

REGISTERED COMPANY NUMBER: 05480761 (England and Wales)  
REGISTERED CHARITY NUMBER: 1120611

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**Wiltshire Centre for Independent Living**  
**Limited**

Monahans  
Chartered Accountants  
Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

**Wiltshire Centre for Independent Living**  
**Limited**

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**for the Year Ended 31 March 2022**

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**Wiltshire Centre for Independent Living**  
**Limited (Registered number: 05480761)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's purposes as set out in the objects contained in the company memorandum of association are to promote the ability for all disabled people (with physical or sensory impairment, learning difficulties or mental health issues or who are frail through old age) to live independently as full citizens with equal rights and equal opportunities.

The aims of our charity are to provide the support required to achieve this by the provision of a range of services that directly support disabled people in Wiltshire. This is based on the principle that that the user chooses the support they want rather than having to take what is offered to them.

**Values Statement**

- **What we believe:** We passionately believe that all people have an equal right to live independent and full lives.
- **Who we are:** We are a disabled people's user led organisation. We are led by people with lived experience. We are values led and believe in the power of people and communities.
- **What we do:** We promote choice and control so that everyone we work with can live the life of their choosing. We ensure all our work is led by the disabled people we work for. We support and celebrate the growth of inclusive communities.
- **Who we support:** All our work is person centred: enabling people to live the life of their choosing. We work to people not systems; rather than trying to fit people into service boxes, we work alongside them, in the context of their lives. We ensure that they have the right information at the right time so that people have choice and control over how they live their life. This work is underpinned by a flexible and positive approach. We work in partnership other voluntary sector organisations and with health and social care locally.
- **How we do it:** Under the Equality Act 2010 the Definition of disability is any person who has a physical or mental impairment that has a 'substantial' and 'long-term' negative effect on their ability to do normal daily activities.

**How our activities deliver public benefit**

The charity is governed by disabled people and exists to support disabled people in Wiltshire to achieve independent living and live well as part of their communities. This involves breaking down the barriers to disabled people to have more choice and control in their lives and get the right support when they require it. This is achieved through offering services such as payroll and banking for direct payment users and self-funders to access, providing information and guidance on relevant issues, workshops and meetings, and co-producing all our work while challenging, when appropriate, both locally and nationally on Independent Living issues.

The management committee have paid due regard to guidance issued by the Charity Commission in deciding what activities are provided and consider that they have acted in the public benefit.

**Wiltshire Centre for Independent Living  
Limited (Registered number: 05480761)**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**OBJECTIVES AND ACTIVITIES**

**Aims and performance:**

We review our aims, objectives and activities each year, looking at what we achieved and the outcomes of our work in the previous 12 months. We look at the success of each key activity and the benefits they have brought to those groups of people we are set up to support. It also ensure our aims, objectives and activities remain focussed on our stated purposes.

Our 2019 - 2024 Strategic Plan covers more challenges and opportunities than ever, reflecting the world in which we live and work. The plan provides a practical framework for the organisation and it measures and prepares for the changes ahead, including the political landscape of change being shaped for individuals and communities that will potentially influence the work of our sector.

Our work is at the heart of local communities, cutting across class, race and gender divides. We build on relationships and social connections, reaching those who are considered harder to reach. As such, our work is a huge part of the solution to well-being and social isolation, both of which are high on the national and local policy agenda. Our plans over the following years reflect the increasing opportunities for our work in engaging people through a range of activities and services and building trusted relationships.

During this 2019 - 2024 period of strategic planning we will witness a pace of change and rapid advances in the use of new technologies emerging. This will include the use of new online tools to include and connect people with extra innovative telecare tools to support people to live independently and well. Wiltshire CIL will work to be part of this initiative and ensure the voice of service users is heard and implicit in all we do. Wiltshire CIL will continue to find solutions locally, working alongside people to address issues and ensure people are supported in the long-term work plan to deliver on the rights and aspirations of people and communities. This strategy therefore is a working document that will be updated to ensure it is relevant to and informed by the changing needs of disabled and older people in Wiltshire. It will continue to demonstrate the development and future growth required for Wiltshire CIL.

Six Strategic aims determine our work during this period, and we judge our success against them.

1. We will continue to offer a range of effective and personalised support to meet the day to day needs of disabled people in receipt of direct payments and/or personal health budgets.
2. We will continue to develop opportunities and strands of work that will increase the choice and control people have over their own lives.
3. We will support people to live independently and well as integrated and valued members of their communities.
4. Our core work will support all disabled people to have a voice and to express their views through participation and co-production of all services.

