

COMPANY REGISTRATION NUMBER: 03772855
CHARITY REGISTRATION NUMBER: 1075817

**W.I.L.L Wirral Independent Living and Learning
Company Limited by Guarantee
Financial Statements
31 May 2021**

DED ACCOUNTANCY SERVICES LTD
Chartered Accountants and Statutory Auditor
Cors Afanen
Eryrys Road
Mynydd Du
Denbighshire
CH7 4BR

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2021

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W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

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

Year ended 31 May 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 May 2021.

Reference and administrative details

Registered charity name W.I.L.L Wirral Independent Living and Learning

Charity registration number 1075817

Company registration number 03772855

Principal office and registered office Unit 18-20, Tower Quays Business Park
Tower Road
Birkenhead
Wirral
CH41 1BP

The trustees

Mr J Engwall
Mr K Houghton
Mrs H Solomon
Ms C Hood
Mrs L Clynch
Mrs J Murphy
Mrs M Hawthorne
Mrs K J Hynes (Retired 2 November 2021)
Mrs C Newton (Appointed 4 August 2020)

Company secretary Miss D Phulbas

Auditor DED Accountancy Services Ltd
Chartered Accountants and Statutory Auditor
Cors Afanen
Eryrys Road
Mynydd Du
Denbighshire
CH7 4BR

W.I.L.L Wirral Independent Living and Learning

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

Year ended 31 May 2021

Structure, governance and management

The directors of the charity who are also charity trustees are elected in accordance with the memorandum and articles of association (which comprise the governing documents). Many of the trustees are relations of people supported by the charity (though not exclusively so). New trustees receive induction into the objectives and policies of the charity

The trustees meet on at least a bi-monthly basis to review performance and discuss and make decisions on issues in the operation of the charity. Sub groups for different functions (for example finance, marketing, fundraising, quality) meet regularly and report back to the trustees to support the decision-making process. These sub groups include trustees, staff and volunteers. The day to day running of the charity's operations is delegated to staff who regularly report to the trustees and attend trustees meetings.

The company is limited by guarantee

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity has documented policies and procedures to cover all aspects of the service and comply with regulations and legislation. These policies and procedures are reviewed on an ongoing basis using PQASSO to ensure they are relevant and up to date. There are regular team meetings with staff to introduce or reinforce the policies and procedures. The relevant regulatory authorities (for example, the Care Quality Commission) require returns and inspections to satisfy themselves that the charity provides services to a satisfactory quality.

One of the risks to the charity's funding is change to the funding sources and the rates that are paid. The majority of the charity's income is public funding from the local council and in recent years there has been pressure to keep these rates low. The local authority, Wirral Borough Council, have increased the social care rates since the start of the pandemic, to allow the payment of the Real Living Wage to social care staff. This was to reward these essential workers in these uncertain times and also to improve staff retention.

The Trustees still believe it important to monitor operating costs to ensure the charity can cover all its costs as inflation is increasing, but is also considering using some of its reserves to invest in the staff and retain them, as they are the charity's most important asset.

Another risk to the charity is the level of staff sick leave. WILL is obliged to provide cover for all absences and this may involve paying enhanced rates for overtime as well as paying the person who is off sick if they are entitled to sick pay. The number of management hours spent on trying to find cover should also be taken into account. The risk is currently relevant with regard to the Covid pandemic - see the section on the pandemic, and the charity's response, later in this report.

The Trustees believe that the charity employs enough staff to provide cover for all service users taking into account annual leave, staff non-working dates and minor levels of sickness. A number of "Bank" staff are also retained for periods of higher staff absences. The Covid pandemic has at times pushed the limits of providing cover and the management has endeavoured to recruit further staff to ease the pressure. Incentives to attract new staff are regularly being reviewed given the current difficulties in recruiting in the Social Care sector

To monitor sickness levels, the charity has systems for the notifying and recording of staff sickness

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Year ended 31 May 2021

and these seem to have kept the number of days lost to sickness relatively low during the last two years, excluding the impact of Covid (see the section on the pandemic below). Research conducted by the charity determined that WILL's level of sickness is slightly below average for this sector and that the methods used were effective.

