



Annual Report & Accounts

31st March 2021

**Providing services that help disabled and older people with
care and support needs to remain living in their own home, in
the way they choose**

Company Registration No: 04624968
Registered Charity No: 1099020

**SERVICES FOR INDEPENDENT LIVING
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Angela Higham (Chair) Tom Misselbrook Margaret O'Neill John Rogers David Hughes Shirley Mackay Julie Thornby (Appointed 1 October 2020)
Company Secretary	Euan McPherson
Chief Executive	Euan McPherson
Charity number	1099020
Company number	04624968
Registered Office	1 Owen Way Leominster Enterprise Park Leominster Herefordshire HR6 0LA
Auditors	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
Bankers	Unity Trust Bank PLC Nine Brindleyplace Birmingham B1 2HB

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SERVICES FOR INDEPENDENT LIVING (A COMPANY LIMITED BY GUARANTEE) CHAIR'S WELCOME

FOR THE YEAR ENDED 31 MARCH 2021

Chair's Welcome

I am delighted to provide this introduction to the Services for Independent Living 2020 / 2021 report.

This, my first full year as Chair of SIL Trustees, has been a period none of us will forget with restrictions brought about by Covid impacting us all. Things changed notably in all of our lives affecting how we worked, our home lives, how we thought about and valued people and professions. These changes influenced all aspects of SIL's activities and I am incredibly proud of all our teams for how well they have risen to the huge challenge of Covid.

Whilst Covid brought with it many difficulties, there were positives arising from our experiences in managing and working within its constraints. I believe it is becoming clearer to the general public and to those who govern that care staff are critical to allowing older and disabled people to be independent, to continue living in their own home and critically, through their professional approach, keeping those who use their services, out of hospital. Those working in the care sector are as vital a part of our health service as the NHS and need to be recognised as a profession and more justly rewarded for their work. We look forward to the Government's promised social care reforms which we hope will address some wider, longstanding issues affecting how well social care can be provided.

At SIL our ethos in recognizing our staff as much as we can afford with financial reward, sick pay, training, development and modern and effective professional tools has had great pay back during this difficult year. Our staff were phenomenal during this crisis. They have done the hours and much more, with compassion and cheerfulness in these exceptionally trying times as demonstrated by the success stories and pictures in this report.

Our Management Team has been just that - a team that manages - right across the organisation. I am proud that the team did not stand still during this crisis but continued to develop the existing business and to consider other development opportunities. All whilst ensuring continuous supplies of PPE, keeping up to date with developments and financing impacted by Covid, introducing new methods of operation including managing working from home and continuing to consolidate.

Last year SIL invested in facilities and equipment. This year we concentrated on digital transformation with the introduction of new software to manage our data to ensure we increase our efficiency and quality of service. We recognise that technology is vital to dealing with upcoming challenges such as recruitment and resource difficulties. It will allow our care staff to concentrate on improving care plans with our service users and their families rather than coping with administration. Introducing these new systems and processes would have been arduous enough without Covid but SIL staff and management team did, and continue to do, just that.

So whilst it has been a difficult year it has been a successful year financially and in terms of business consolidation but above all it has been a year where we have bonded further together as an organisation - staff with their service users, team leaders and managers; the Management Team and the Trustees. I would like to end my welcome with an acknowledgement to my fellow Trustees – each brings to SIL specialist skills and differing personalities and life experiences. Thank you for your support and contribution

Angela Higham – Chair

SERVICES FOR INDEPENDENT LIVING (A COMPANY LIMITED BY GUARANTEE) CHIEF EXECUTIVE'S SUMMARY (continued)

FOR THE YEAR ENDED 31 MARCH 2020

Chief Executive's Summary

April 2020 – March 2021 was the year that truly tested SIL's resilience to the full and did not find us wanting.

The pandemic which closed our offices in March 2020, has probably been the biggest ever challenge to face social care and many sound organisations have closed because of the impact that Covid has had on service delivery.

Despite Covid severely affecting our Homecare Service in the winter of 2020-21, the organisation continued to provide effective care ensuring the mental and physical wellbeing of those supported by us. Other challenges our staff faced were concerns over PPE shortages, increased infection prevention and control measures, lockdowns, being pinged by track & trace and of course homeworking for all our office staff.

Naturally while managing these new difficulties, our staff still had to contend with other external pressures. We had floods early in the financial year which made accessing some service users' homes problematic and were thankful that we had had the foresight to purchase a 4-wheel drive vehicle for use by those having to reach affected areas.

However, SIL's staff rose to the challenge and thanks to methodical planning and forensic delivery of the services, our recent Service User Surveys and feedback across the organisation have shown that our service users felt they received the same level of care, compassion and attention to detail to which they have become accustomed.

At SIL we have always said our biggest asset is our staff and I can say without hesitation that right across the organisation this has proven yet again to be the case.