How we work to support these aims:

5. Our structures will deliver innovative and meaningful outcomes while encouraging and supporting disabled people to become active participants in society.
6. We will develop our services to become a self-sustaining and socially responsible organisation.

We set a target of Key Performance Indicators (KPIs) to guide the overall strategy, using a range of resources to gain a deeper understanding of the activities we deliver that have most impact and prioritise those activities accordingly.

We ensure robust organisational governance which is crucial to delivering our progress through undertaking regular governance and impact reviews. Monitoring reports are presented to the Board of Trustees on a quarterly basis to inform the direction of work and to ensure compliance with the agreed work plans. Quarterly monitoring reports are in place under the public sector contracts and work is regularly reviewed.

Our full Strategic Plan can be viewed here:

<https://www.wiltshirecil.org.uk/wp-content/uploads/2019/08/Strategic-Plan-2019-2024.pdf>

**The significance of volunteers in our activities**

Wiltshire CIL is able to provide the support to its users with the dedication of its management committee, all of whom are volunteers, and its staff. All contribute significantly to the provision of our services.

**Wiltshire Centre for Independent Living  
Limited (Registered number: 05480761)**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**ACHIEVEMENT AND PERFORMANCE**

**SIGNIFICANT CHARITABLE ACTIVITIES AND ACHIEVEMENTS AGAINST OBJECTIVES**

The work delivered by Wiltshire CIL during the year has been in accordance with the objects of the charity to provide access to information, advice, peer support and service support to disabled people to live independently, and particularly to those using Personal Budgets through a Direct Payment from Wiltshire Council. This year we have focused on bringing the Wiltshire CIL team back together post Covid-19 lockdowns, consolidating what we do and getting back out into our communities. The activities of Wiltshire CIL have been:

- The return to community facing work in our Community Connecting and User Engagement teams.
- Successfully transitioning to a new senior management team, including a new CEO, Personalisation Lead and Head of Community Services. Providing continuity to the staff team.
- Continued involvement in the development of the new Integrated Care system at a Wiltshire, and Bath, Swindon and Wiltshire (BSW) level.
- Evaluation of the cost effectiveness of our Primary Care Network (PCN) contracts, and strategy to move forward with these contracts.
- Successful return to the office for all staff following Covid-19 related office closures.
- Work with Wiltshire Council and Wiltshire Clinical Commissioning Group (CCG) to continue to develop personalisation strategy, which has included Personal Health Budgets and Direct Payments.
- Outsourcing of our internal payroll service to PayPacket Ltd, experts in direct payment payroll, to create a more cost effective and sustainable service, with no disruption to direct payment recipients.
- Continue to influence at a local and national level, including meeting the Secretary of State for Health and Social Care & Disabilities Minister.
- Strengthening our User Engagement and Community Connector work through attracting smaller projects with funding.
- Securing contracts for the 2022 - 2023 financial year with new commissioners, including Public Health and Wiltshire Council.
- Through our co-production activities, influencing Wiltshire Health & Social Care and contributing to new strategies on accommodation and transition from children to adult services.
- Creating a knowledge base of over 2000 response from disabled people in Wiltshire, reporting what they need to live a good life and using this to promote and champion the rights of disabled people.

A fuller account of our activities during the year can be found in our annual report published on our website or available in other formats from our office, on request.

**FINANCIAL REVIEW**

**Financial position**

The Income and Expenditure Account for the year shows total income of £971,478 [2021: £987,722] which is down on the previous year by £16,244. Total expenditure for the year was £984,194 [2021: £853,953] which is up by £130,241 on the previous year. The net deficit for the year was £12,716 [2021: £133,769 surplus] - the total year end funds (including restricted funds carried forward) is £352,484 [2021: £365,200].

Restricted funds at 31 March 2022 were £63,687. Tangible fixed assets at 31 March 2022 were £5,295. Free reserves (being unrestricted funds less funds held as restricted and as tangible fixed assets) were £283,502.

**Reserves policy**

The management committee has examined the charity's requirements in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure as a cushion for any unexpected liabilities. The reserves are needed to meet the working capital requirements of the charity and the board of trustees are confident that the current level of reserves, at £283,000, is sufficient to be able to continue the current activities of the charity in the event of a significant drop in funding.