Related parties

Income in respect of the support of close family relatives of trustees is assessed using the same basis as other supported individuals, and charged at the same hourly rates.

Objectives and activities

The objectives of the charity contained in the Memorandum of Association, are the provision of supported living and learning facilities for the relief of persons with learning difficulties. WILL is committed to person-centred planning and will work with the individual to identify their needs and wants and what is important to them. Support staff are employed to help the individual to live the life they want. WILL supports people who live with their families or who wish to live independently in their own accommodation. The staff receive regular training in generally accepted procedures and we strive to provide the best support.

WILL aims to deliver its support to any individuals who need it and is registered with the local authority as an approved provider. Staff and trustees attend meetings and forums for care providers in the community and with local special needs schools to promote the charity's services.

The directors of the company who are the trustees of the charity are all volunteers. The trustees, and other volunteers who help with fundraising, receive no remuneration for their services but are reimbursed out-of-pocket expenses. Given the number of volunteers and the difficulty of measuring how much time each volunteer gives to the charity it is considered too difficult to quantify the benefit.

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

Year ended 31 May 2021

Achievements and performance

During the year 42 individuals were supported by WILL. Of these, 20 were living independently in supported living group homes or flats; the remaining 22 live with their families and receive outreach support. Support hours are provided in line with each individual's requirements as assessed by the local authority. The charity neither seeks to reduce or increase these hours, but ensures that the quality and amount of support is correct by carrying out its own assessments and liaising with social workers and health care professionals.

The Care Quality Commission regularly inspect organisations such as WILL to ensure regulations and quality standards are met. WILL's most recent inspection on 29th April 2019 resulted in the following: Safe - Good, Effective - Good, Caring - Outstanding, Responsive - Good, Well-led - Good, with an overall rating of Good. The CQC noted that "The service continues to involve people on many levels and treats people with true compassion, gentle kindness, dignity and respect. People receive and outstanding level of caring".

For information on how the charity has continued to provide services during the ongoing Covid pandemic, see the section further in the report

WILL owns a caravan at Presthaven Sands Holiday Resort, North Wales, a purchase originally supported by the Big Lottery. The caravan is for the use of people supported by WILL, their families and support staff and is rented out at relatively low rates. It is also open to bookings from other people with learning disabilities in the local community who are not supported by WILL. The rental income and some of the charity's own fundraising covers the costs of repairs and maintenance.

Unfortunately, due to the Covid pandemic in 2020, the caravan site has been shut for long periods of time due to restrictions. As these restrictions have eased the caravan has been used by staff and service users, giving a welcome change after lockdowns and a nearby alternative when international travel has been limited.

The funding of the caravan will be reviewed in the coming year in the hope that it can be self-sustaining without the need of further fundraising by the charity.

The trustees confirm compliance with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

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

Year ended 31 May 2021

Financial review

Funding is generated largely from support fees invoiced to supported individuals, enhanced by fundraising and donation income. Resources are largely expended on staff costs to support these individuals, and associated administrative costs

Individuals are billed for WILL's services and the funding usually comes through the local authority or other sources that finance supported living. There was an increase in the rate paid from the local authority in April 2020. The increase in April 2020 was mandated to cover an increase in the National Living Wage rate and there was another increase in May 2020 to cover paying the Real Living Wage to support staff. This was in light of the Covid pandemic and a way of rewarding staff working in essential services during this time.

At the time, the uplift to the Real Living Wage was limited to cover the period when the country was affected by the Covid pandemic. In December 2021, the rate was uplifted again to match the increase in the Real Living wage, on condition that the charity paid the Real Living Wage to the staff. This rate is expected to continue through to March 2023.

There have been no significant changes to the type or quantity of services provided by WILL. Minor changes in the number of individuals supported and the number of hours provided have occurred and are expected. As a result of these changes, the charity made a surplus of £68,173 (2020 £26,510).