From our business support staff who went to the office daily to pick up telephone calls, email messages and post, arrange Zoom meetings and keep the office Covid-safe; and our support workers who daily put their own health and wellbeing on the line, yet still did their work without complaint, picking up additional shifts when required; from our office staff who created new ways of working, introduced new systems virtually overnight while still supporting their colleagues, front line workers and service users; and our senior managers who worked tirelessly in uncharted territory, ensuring business continuity and resilience; through to our dedicated board of trustees who have supported the organisation with insight and compassion, yet still maintained the drive for growth and development; each and every member of staff played their part in ensuring SIL adhered to its values and ethos and supported those who needed our help this year, more than ever.

And yet, in amongst the national turmoil, SIL continued to look for new opportunities for growth and development, some of which will be coming to fruition in the current financial year. We have maintained a strong financial position and continue to reward our employees with competitive staff benefits and pay, which lead to lower staff turnover, lower sickness rates and skilled staff. Recruitment was strong and we were able to increase our staffing by 20% during this financial year.

We are continuing to work flexibly, and homeworking will become a choice to existing and new staff joining SIL. Yet, remote working does not infer an indifference to our service users and colleagues. We will be there for everyone who uses our services and whether we are in the office or at our homes; in a meeting or a service users house, SIL will continue to be the provider of choice and the employer of choice in Herefordshire.

Euan McPherson – Chief Executive

**SERVICES FOR INDEPENDENT LIVING
(A COMPANY LIMITED BY GUARANTEE)
A YEAR IN THE LIFE OF SIL SERVICE USERS, STAFF AND TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

OUTSTANDING ACHIEVEMENTS



Support Worker Ruth Davies was awarded Home Care Worker 2020 at Sunshine Radio Pride Awards for the work she did in securing funding for a new standing frame for a service user. She also won the Domiciliary Care worker Award at the Health and Social Care awards 2020.

Ruth Davies – 'I would like to congratulate you on getting the Sunshine Pride Award for Care Worker of the year'

Euan McPherson and Paul Stephens won the Herefordshire Health and Social Care awards for Mental Health and Outstanding Contribution to Health and Social Care for their work running Hereford Men's Mental Health.



Every achievement both big and small is celebrated at SIL, and we hold awards at our AGM voted on by Service Users. Some of last years winners include: Katie Loughran, Chelsey Fulcher, Elaine Parry, Donna Tranter and the Whole Homecare Team

Chloe passed her driving test so she can join our team of homecare workers speeding round the county.



**SERVICES FOR INDEPENDENT LIVING
(A COMPANY LIMITED BY GUARANTEE)
A YEAR IN THE LIFE OF SIL SERVICE USERS, STAFF AND TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2021**



Congratulations to the following employees who have been studying additional qualifications:

Ruth Davies

Certificate in Understanding Safe Handling of Medications Level 2
Certificate in Nutrition and Health Level 2
Certificate in Common Health Conditions Level 2

Karen Bennett

Certificate in Dementia Awareness Level 2
Cleaning Principles Level 2
Sensory Impairment Level 3 & Dementia Level 3

Angela Wainwright

Creative and Therapeutic Activities in Health & Social Care Level 2
Certificate in Equality and Diversity Level 2

Linda Burgoyne

Certificate in Common Health Conditions Level 2
Certificate in Nutrition and Health Level 2
Certificate in the Principles of End of Life Care Level 3

Verity Sargeant

Certificate in the Principles of End of Life Care Level 3



Naomi Adams

Understanding Behaviour that Challenges Level 2
Certificate in Dementia Awareness Level 2

Naomi Seavor

Certificate in Understanding Safe Handling of Medications Level 2
The Principles of the Prevention and Control of Infection in Health Care Settings Level 2
Award in Supporting Individuals with Learning Disabilities Level 3

Alice Wynn

Certificate in Dementia Awareness Level 2
Certificate in the Principles of End of Life Care

Rob Simpkin

Certificate in Dementia Awareness Level 2
Certificate in Equality and Diversity Level 2

Joanne Turner

Certificate in the Principles of Dementia Care Level 2

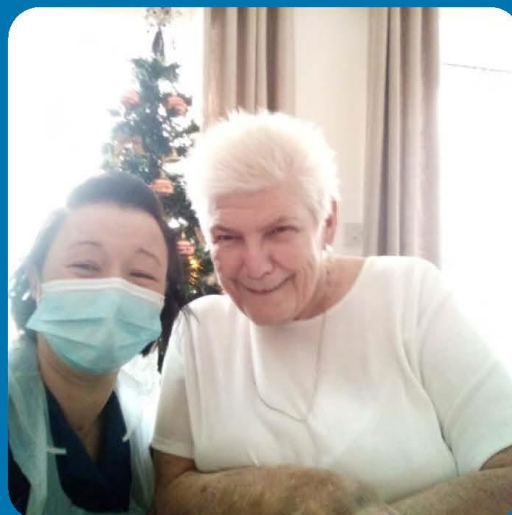
Congratulations Donna

Well done to Donna Tranter (Team Leader, ILH) who has successfully passed her Level 5 in Health and Social Care. Your hard work has paid off!