**FUTURE PLANS**

The strategic plan for Wiltshire CIL produced for 2019 - 2024 remains in line with the aims and objectives set out within the business plan for its achievements.

This year we have consolidated our work on the Primary Care Networks and Clinical Commissioning Group contracts and secured a further Community Connecting project with Public Health, which will start in the next financial year. We have also secured extensions to our User Engagement and Direct Payment Support Service contracts. We have looked to make the Direct Payment contract more efficient and cost effective by outsourcing the payroll element of the service to a third party provider.

The fundraising strategy will focus on general income to support the continued work of Wiltshire CIL around independent living in the next 12 month period.

**Wiltshire Centre for Independent Living  
Limited (Registered number: 05480761)**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 5 June 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**Recruitment and appointment of new trustees**

The charity's board comprises a Chair and shall not be less than five nor more than ten trustees. Appointment of trustees is governed by the company's Memorandum and Articles of Association. Trustees may at any time co-opt any person duly qualified to be appointed as a trustee.

Trustees are appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. At the end of the three-year period, the trustee is offered the option of a further three years appointment. A six-year appointment is the most time any trustee can serve on the Management Committee. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. Vacancies for trustees are advertised and applicants are interviewed following shortlisting and references taken up.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in the accounts. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up. The charity is operated by disabled people to promote all aspects of Independent Living for disabled people.

The trustee board makes all strategic decisions.

**Organisational structure and how the charity makes decisions**

The board of trustees meets at least every 3 months and is responsible for the strategic direction and policy of the charity, together with considering matters relating to the organisation's strategy, policy, monitoring performance, regulatory matters, and governance.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive Officer (CEO) along with The Head of Community Services, Personalisation Lead, Direct Payment Manager and the Finance & Office Manager. The CEO is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

**Induction and training of new trustees**

On appointment, trustees receive a full induction pack, attend induction training for trustees, as well as organisation induction training. External training is used where relevant, together with appropriate publications.

The trustee induction pack comprises of the following:

- Introduction to Wiltshire CIL
- What is a Charity?
- What is a Trustee?
- 7 Principles that should guide public figures
- Who can't be a Charity Trustee?
- Responsibilities
- Liabilities
- Role Descriptions for Honorary Officers
- Code of Governance for Trustees
- (Most recent) Annual Report/ Trustee Report & Accounts
- Articles and Memorandum of Association
- Trustee Declaration
- Nomination for Trustee Board Membership
- Declaration of Conflicts of Interest
- The Essential Trustee (Charity Commission)
- The Essential Trustee - 6 main duties (Charity Commission)

**Key management remuneration**

The senior management team comprises the trustees and key management staff of the charity responsible for directing and controlling, running and operating the charity on a day-to-day basis. The pay of senior staff is managed in accordance with a scheme of remuneration for all staff and has been adjusted dependent on the circumstances of the charity. The board of trustees considers the affordability of pay increases annually.

**Wiltshire Centre for Independent Living  
Limited (Registered number: 05480761)**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that as far as possible, systems are in place to mitigate exposure to the major risks. Our adopted risk policy states 'Wiltshire CIL should have unrestricted reserves of between three and six months running costs.' With large contracts to provide services with Wiltshire Council and Wiltshire Clinical Commissioning Group (CCG), we recognise the need to review risk regularly and mitigate them as much as possible.

Attention has also been focused on non-financial risks arising from fire, health and safety of staff and volunteers, data protection and other risks which are managed by ensuring the organisation has robust policies and procedures in place with regular and appropriate training for staff and volunteers, including the new risks to the health and wellbeing of our clients, staff and volunteers due to Covid-19.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
05480761 (England and Wales)

**Registered Charity number**  
1120611

**Registered office**  
11 Couch Lane  
Devizes  
Wiltshire  
SN10 1EB

**Trustees**  
S Denmark  
R Dickenson  
B Hollands  
P Putland  
C Shirley  
G Woollan  
D Mackay-Morris (resigned 9.12.21)  
H Tucker (resigned 25.11.21)  
R Selkridge (resigned 10.11.21)  
F Greenman (resigned 5.5.21)


Chief Executive Officer - Mary Reed

**Company Secretary**  
M Reed

**Independent Examiner**  
James Gare FCA DChA  
Monahans Chartered Accountants  
Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

**Bankers**  
Lloyds TSB Bank Plc  
29 High Street  
Chippenham  
Wiltshire  
SN15 3HA

Approved by order of the board of trustees on 13<sup>th</sup> September 22 and signed on its behalf by:

  
Trustee  
SUSAN J. DENMARK

**Independent Examiner's Report to the Trustees of**  
**Wiltshire Centre for Independent Living**  
**Limited**

**Independent examiner's report to the trustees of Wiltshire Centre for Independent Living Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of \_ which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



James Gare FCA DChA  
Monahans Chartered Accountants  
Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

Date: ...29 September 2022.....