At the end of the year, the funds total £704,192 (2020 £636,019).

Reserves policy

The trustees have examined the level of free reserves which are unrestricted funds and consider that the level of reserves held at the year end is adequate to fulfil future obligations. The policy is to have reserves that cover at least three months of operating costs as that if all funding ceased we could still provide support for people until they could find alternative funding. The reserves would also cover any staff redundancy costs if the charity were to close.

The Trustees have decided to utilise a small amount of reserves to refurbish the office rather than move elsewhere, and are discussing ways of using some funds to reward staff and encourage retention and recruitment in these challenging times.

At 31 May 2021 the charity held reserves at approximately 163% (2020 161%) of 3 months expenditure based on the full year's expenditure for the year ended 31 May 2021

Response to the Covid pandemic

The continuing Covid pandemic has further impacted the provision of our essential services and new ways of working have been implemented. During the initial lockdowns, many of our service users returned to family homes and support was put on hold. However, by November 2020, many were back in their supported environments and Outreach support increased although not quite to pre-Covid levels.

However, our office has remained open even though staff have been encouraged to work from home with the innovative use of technology. We have held virtual monthly Trustees' Meetings so we can keep abreast of this, sometimes rapidly, changing climate. The charity has implemented procedures requiring a much greater use of PPE and our staff and service users have been encouraged to get the Covid vaccinations and boosters.

The lockdowns at the beginning of 2021 affected some of our support staff but not to the same extent

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Year ended 31 May 2021

as the initial lockdown in March 2020. There was a peak in the number of our staff who tested positive and in those who had to isolate because they were a close contact of someone testing positive. This put extreme pressure on service provision as staff had to cover shifts for these isolating. Our management team worked hard to ensure cover to as many services as possible, however some outreach support was reduced as a result.

There has been an ebb and flow to restrictions over the period of this pandemic which required constant review and management, and the introduction of new procedures, such as lateral flow testing and reporting sickness absence, to ensure continuation of services. All staff have been trained in the new procedures and know what to do if they show symptoms of the virus.

WILL has taken advantage of financial support from the local authority and government, including HMRC Job Retention Scheme to fund wages of staff unable to work, Infection Control Fund to pay full sick pay to those forced to isolate and acquiring free or reduced costs PPE through the local authority.

At the beginning of 2021, the charity also went live with a new system, CarePlan, to prepare staff rotas and timesheets. This electronic system allowed real time information to be accessed and updated with staff having access through mobile phones. It proved invaluable in the rapidly changing environment of managing staff during periods of significant Covid impact.

At the time of writing, the pressure to cover shifts is again high with a number of staff testing positive and unable to work. The prevalence of Covid cases has just started to fall so it is hoped the charity is now exiting this peak pressure period.

Social and fundraising events have disappeared from our calendar altogether during the pandemic and there is uncertainty over when these may return and if they will be in the same format.

It is important to thank all our staff for their dedication and willingness to try new ways of working in these difficult times.

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Year ended 31 May 2021

Plans for future periods

The Social Care industry as a whole has found staff retention and recruitment to be a risk area as pay rates have struggled to remain in line with other industries, such as retail, because of local authority funding restrictions. The local authority's policy to pay the Real Living Wage to staff through its funding has been welcomed but our recent recruitment drives have been less successful than expected. The charity's management and trustees are discussing ways to better reward staff and to attract new workers.

The introduction of the new Health and Social Care Levy in April 2022 will initially increase costs for the charity as it will be an added burden on the payroll. When, or if, the charity will receive any benefits from this levy is currently unknown.

As the pandemic moves to endemic, the Trustees feel that the charity is in a position to grow the number of service users. The Trustees believe that the charity can provide support to individuals new to WILL at a managed growth rate so that the quality of services is maintained. A marketing sub-group has been set up with staff and trustees as members to promote the services provided by WILL to younger learning-disabled people and their families in the community. Informal links with other care providers in the local area through forums are maintained to share best practice and respond to the changes to finance from the local authority.