**SERVICES FOR INDEPENDENT LIVING
(A COMPANY LIMITED BY GUARANTEE)
A YEAR IN THE LIFE OF SIL SERVICE USERS, STAFF AND TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2021**



**SIL'S CARE
HEROES**



CHRISTMAS AT SIL

I would like to thank the board of directors for the lovely letter I received this morning and SIL for the Christmas present. It goes a long way to know you're appreciated. Happy Christmas to you all stay safe



Many Thanks for card & gifts-very much appreciated. SIL must be one of the best companies to work for in Hereford, I hope you have a good weekend and get chance to enjoy some christmassy things

We were very surprised to see Santa Claus visiting our house, as we arrived home yesterday. I felt some of the excitement of childhood. It was a very special moment. You have made this a very thoughtful company.



Congratulations, the bingo was a great success



**SERVICES FOR INDEPENDENT LIVING
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A YEAR IN THE LIFE OF SIL SERVICE USERS, STAFF AND TRUSTEES (continued)
FOR THE YEAR ENDED 31 MARCH 2021**



WELLBEING AT SIL

18th January - 30th January 2021

14 days of wellbeing

Coming From Monday 18th January 2021

- Connect
- Be Active
- Take Notice
- Keep Learning
- Give

Day 10 - Wellbeing

Wednesday 27th January 2021

Learn Something New

Just like Food nourishes our bodies, information and continued learning nourishes our minds.

2 1 comment Seen by 36

Like Comment

Paula Heath
I have recently discovered I love painting and decorating glassware. Never too late to learn new tricks (and crafts).

Like Reply 28

I was inspired to move my bum so did a 40min body attack vid online and now my legs don't seem to want to hold me up 🤔

"I have recently discovered that i love to paint and decorate glassware. It's never to late to learn something new."



This will be great - I am planning to do all 14 days

New Challenges were set:

- Complete the Nello 100 mile cycle ride
- Weight training
- my first ever running event
- fix motor home in time for school summer holidays

SERVICE USER HIGHLIGHTS



COMPLIMENTS

"I am so full of admiration for our support staff; whilst I'm able to hide away at home, they are bravely going about their roles in the community with the ever present risk of Covid. I send my best wishes to them all, especially those who are unwell with the virus and those who are working under such huge pressure. Never been prouder of where I work and my colleagues!"

Gemma, Karen, Millie and Chib- "Thank you so much to for organising last night's bingo. It was such good fun! Great prizes and a slick operation". From a colleague.

Shelagh Callaghan - Thank you for brightening my spirits during this frustrating time, please count this as a compliment which she so deserves. From a Service User

To say Sarah McGuigan is new to care I would not believe. Her confidence and will do attitude is fantastic. It's great when we have staff like Sarah who always step forward when they can.

**Katie Loughran, ILH Team Leader
"I would like to say how truly fantastic Katie is as my Team Leader. Katie keeps me up-to-date with any changes or issues and has also attended important meetings with me. I feel that my future is bright and feel very confident and happy with the support I receive." From a Service User**

SERVICES FOR INDEPENDENT LIVING (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

1. Introduction

The Trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

2. Structure, Governance & Management

2.1 Constitution

The charity is also a Company Limited by Guarantee and is therefore governed by Articles of Association. It was incorporated on 24 December 2002. Registered charity status was obtained on 15 August 2003. SIL works with all disabled and older people who can benefit from our services.

2.2 Our Charitable Objects

To relieve disabled people and their family carers through the provision and promotion of services which foster independent living and improve their conditions of life, and which assist disabled people and their family carers to actively participate in and integrate into society.

Our Vision (the change we would like to see)

To enable people affected by disabilities to exercise choice and control, to live independent lives, and to actively participate in society.

SIL's Mission

The provider of choice for individual care and support, empowering people to lead an independent life.

SIL's Guiding Principles:

- Partnership - working with individuals, groups and organisations to share knowledge and improve outcomes for disabled people.
- Respect - for all.
- Innovation - adapting efficiently and effectively to change and embracing new technology.
- Diversity - to be accepting of all people, both within and outside SIL.
- Equality - for all.
- Strength-based - maximising ability and not being constrained by disability.

2.3 Public Benefit

Trustees have carefully considered the public benefit duty and are satisfied that the organisation meets this requirement. All our activity is directed towards the benefit of disabled people and family carers with the aim of fostering equality through the provision of services and information.

