temporary stability. Our contract with BANES is secured until March 2022.

The Centre has a retail area, with a range of small goods, such as walking sticks, cups, cutlery, medication aids; this provides a small income, via sales commission.

The benefits service is supported entirely by grants and donations, income from hiring out meeting and training rooms, and the rental of office space in our building to other charities.

As a result of decreased rental revenue, the charity is seeking to increase funding from other sources so that we can extend our services and help more people.

We welcome donations from visitors to the centre, and via the website.

Investment Policy

The Charity does not have any significant capital investments.

Reserves Policy

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year-end (unrestricted reserves not represented by fixed assets and investments) amounted to £30,563.

Plans for the future

The charity plans to continue the activities outlined above in the forthcoming years, subject to available funding.

We have continued to operate at a deficit, which has reduced our reserves and is not sustainable in the long term. The Trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Structure, Governance and Management

Governing Document

The Wiltshire & Bath Independent Living Trust is a charitable company limited by guarantee, incorporated on 29 August 1990 and registered as a charity on 25 October 1990. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues and business skills, although persons with additional and wide ranging skills are encouraged to become Trustees to add to the overall skill levels available to be called upon. In an effort to maintain this broad skill mix, Trustees provide a list of their skills (and update it each year) and in the event of particular skills being lost due to resignation, these are highlighted in recruitment advertisements.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts. The Honorary Treasurer receives an Honorarium, documented in the accounts.

Trustee Induction and Training

We have a Trustee induction programme, with includes familiarisation with the work of the ILC, by attending sessions with the Occupational Therapist team and Benefits Advisor.

We are a member of the National Council for Voluntary Organisations (NCVO) and provide access to their on-line training materials.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, and has responsibility alongside the Office Manager for the day to day operational management of the Centre, individual supervision of the ILC staff team and also ensuring that the team continue to develop their skills and working practices.

Dr AK Clarke is the President of the Charity. The board of Trustees appoints a Chair and Honorary Treasurer at the Annual Meeting.

Related Parties

The ILC independent advice service is delivered in partnership with Medequip, who provide the Community Equipment Service for Wiltshire Council.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on Page 2.

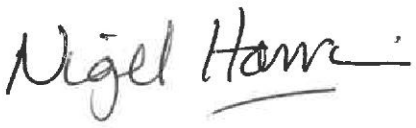
In accordance with company law, as the company's directors, we certify that:
- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Independent Examiners

Haines Watts were re-appointed as the charitable company's Independent Examiners during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the board of Trustees on 14th September 2021 and signed on its behalf by:



Professor N D Harris, Chair of Trustees, Director

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

HAINES WATTS
Chartered accountants
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd	
Charity registration number	1000659	
Company registration number	2535179	
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom	
The trustees		
	Mrs S Harding	
	Mr B Wade	
	Dr A K Clarke	
	Dr J Bradbrooke	
	Prof. N D Harris	
	Mrs L Jeggo	
	Mrs C Leake	(Resigned 31 August 2020)
	Mr J Hurn	
	Mrs J Hillier	
	Mr E Clifford	
	Mrs C Gregory	(Resigned 22 July 2020)
	Mrs T Njakayaka-Skews	(Appointed 8 September 2020)
	Mrs J Prior	(Appointed 20 September 2020)
	Mr A Veasey	(Appointed 9 March 2021)
Company secretary	Mr E Clifford	(Appointed 9 March 2021)
	Mrs J Hervin	(Resigned 9 March 2021)
Independent examiner	Matthew Porter FCA Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL	

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 12 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

Day to day management and running is delegated to the Chief Executive and Office Manager.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The building provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

Achievements and performance

Working in partnership with Medequip, staff at the Centre conducted just under 400 detailed assessments on clients with disabilities and responded to over 450 information requests. Due to Covid-19, the majority of these appointments took place remotely, however face-to-face appointments were offered between lockdowns with a full risk assessment in place. 87% of these appointments were people from Wiltshire, while 13% came from BANES. Clients are referred to the centre by Occupational Therapists in Social Services and Hospitals or by GP surgeries, however, many members of the public self-refer having learned about the centre in local press or by word of mouth, meaning staff also dealt with just under 1000 general enquiries.

During the last year our Benefits Advisor helped 134 new clients access benefits in excess of £465,000. The majority of these appointments also took place remotely, with all remote appointments having successful outcomes. 96% of these appointments were people from Wiltshire, while 4% came from BANES.

Financial review

The net deficit for the year amounted to £13,069 (2020 - Deficit £32,127). The deficit has been met from unrestricted reserves.

The reduction in the net deficit from £32,127 in 2020 to £13,069 in 2021 is largely due to a reduction in our maintenance expenditure following investment in roof repairs in 2019, in addition to a small increase in our grant income. This has helped us to limit the impact of the reduced income and increased expenditure we have experienced due to Covid-19 and stands us in good stead for the coming year.