The charity is part way through its office lease and after being unable to find another suitable space to downsize, the Trustees have decided to remain in the current office until the end of the lease. Over the coming year there are plans to refurbish this office with more efficient power and heating, and to redecorate the rooms.

A key objective continues to be helping our supported individuals to maintain healthy and fulfilling lifestyles, including employment (voluntary or paid) and to assist more people to become independent in their own community and it is hoped that as Covid restrictions lessen, there will be more opportunities for our service users to become actively involved in their communities. The charity has improved the content of its website and incorporated social media to share information whilst maintaining due regard to confidentiality and the rights of the individual.

Both service users and staff have enjoyed stays at the WILL Caravan in North Wales at affordable rates. The Trustees have decided to continue to allow bookings to any people with learning disabilities in the local community, not just those supported by WILL. This will ensure this beneficial asset is fully utilised.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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Company Limited by Guarantee

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

Year ended 31 May 2021

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

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 February 2022 and signed on behalf of the board of trustees by:

Miss D Phulbas
Charity Secretary

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Independent Auditor's Report to the Members of W.I.L.L Wirral Independent Living and Learning

Year ended 31 May 2021

Opinion

We have audited the financial statements of W.I.L.L Wirral Independent Living and Learning (the 'charity') for the year ended 31 May 2021 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Independent Auditor's Report to the Members of W.I.L.L Wirral Independent Living and Learning *(continued)*

Year ended 31 May 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

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Independent Auditor's Report to the Members of W.I.L.L Wirral Independent Living and Learning *(continued)*

Year ended 31 May 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our discussions with the charities management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, local authority contracts, regulator guidelines and reporting, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes, testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in

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Independent Auditor's Report to the Members of W.I.L.L Wirral Independent Living and Learning *(continued)*

Year ended 31 May 2021

accordance with ISAs (UK).

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Deborah Evans-Dudley (Senior Statutory Auditor)

For and on behalf of
DED Accountancy Services Ltd
Chartered Accountants and Statutory Auditor

Cors Afanen
Eryrys Road
Mynydd Du
Denbighshire
CH7 4BR

18 February 2022

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Statement of Financial Activities (Including Income and Expenditure Account)

Year ended 31 May 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	4,633	13,941	18,574	17,036
Charitable activities	6	1,786,346	—	1,786,346	1,585,941
Other trading activities	7	—	—	—	3,841
Investment income	8	234	—	234	1,829
Other income	9	—	—	—	1,360
Total income		<u>1,791,213</u>	<u>13,941</u>	<u>1,805,154</u>	<u>1,610,007</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	—	—	—	666
Expenditure on charitable activities	11,12	1,723,040	13,941	1,736,981	1,582,831
Total expenditure		<u>1,723,040</u>	<u>13,941</u>	<u>1,736,981</u>	<u>1,583,497</u>
Net income and net movement in funds		<u>68,173</u>	<u>—</u>	<u>68,173</u>	<u>26,510</u>
Reconciliation of funds					
Total funds brought forward		636,019	—	636,019	609,509
Total funds carried forward		<u>704,192</u>	<u>—</u>	<u>704,192</u>	<u>636,019</u>

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 16 to 25 form part of these financial statements.

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Company Limited by Guarantee

Balance Sheet

31 May 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	19		2,201	2,075
Current assets				
Debtors	20	261,720		299,243
Cash at bank and in hand		669,019		552,709
		930,739		851,952
Creditors: amounts falling due within one year	21	228,748		218,008
Net current assets			701,991	633,944
Total assets less current liabilities			704,192	636,019
Net assets			704,192	636,019
Funds of the charity				
Unrestricted funds			704,192	636,019
Total charity funds	24		704,192	636,019

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Mr K Houghton
Trustee

The notes on pages 16 to 25 form part of these financial statements.