2.4 Services provided in pursuit of public benefit:

- Independent Living @ Home - domiciliary care service for people with complex support needs
- SIL Homecare – general domiciliary care service

SERVICES FOR INDEPENDENT LIVING (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)

FOR THE YEAR ENDED 31 MARCH 2021

- Employment Law advice and information to disabled people employing their own staff through a direct payment
- Payroll and financial management services to disabled people employing their own staff

2.5 Achievement of objectives 2020/21

SIL supported approximately 300 people throughout Herefordshire in 2020/21 through the services outlined above. The people who use SIL's services include people with physical disabilities, learning disabilities, mental health, Acquired Brain Injuries and carers.

2.6 Governance

Consistent with our vision SIL is a service user led/ controlled organisation, having at least 50% disabled trustees, or family carers. A register of interest is maintained and declarations of potential conflicts of interests are a standing agenda item at monthly Board meetings. The Trustees also operate the following committees which report to the Board; Finance and Service Performance. Committee membership is determined by the skills and experience of individual Trustees.

2.7 Recruitment of Trustees

SIL uses various channels to attract and identify Trustees with the skills and knowledge to effectively direct the affairs of the charity, including external adverts.

Prospective Trustees complete an application form and a declaration of eligibility and have an interview with the Chair and Chief Executive. They are invited to attend three Board meetings, where they have speaking, but not voting, rights and are supplied with a role description / person specification / 'The Essential Trustee' guide. Post Board approval they sign a Contract / Code of conduct and Register of Interests. Access needs are determined in order to provide appropriate support and equipment. A comprehensive induction is provided.

In 2020/21 we were extremely grateful for the way our Trustees supported the Executive team during the pandemic adapting quickly to new ways of working and providing excellent attendance at all our meetings.

2.8 Evaluation of Board Performance

SIL has two standing committees (Service Performance and Finance) and a Board meeting on a monthly basis. In addition, a Remuneration Committee was set up and met three times to review staff pay and conditions and agree 2021/2022 pay increases.

All trustees have attended at least the minimum number of Board meetings

Quality & Impact

CQC Rating – Good
Disability Confident Leader Employer
ACAS Model Workplace

Also see section the preceding pages, a year in the life of SIL service users (SU), staff and Trustees.

2.9 Memberships

SIL is a member of the following organisations and Alliances

- United Kingdom Home Care Association
- National Council of Voluntary Organisations
- Disability Rights UK
- Dementia Action Alliance
- Making it Real (Think Local Act Personal)
- Herefordshire Disability United
- Herefordshire Voluntary Organisations Support Services (HVOSS)

SIL is a signatory to the Social Care Commitment; a promise to provide high quality social care services.

SERVICES FOR INDEPENDENT LIVING (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)

FOR THE YEAR ENDED 31 MARCH 2021

2.10 Annual Risk Assessment

In a year where our risks have been exposed and tested to the maximum the organisation has responded in a focused and efficient manner continuing to deliver our services to all our users. An assessment of our performance against our major risks is shown in the table below.

Risk Category	Specific Risk	Increase/(Decrease) in Year Scale 1-5
Human Resources	Staff Retention	0
	Staff Recruitment	4
	Training and Development	-2
Business Resilience	Management response	-3
	Staff Response	-4
	Disaster Recovery	-2
Competitiveness	Reputation	-2
	Efficiency	-3
	Assistive Technology	2
Development	Strategic Direction	1
	Opportunities explored	-1
	Software enhancements	-1
	Growth of existing services	-2

2.11 Organisational Structure

SIL promotes the employment of disabled people in line with our guiding principle, 'Using the skills of disabled people', and guarantees a job interview to disabled candidates meeting the essential criteria. Approximately 25% of staff are either disabled or have substantial caring responsibilities; our target is to achieve 30%. SIL holds the Disability Confident Leader' award.