Reserves

At the year end reserves amounted to £361,633 (2020 - £374,702). This is made up of £283,248 (2020 - £289,305) of unrestricted funds and £78,385 (2020 - £85,397) restricted funds

The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £30,563 (2020 - £29,423)

Future Plans

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 8 June 2021 and signed on behalf of the board of trustees by:

N D Harris

Prof. N D Harris
Trustee

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

8 June 2021

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	40,114	–	40,114	37,415
Other activities	6	50,532	–	50,532	56,654
Bank interest receivable	7	342	–	342	581
Total income		90,988	–	90,988	94,650
Expenditure					
Expenditure on charitable activities		97,045	7,012	104,057	126,777
Total expenditure		97,045	7,012	104,057	126,777
Net expenditure and net movement in funds		(6,057)	(7,012)	(13,069)	(32,127)
Reconciliation of funds					
Total funds brought forward		289,305	85,397	374,702	406,829
Total funds carried forward		283,248	78,385	361,633	374,702

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible fixed assets	12		252,683		259,880
Investments	13		2		2
			252,685		259,882
Current assets					
Cash at bank and in hand		110,009		115,861	
Creditors: amounts falling due within one year	14	1,061		1,041	
Net current assets			108,948		114,820
Total assets less current liabilities			361,633		374,702
Net assets			361,633		374,702
Funds of the charity					
Restricted funds			78,385		85,397
Unrestricted funds			283,248		289,305
Total charity funds	15		361,633		374,702

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 13 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 8 June 2021, and are signed on behalf of the board by:

Prof. N D Harris
Trustee

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	798	798	1,378	1,378
Grants				
Grants	37,296	37,296	36,037	36,037
Furlough grants	2,020	2,020	–	–
	40,114	40,114	37,415	37,415

6. Other activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Rent	37,835	37,835	34,548	34,548
Room hire and services	10,289	10,289	18,608	18,608
Wheelchair hire	20	20	1,076	1,076
Other income	2,333	2,333	2,127	2,127
Catering	55	55	295	295
	50,532	50,532	56,654	56,654

7. Bank interest receivable

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	342	342	581	581

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	7,197	7,197

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	980	960

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	45,200	49,649

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,125 (2020 - £1,082).

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No amounts were paid directly to or by way of non monetary benefits to trustees including reimbursed expenses and pension contributions on their behalf.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	350,620	90,752	441,372
Depreciation			
At 1 April 2020	91,296	90,196	181,492
Charge for the year	7,012	185	7,197
At 31 March 2021	98,308	90,381	188,689
Carrying amount			
At 31 March 2021	252,312	371	252,683
At 31 March 2020	259,324	556	259,880

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2020	2
Additions	–
At 31 March 2021	2
Impairment	
At 1 April 2020 and 31 March 2021	–
Carrying amount	
At 31 March 2021	2
At 31 March 2020	2

All investments shown above are held at valuation.

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,061	1,041

COMPANY REGISTRATION NUMBER: 2535179
CHARITY REGISTRATION NUMBER: 1000659

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

HAINES WATTS
Chartered accountants
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Wiltshire & Bath Independent Living Trust Ltd	
Charity registration number	1000659	
Company registration number	2535179	
Principal office and registered office	St George's Road Semington Trowbridge Wiltshire BA14 6JQ United Kingdom	
The trustees		
	Mrs S Harding	
	Mr B Wade	
	Dr A K Clarke	
	Dr J Bradbrooke	
	Prof. N D Harris	
	Mrs L Jeggo	
	Mrs C Leake	(Resigned 31 August 2020)
	Mr J Hurn	
	Mrs J Hillier	
	Mr E Clifford	
	Mrs C Gregory	(Resigned 22 July 2020)
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	Mrs J Prior	(Appointed 20 September 2020)
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Company secretary	Mr E Clifford	(Appointed 9 March 2021)
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Independent examiner	Matthew Porter FCA Enterprise House Timbrell Street Trowbridge Wiltshire BA14 8PL	

Structure, governance and management

Governing Document

The Wiltshire and Bath Independent Living Trust Ltd is a Charitable Company limited by guarantee. The Company was incorporated on 29 August 1990 and registered as a Charity on 25 October 1990. The Company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

Appointment of Trustees

The Trustees are elected at the Annual General Meeting, with any casual vacancies arising during the year being filled by the co-option of additional Trustees. The Trustees are chosen for their breadth of experience in disability issues although persons with additional and wide ranging skills are also encouraged to become Trustees to add to the overall skill levels available to be called upon.

There are currently 12 Trustees who meet regularly to supervise the operations of the Charity. Applications for these posts are actively sought. Day to day responsibility for the management of the Charity is delegated to the Chief Executive, supported by a small number of Trustees, designated as the Management Committee.

Organisational Structure

Day to day management and running is delegated to the Chief Executive and Office Manager.

Objectives and activities

The Charity acquired the freehold of the old Semington Hospital in 1997, having previously operated from there under a tenancy. The building provides information and support to the elderly and disabled to make their lives easier. The Charity provides advocacy, advice and information on all matters relating to disability and also provides office facilities to other Charities with similar or complementary aims.