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Statement of Cash Flows

Year ended 31 May 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	68,173	26,510
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,995	6,287
Other interest receivable and similar income	(234)	(1,829)
<i>Changes in:</i>		
Trade and other debtors	37,523	(98,841)
Trade and other creditors	10,740	13,730
Cash generated from operations	48,263	(54,143)
Interest received	234	1,829
Net cash from/(used in) operating activities	<u>118,431</u>	<u>(52,314)</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,121)	(608)
Net cash used in investing activities	<u>(2,121)</u>	<u>(608)</u>
Net increase/(decrease) in cash and cash equivalents	116,310	(52,922)
Cash and cash equivalents at beginning of year	552,709	605,631
Cash and cash equivalents at end of year	<u>669,019</u>	<u>552,709</u>

The notes on pages 16 to 25 form part of these financial statements.

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Notes to the Financial Statements

Year ended 31 May 2021

1. General information

The charity is a public benefit entity and 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 Unit 18-20, Tower Quays Business Park, Tower Road, Birkenhead, Wirral, CH41 1BP.

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. 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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable at the time such estimates are made. There are no significant judgements, estimates or assumptions.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objects of the charity. Restricted funds are created by the terms of any grants receivable. Where assets are purchased with restricted income, but the use of the asset is unrestricted, the asset is transferred from the restricted fund at net book value, or the proportion of restricted funds utilised (if partly funded from unrestricted income).

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Incoming resources

All income is 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 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.

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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Intangible assets

Intangible assets represent licences and other costs in respect of the new computer system that the Trustees will give economic benefit to the charity over the next 4 years. An annual impairment review is performed by trustees, and adjustments made to carrying value

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Amortisation

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

Licenses	-	25% straight line
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Only items with a cost above £200 are capitalised.

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:

Fixtures & fittings	-	25% straight line
Equipment	-	25% straight line

Holiday pay provision

As the annual leave period differs from the financial year end, the accounts included a holiday pay provision. This is calculated by reviewing entitlement to holiday pay at the year end, compared to leave taken.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date by the Trustees. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received. Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Government grants receivable are in respect of Covid relief, specifically Job Retention Scheme income and restricted local authority Infection Control Fund.

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. The charity only has basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

W.I.L.L. Wirral Independent Living and Learning is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	795	—	795
Grants			
Grants receivable	3,838	13,941	17,779
	<u>4,633</u>	<u>13,941</u>	<u>18,574</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	239	—	239

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants receivable	16,797	—	16,797
	<u>17,036</u>	<u>—</u>	<u>17,036</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fees in respect of support provided	1,781,041	1,781,041	1,583,086	1,583,086
Caravan	5,305	5,305	2,855	2,855
	<u>1,786,346</u>	<u>1,786,346</u>	<u>1,585,941</u>	<u>1,585,941</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	—	—	3,841	3,841
	<u>—</u>	<u>—</u>	<u>3,841</u>	<u>3,841</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	234	234	1,829	1,829
	<u>234</u>	<u>234</u>	<u>1,829</u>	<u>1,829</u>

9. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	3,838	3,838	18,157	18,157
	<u>3,838</u>	<u>3,838</u>	<u>18,157</u>	<u>18,157</u>

10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of other trading activities - Fundraising	—	—	666	666
	<u>—</u>	<u>—</u>	<u>666</u>	<u>666</u>

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support provided	1,634,656	13,263	1,647,919
Caravan	3,640	–	3,640
Support costs	84,744	678	85,422
	<u>1,723,040</u>	<u>13,941</u>	<u>1,736,981</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Support provided	1,480,886	–	1,480,886
Caravan	12,880	–	12,880
Support costs	89,065	–	89,065
	<u>1,582,831</u>	<u>–</u>	<u>1,582,831</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Support provided	1,647,919	79,429	1,727,348	1,561,993
Caravan	3,640	–	3,640	12,880
Governance costs	–	5,993	5,993	7,958
	<u>1,651,559</u>	<u>85,422</u>	<u>1,736,981</u>	<u>1,582,831</u>