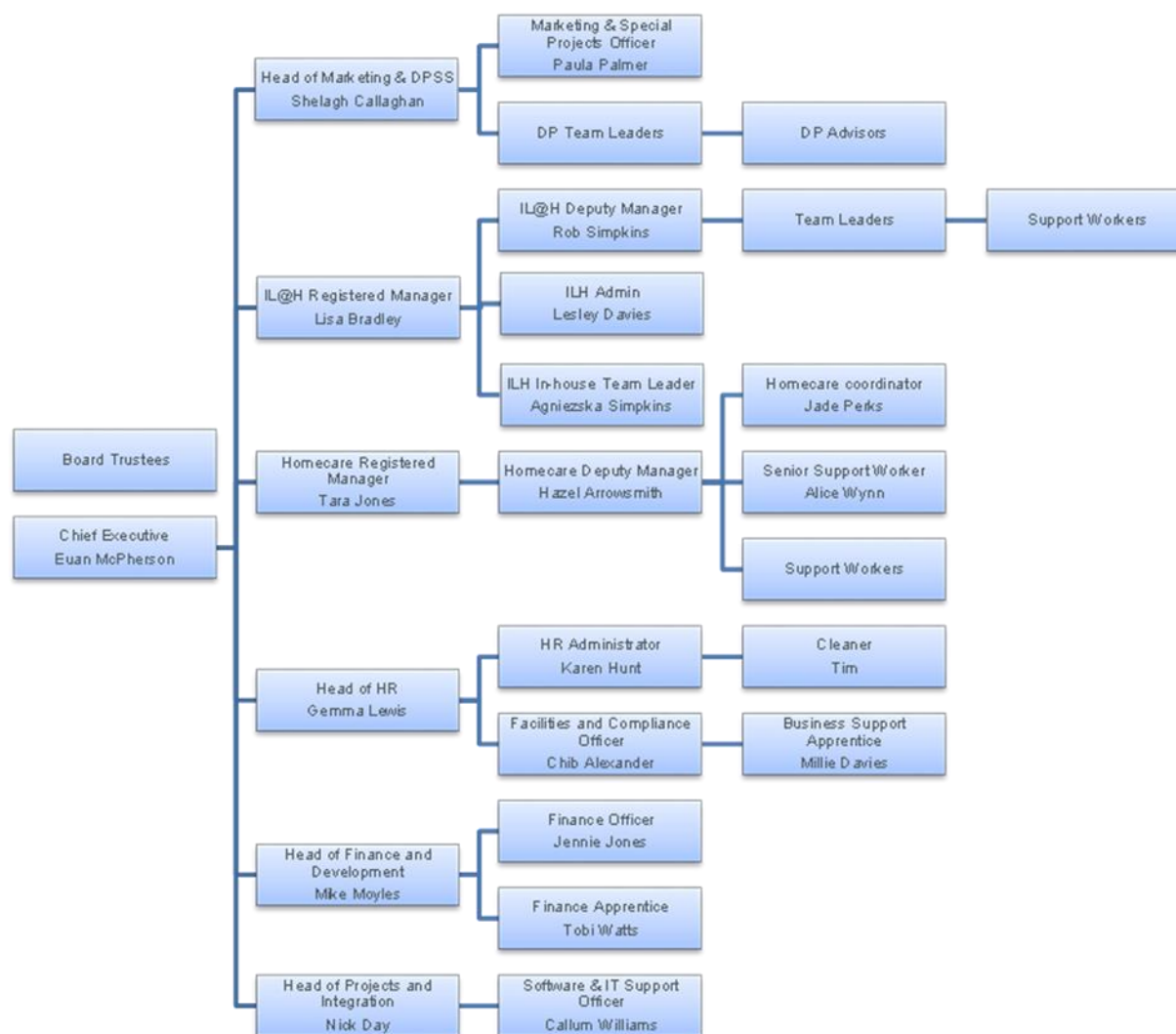
Staff are based at Head Office in Leominster. The Trustees delegate the day-to-day management ultimately to the Chief Executive, who heads a senior management team comprising Heads of Service, HR Manager and Finance Manager who report to the Board monthly. The remuneration of key management personnel is set by the Board of Trustees.

At 31 March 2021 SIL employed a headcount total of 104 staff 94 of whom were providing services and 10 support staff.

**SERVICES FOR INDEPENDENT LIVING
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)**

FOR THE YEAR ENDED 31 MARCH 2021

SIL Organogram



SERVICES FOR INDEPENDENT LIVING (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (continued)

FOR THE YEAR ENDED 31 MARCH 2021

3. Achievements and Successes in 2020/21

Listed below are some of our organisational successes. Examples of individual success stories can be found in the section - A year in the life of a SIL Service user, staff and trustees

- Maintained staff recruitment, turnover and sickness at sector leading levels
- Acquired and developed SIL Homecare
- Generated a surplus at year end
- CQC rating 'Good' across all areas
- Disability Confident Leader Status

4. Financial Review

The charity has achieved a surplus of £78,611 (2020 £79,548) this year. Total income has increased by £434,070 in comparison to last year, which was mainly as a result of the full year impact of our Homecare service acquisition

Reserves policy

The total funds held by the charity at the year-end amounted to £1,039,791 (2020 £961,180), this included restricted funds of £9,418 (2020 £9,418).

Free reserves which include the amount of unrestricted funds at the year excluding tangible fixed assets amounted to £614,355 (2020 £514,914).

The Trustees have decided that the unrestricted funds which have not been designated for a specific use together with the value of the head office building should be maintained at a level of the total cost of closure. The Trustees consider that this is a responsible way to maintain reserves and this level of reserves has been maintained throughout the year.