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During the last year our Benefits Advisor helped 134 new clients access benefits in excess of £465,000. The majority of these appointments also took place remotely, with all remote appointments having successful outcomes. 96% of these appointments were people from Wiltshire, while 4% came from BANES.

Financial review

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The reduction in the net deficit from £32,127 in 2020 to £13,069 in 2021 is largely due to a reduction in our maintenance expenditure following investment in roof repairs in 2019, in addition to a small increase in our grant income. This has helped us to limit the impact of the reduced income and increased expenditure we have experienced due to Covid-19 and stands us in good stead for the coming year.

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The Charity's reserves policy is to hold at a minimum of £20,000 of the unrestricted funds as cash on deposit or in the bank to cover the redundancy costs of ILC staff should redundancies occur.

Free reserves at the year end (unrestricted reserves not represented by fixed assets and investments) amounted to £30,563 (2020 - £29,423)

Future Plans

The Trust will continue its usual programme of providing free advice and assessment services to members of the public, educational opportunities and assistance to professionals working with the elderly and the disabled and seek to maintain good working relationships with Medequip, the principal contractor to Wiltshire Council for the provision of services such as ours.

The trustees and Chief Executive will work together to secure additional income from charitable funds, grants and commercial activities to reduce the current deficit.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 8 June 2021 and signed on behalf of the board of trustees by:

N D Harris

Prof. N D Harris
Trustee

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Wiltshire & Bath Independent Living Trust Ltd

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Wiltshire & Bath Independent Living Trust Ltd ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Porter.

Matthew Porter FCA
Independent Examiner
Enterprise House
Timbrell Street
Trowbridge
Wiltshire
BA14 8PL

8 June 2021

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	40,114	–	40,114	37,415
Other activities	6	50,532	–	50,532	56,654
Bank interest receivable	7	342	–	342	581
Total income		90,988	–	90,988	94,650
Expenditure					
Expenditure on charitable activities		97,045	7,012	104,057	126,777
Total expenditure		97,045	7,012	104,057	126,777
Net expenditure and net movement in funds		(6,057)	(7,012)	(13,069)	(32,127)
Reconciliation of funds					
Total funds brought forward		289,305	85,397	374,702	406,829
Total funds carried forward		283,248	78,385	361,633	374,702

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Wiltshire & Bath Independent Living Trust Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible fixed assets	12		252,683		259,880
Investments	13		2		2
			252,685		259,882
Current assets					
Cash at bank and in hand		110,009		115,861	
Creditors: amounts falling due within one year	14	1,061		1,041	
Net current assets			108,948		114,820
Total assets less current liabilities			361,633		374,702
Net assets			361,633		374,702
Funds of the charity					
Restricted funds			78,385		85,397
Unrestricted funds			283,248		289,305
Total charity funds	15		361,633		374,702

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 8 to 13 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 8 June 2021, and are signed on behalf of the board by:

Prof. N D Harris
Trustee

1. General information

The Charity constitutes a public benefit entity as defined by FRS 102 and is a private Company limited by guarantee, registered in England and Wales and a registered Charity in England and Wales. The address of the registered office is St George's Road, Semington, Trowbridge, Wiltshire, BA14 6JQ, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds can be used in accordance with the Charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

3. Accounting policies *(continued)*

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:

Freehold property	-	2% straight line
Equipment	-	10% straight line

4. Limited by guarantee

The Charity is a company limited by guarantee. In the event of the charity being wound up, the members are liable under the guarantee subject to a limit of £1 per member.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	798	798	1,378	1,378
Grants				
Grants	37,296	37,296	36,037	36,037
Furlough grants	2,020	2,020	–	–
	40,114	40,114	37,415	37,415

6. Other activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Rent	37,835	37,835	34,548	34,548
Room hire and services	10,289	10,289	18,608	18,608
Wheelchair hire	20	20	1,076	1,076
Other income	2,333	2,333	2,127	2,127
Catering	55	55	295	295
	50,532	50,532	56,654	56,654

7. Bank interest receivable

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	342	342	581	581

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	7,197	7,197

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	980	960

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	45,200	49,649

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £1,125 (2020 - £1,082).

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No amounts were paid directly to or by way of non monetary benefits to trustees including reimbursed expenses and pension contributions on their behalf.

12. Tangible fixed assets

	Freehold property £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	350,620	90,752	441,372
Depreciation			
At 1 April 2020	91,296	90,196	181,492
Charge for the year	7,012	185	7,197
At 31 March 2021	98,308	90,381	188,689
Carrying amount			
At 31 March 2021	252,312	371	252,683
At 31 March 2020	259,324	556	259,880

13. Investments

	Other investments £
Cost or valuation	
At 1 April 2020	2
Additions	–
At 31 March 2021	2
Impairment	
At 1 April 2020 and 31 March 2021	–
Carrying amount	
At 31 March 2021	2
At 31 March 2020	2

All investments shown above are held at valuation.

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,061	1,041