13. Analysis of support costs

	Analysis of support costs – support provided £	Total 2021 £	Total 2020 £
Staff costs	1,599	1,599	3,731
Premises	34,869	34,869	30,501
Communications and IT	22,545	22,545	19,182
General office	18,806	18,806	27,731
Human resources	932	932	–
Governance costs	5,993	5,993	7,920
	<u>84,744</u>	<u>84,744</u>	<u>89,065</u>

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

14. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>1,995</u>	<u>6,287</u>

15. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>5,393</u>	<u>7,320</u>

16. Staff costs

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

	2021	2020
	£	£
Wages and salaries	1,508,913	1,355,001
Social security costs	108,027	91,221
Employer contributions to pension plans	<u>27,199</u>	<u>32,809</u>
	<u>1,644,139</u>	<u>1,479,031</u>

The average head count of employees during the year was 93 (2020: 86).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £45,699 (2020:£42,246).

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

18. Intangible assets

	Patents, trademarks and licences £
Cost	
At 1 June 2020	9,465
Additions	–
Other movements	(9,465)
At 31 May 2021	–
Amortisation	
At 1 June 2020	9,465
Charge for the year	–
Other movements	(9,465)
At 31 May 2021	–
Carrying amount	
At 31 May 2021	–
At 31 May 2020	–

19. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 June 2020	4,232	29,482	33,714
Additions	–	2,121	2,121
At 31 May 2021	4,232	31,603	35,835
Depreciation			
At 1 June 2020	3,860	27,779	31,639
Charge for the year	233	1,762	1,995
At 31 May 2021	4,093	29,541	33,634
Carrying amount			
At 31 May 2021	139	2,062	2,201
At 31 May 2020	372	1,703	2,075

20. Debtors

	2021 £	2020 £
Trade debtors	165,941	245,125
Prepayments and accrued income	92,304	42,674
Other debtors	3,475	11,444
	261,720	299,243

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

21. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	114,921	94,048
Accruals and deferred income	41,770	47,072
Social security and other taxes	57,311	67,980
Other creditors	14,746	8,908
	<u>228,748</u>	<u>218,008</u>

22. Deferred income

	2021	2020
	£	£
At 1 June 2020	22,816	21,121
Amount released to income	(10,279)	1,695
At 31 May 2021	<u>12,537</u>	<u>22,816</u>

Deferred income relates to hours billed to some individuals based on agreed support schedules, but not yet utilised. These hours are banked for later use by the individuals, as monthly usage varies.

23. Pensions and other post retirement benefits

At the year end £10,101 (2020 £8,908) was owed in respect of the previous months contributions and included within other creditors.

24. Analysis of charitable funds

Unrestricted funds

	At 1 June 2020	Income	Expenditure	At 31 May 2021
	£	£	£	£
General funds	<u>636,019</u>	<u>1,791,213</u>	<u>(1,723,040)</u>	<u>704,192</u>

	At 1 June 2019	Income	Expenditure	At 31 May 2020
	£	£	£	£
General funds	<u>609,509</u>	<u>1,610,007</u>	<u>(1,583,497)</u>	<u>636,019</u>

W.I.L.L Wirral Independent Living and Learning

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 June 2020 £	Income £	Expenditure £	At 31 May 2021 £
Restricted Fund - Local authority Covid Grants	<u>—</u>	<u>13,941</u>	<u>(13,941)</u>	<u>—</u>

	At 1 June 2019 £	Income £	Expenditure £	At 31 May 2020 £
Restricted Fund - Local authority Covid Grants	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

25. Analysis of changes in net debt

	At 1 Jun 2020 £	Cash flows £	At 31 May 2021 £
Cash at bank and in hand	<u>552,709</u>	<u>116,310</u>	<u>669,019</u>

26. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Later than 1 year and not later than 5 years	<u>23,400</u>	<u>45,000</u>

27. Related parties

The charitable company is controlled by the Trustees

During the year, the close relatives of Trustees received support services from the charity, based on requirements assessed using the same procedures as other supported people, provided under the same terms and at the same rates.