5. Plans and Priorities 2021-22

Our strategy for 2021/22 is to:

- Retain recruit and train our staff
- Launch at least one new service
- Make more opportunities available to our service users
- Celebrate our 25th Anniversary

Each service has a set of targets related to the strategy which are reported in monthly management reports to the board.

6. Disclosure of information to auditors

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

J Rogers
Trustee
Dated 23 September 2021

SERVICES FOR INDEPENDENT LIVING

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Services for Independent Living for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

SERVICES FOR INDEPENDENT LIVING

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF SERVICES FOR INDEPENDENT LIVING

Opinion

We have audited the financial statements of Services for Independent Living (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including 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 charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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.

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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

SERVICES FOR INDEPENDENT LIVING

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SERVICES FOR INDEPENDENT LIVING

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Extent to which the audit was considered capable of detecting irregularities including fraud

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride of fraud is made
- an understanding of the specific rules and regulations applicable to the client is obtained, including here all matters relating to safeguarding and the need for DBS clearance of staff
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the charity

SERVICES FOR INDEPENDENT LIVING

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF SERVICES FOR INDEPENDENT LIVING

Audit response to risks identified

- processes to test the outcomes of our assessment include, a review of Board minutes, analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, and information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.

- our understanding of the legal and regulatory framework as applicable to the company is reviewed alongside knowledge of the procedures put in place by the company in order to comply with the same

- it is established if there have been any instances of non-compliance with applicable laws and regulations, where there are such breaches, a full understanding, including gathering of relevant documentation appertaining to the event is obtained and assessed

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sarah Morley ACA (Senior Statutory Auditor)
for and on behalf of Kendall Wadley LLP

23 September 2021

Chartered Accountants
Statutory Auditor

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Kendall Wadley LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

SERVICES FOR INDEPENDENT LIVING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
Income from:					
Donations and legacies	3	36,681	17,606	54,287	328
Charitable activities	4	2,245,389	-	2,245,389	1,864,475
Investments	5	2,159	-	2,159	2,962
Total income		2,284,229	17,606	2,301,835	1,867,765
Expenditure on:					
<u>Charitable activities</u>					
Torfaen DPSS	6	-	-	-	2,541
ILH	6	1,590,751	-	1,590,751	1,414,236
Infection Control	6	-	17,606	17,606	-
Homecare	6	478,145	-	478,145	223,340
Hereford DPSS	6	136,722	-	136,722	148,100
Total charitable expenditure		2,205,618	17,606	2,223,224	1,788,217
Net incoming resources before transfers		78,611	-	78,611	79,548
Gross transfers between funds	10	-	-	-	-
Net income for the year/ Net movement in funds		78,611	-	78,611	79,548
Fund balances at 1 April 2020		951,762	9,418	961,180	881,632
Fund balances at 31 March 2021		1,030,373	9,418	1,039,791	961,180

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SERVICES FOR INDEPENDENT LIVING

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	328	-	328
Charitable activities	4	1,864,475	-	1,864,475
Investments	5	2,962	-	2,962
Total income		1,867,765	-	1,867,765
<u>Expenditure on:</u>				
<u>Charitable activities</u>				
Torfaen DPSS	6	-	2,541	2,541
ILH	6	1,414,236	-	1,414,236
Homecare	6	223,340	-	223,340
Hereford DPSS	6	148,100	-	148,100
Total charitable expenditure		1,785,676	2,541	1,788,217
Net incoming resources before transfers		82,089	(2,541)	79,548
Gross transfers between funds	10	(2,541)	2,541	-
Net income for the year/ Net movement in funds		79,548	-	79,548
Fund balances at 1 April 2019		872,214	9,418	881,632
Fund balances at 31 March 2020		951,762	9,418	961,180

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SERVICES FOR INDEPENDENT LIVING

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Goodwill	11	15,104		21,354	
Tangible assets	12	400,914		415,494	
		<u>416,018</u>		<u>436,848</u>	
Current assets					
Debtors	13	183,873		217,634	
Investments	14	342,069		85,824	
Cash at bank and in hand		256,487		397,492	
		<u>782,429</u>		<u>700,950</u>	
Creditors: amounts falling due within one year	15	(158,656)		(176,618)	
Net current assets			623,773		524,332
Total assets less current liabilities			<u>1,039,791</u>		<u>961,180</u>
Income funds					
Restricted funds	17	9,418		9,418	
Unrestricted funds		1,030,373		951,762	
		<u>1,039,791</u>		<u>961,180</u>	

SERVICES FOR INDEPENDENT LIVING

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The accounts were approved by the Trustees on 23 September 2021

J Rogers
Treasurer

A Higham
Chair

Company Registration No. 04624968

SERVICES FOR INDEPENDENT LIVING

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	20		130,752		132,916
Investing activities					
Purchase of intangible assets		-		(25,000)	
Purchase of tangible fixed assets		(17,671)		(169,928)	
Short term investments		(256,245)		(824)	
Interest received		2,159		2,962	
		<u> </u>		<u> </u>	
Net cash used in investing activities			(271,757)		(192,790)
Net cash used in financing activities			-		-
			<u> </u>		<u> </u>
Net decrease in cash and cash equivalents			(141,005)		(59,874)
Cash and cash equivalents at beginning of year			397,492		457,366
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			256,487		397,492
			<u> </u>		<u> </u>

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

Services for Independent Living is a private company limited by guarantee and was registered in England and Wales. The registered office is 1 Owen Way, Leominster Enterprise Park, Leominster, Herefordshire, HR6 0LA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Voluntary income is recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business, net of VAT.

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Creditors represent the amount the charity anticipates it will pay to settle a debt or a provision for goods and services it has received not yet invoiced, measured at settlement amount.

1.6 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over its life of 4 years,

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost for buildings, no depreciation on land
Fixtures, fittings & equipment	25% and 33% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

Cash deposits where maturity exceeds three months are treated as short term investments and carried in current assets.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	-	-	-	328
Grants income	36,681	17,606	54,287	-
	<u>36,681</u>	<u>17,606</u>	<u>54,287</u>	<u>328</u>
Grants receivable for core activities				
Herefordshire Council - Infection control	-	17,606	17,606	-
Coronavirus government grants receivable	10,000	-	10,000	-
Coronavirus job retention scheme	26,681	-	26,681	-
	<u>36,681</u>	<u>17,606</u>	<u>54,287</u>	<u>-</u>

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	ILH	Homecare	Hereford DPSS	Total 2021	Total 2020
	£	£	£	£	£
Charitable activities income	1,667,925	412,995	164,469	2,245,389	1,864,475
Analysis by fund					
Unrestricted funds	1,667,925	412,995	164,469	2,245,389	
	1,667,925	412,995	164,469	2,245,389	
For the year ended 31 March 2020					
Unrestricted funds	1,491,249	208,179	165,047		1,864,475
	1,491,249	208,179	165,047		1,864,475

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	2,159	2,962

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Torfaen DPSS	ILH	Infection Control	Homecare	Hereford DPSS	Total 2021	Total 2020
	£	£	£	£	£	£	£
Staff costs	-	1,297,974	16,602	351,628	108,987	1,775,191	1,444,864
Depreciation and impairment	-	-	-	6,854	8	6,862	4,048
Travel expenses	-	3,947	-	34,215	71	38,233	21,027
Training expenses	-	27	252	428	165	872	6,017
Telephone	-	9,066	-	3,884	-	12,950	5,808
Print, postage and stationery	-	4,000	-	1,314	-	5,314	4,010
Resources	-	382	752	-	851	1,985	5,411
Consumables and other	-	18,780	-	9,046	4,746	32,572	26,733
	-	1,334,176	17,606	407,369	114,828	1,873,979	1,517,918
Share of support costs (see note 7)	-	252,515	-	69,654	21,547	343,717	263,212
Share of governance costs (see note 7)	-	4,060	-	1,122	347	5,529	7,087
	-	1,590,751	17,606	478,145	136,722	2,223,224	1,788,217

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

(Continued)

	Torfaen DPSS	ILH	Infection Control	Homecare	Hereford DPSS	Total 2021	Total 2020
Analysis by fund							
Unrestricted funds	-	1,590,751	-	478,145	136,722	2,205,618	
Restricted funds	-	-	17,606	-	-	17,606	
	-	1,590,751	17,606	478,145	136,722	2,223,224	
For the year ended 31 March 2020							
Unrestricted funds	-	1,414,236	-	223,340	148,100		1,785,676
Restricted funds	2,541	-	-	-	-		2,541
	2,541	1,414,236	-	223,340	148,100		1,788,217

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Staff costs	214,325	-	214,325	157,440	
Depreciation	31,638	-	31,638	16,564	
Heat and light	2,370	-	2,370	3,935	
Rates	2,030	-	2,030	2,309	
Building maintenance	13,053	-	13,053	6,548	
Print, postage and stationery	5,771	-	5,771	5,949	
Insurance	6,438	-	6,438	5,755	
Computer costs	28,570	-	28,570	19,379	
Accreditation fees	13	-	13	13	
Bank charges	3,492	-	3,492	3,234	
Subscriptions	1,412	-	1,412	1,076	
Consumables and other costs	10,390	-	10,390	10,143	
Cost of business acquisition	-	-	-	18,789	
Telephone	5,966	-	5,966	5,250	
Training	11,230	-	11,230	-	
Marketing	7,019	-	7,019	6,327	
Legal and Professional	-	-	-	500	
Accountancy	-	5,334	5,334	5,004	Governance
Committee meeting room hire	-	195	195	2,083	Governance
	<u>343,717</u>	<u>5,529</u>	<u>349,246</u>	<u>270,299</u>	
Analysed between Charitable activities	<u>343,717</u>	<u>5,529</u>	<u>349,246</u>	<u>270,299</u>	

The above costs are apportioned to charitable activities on a time spent basis.

Governance costs includes payments to the auditors of £4,300 (2020- £4,300) for audit fees.

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Direct charitable activity	94	83
Support	10	9
	<u>104</u>	<u>92</u>

Employment costs

	2021 £	2020 £
Wages and salaries	1,810,602	1,465,012
Social security costs	134,591	101,075
Other pension costs	44,323	36,217
	<u>1,989,516</u>	<u>1,602,304</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, none of the trustees were reimbursed for travel expenses (2020 - one, reimbursed £141).

10 Transfers

A transfer of £nil (2020 £2,541) has been made from unrestricted to restricted funds to cover the deficit incurred on the DPSS service.

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Intangible fixed assets

	Goodwill £
Cost	
At 1 April 2020 and 31 March 2021	25,000
Amortisation and impairment	
At 1 April 2020	3,646
Amortisation charged for the year	6,250
At 31 March 2021	9,896
Carrying amount	
At 31 March 2021	15,104
At 31 March 2020	21,354

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	453,898	112,141	15,250	581,289
Additions	5,863	11,808	-	17,671
At 31 March 2021	459,761	123,949	15,250	598,960
Depreciation and impairment				
At 1 April 2020	95,337	68,566	1,892	165,795
Depreciation charged in the year	5,490	22,837	3,924	32,251
At 31 March 2021	100,827	91,403	5,816	198,046
Carrying amount				
At 31 March 2021	358,934	32,546	9,434	400,914
At 31 March 2020	358,561	43,575	13,358	415,494

13 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	146,579	197,254
Other debtors	25,266	14,702
Prepayments and accrued income	12,028	5,678
	183,873	217,634

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Current asset investments

	2021 £	2020 £
Unlisted investments	342,069	85,824
	<u> </u>	<u> </u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	35,815	34,918
Trade creditors	22,683	59,705
Other creditors	21,473	9,124
Accruals and deferred income	78,685	72,871
	<u> </u>	<u> </u>
	<u>158,656</u>	<u>176,618</u>

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £44,323 (2020 £36,217).

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019	Resources expended	Transfers	Balance at 1 April 2020	Movement in funds			Balance at 31 March 2021
	£	£	£	£	Incoming resources	Resources expended		£
Direct payment support service (Torfaen)	-	(2,540)	2,540	-	-	-		-
Wish Fund	9,418	-	-	9,418	-	-		9,418
Infection Control	-	-	-	-	17,606	(17,606)		-
	<u>9,418</u>	<u>(2,540)</u>	<u>2,540</u>	<u>9,418</u>	<u>17,606</u>	<u>(17,606)</u>		<u>9,418</u>

Direct payment support service (Torfaen) - This fund represents funding received under a service level agreement from Torfaen Council amounting to £91,390 which ceased in 2019.

Wish Fund - Monies received to provide the Information advice and Signposting Hub Service to coordinate information relating to well-being healthcare and support available in Herefordshire.

Infection Grant - Monies received from Covid 19 grant funds

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Intangible fixed assets	15,104	-	15,104	21,354	-	21,354
Tangible assets	400,914	-	400,914	415,494	-	415,494
Current assets/ (liabilities)	614,355	9,418	623,773	514,914	9,418	524,332
	<u>1,030,373</u>	<u>9,418</u>	<u>1,039,791</u>	<u>951,762</u>	<u>9,418</u>	<u>961,180</u>

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2021 £	2020 £
Aggregate compensation	<u>78,888</u>	<u>79,744</u>

Transactions with related parties

At the year end £207,127 (2020 - £1,138,898) cash was being held separately in a client bank account by the charity on behalf of its service users in connection with the Payroll and Managed Accounts Service, to which the charity operates in an agent capacity.

During the year 2 (2020 : 3) trustees received services from the charity amounting to £38,159 (2020-£92,264), at the balance sheet date £2,185 (2020 - £520) was outstanding.

SERVICES FOR INDEPENDENT LIVING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

20 Cash generated from operations

	2021 £	2020 £
Surplus for the year	78,611	79,548
Adjustments for:		
Investment income recognised in profit or loss	(2,159)	(2,962)
Depreciation and impairment of tangible fixed assets	38,501	20,612
Movements in working capital:		
Decrease/(increase) in debtors	33,761	(34,583)
(Decrease)/increase in creditors	(17,962)	70,301
Cash generated from operations	<u>130,752</u>	<u>132,916</u>

21 Analysis of changes in net funds

The charity had no debt during the year.