**Wiltshire Centre for Independent Living  
Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Advice and support		927,211	44,267	971,478	987,722
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Advice and support		914,574	69,620	984,194	853,953
<b>NET INCOME/(EXPENDITURE)</b>		12,637	(25,353)	(12,716)	133,769
<b>Transfers between funds</b>	16	<u>198,861</u>	<u>(198,861)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		211,498	(224,214)	(12,716)	133,769
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>77,299</u>	<u>287,901</u>	<u>365,200</u>	<u>231,431</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>288,797</u></u>	<u><u>63,687</u></u>	<u><u>352,484</u></u>	<u><u>365,200</u></u>

The notes form part of these financial statements

**Wiltshire Centre for Independent Living**  
**Limited (Registered number: 05480761)**

**Balance Sheet**  
**31 March 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	11	5,295	9,743
<b>CURRENT ASSETS</b>			
Debtors	12	37,553	72,548
Cash at bank and in hand		<u>436,297</u>	<u>285,146</u>
		473,850	357,694
<b>CREDITORS</b>			
Amounts falling due within one year	13	(126,661)	(2,237)
<b>NET CURRENT ASSETS</b>		<u>347,189</u>	<u>355,457</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>352,484</u>	<u>365,200</u>
<b>NET ASSETS</b>		<u>352,484</u>	<u>365,200</u>
<b>FUNDS</b>	16		
Unrestricted funds		288,797	77,299
Restricted funds		<u>63,687</u>	<u>287,901</u>
<b>TOTAL FUNDS</b>		<u>352,484</u>	<u>365,200</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

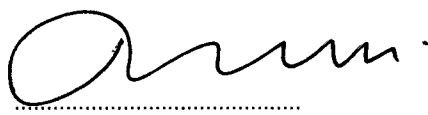
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 SEP 2022 and were signed on its behalf by:

  
.....  
Trustee  
**R. DICKINSON**

**Wiltshire Centre for Independent Living  
Limited**

**Cash Flow Statement  
for the Year Ended 31 March 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>152,235</u>	<u>88,035</u>
Net cash provided by operating activities		<u>152,235</u>	<u>88,035</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(1,084)</u>	<u>(2,550)</u>
Net cash used in investing activities		<u>(1,084)</u>	<u>(2,550)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		151,151	85,485
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>285,146</u>	<u>199,661</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>436,297</u></u>	<u><u>285,146</u></u>

The notes form part of these financial statements

**Wiltshire Centre for Independent Living  
Limited**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2022**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(12,716)	133,769
<b>Adjustments for:</b>		
Depreciation charges	5,532	4,553
Decrease/(increase) in debtors	34,995	(52,258)
Increase in creditors	<u>124,424</u>	<u>1,971</u>
<b>Net cash provided by operations</b>	<u><u>152,235</u></u>	<u><u>88,035</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>285,146</u>	<u>151,151</u>	<u>436,297</u>
	<u>285,146</u>	<u>151,151</u>	<u>436,297</u>
<b>Total</b>	<u><u>285,146</u></u>	<u><u>151,151</u></u>	<u><u>436,297</u></u>

**Wiltshire Centre for Independent Living  
Limited**

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

Wiltshire Centre for Independent Living is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. The registered office address, nature of the charity's operations and principal activities can be found in the Trustees' Report.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Legal status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment      -    25% on straight line basis

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Wiltshire Centre for Independent Living  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2022 £	2021 £
Grants and contracts	Advice and support	969,999	985,324
Service delivery and other earned income	Advice and support	<u>1,479</u>	<u>2,398</u>
		<u><u>971,478</u></u>	<u><u>987,722</u></u>

Grants received, included in the above, are as follows:

	2022 £	2021 £
Wiltshire Council	512,159	494,367
Wiltshire CCG	125,854	167,713
National Lottery	-	46,675
Primary Care Networks and other funders	302,861	235,371
Skills for Care	6,220	3,150
Wiltshire & Swindon Sport (WASP)	7,590	19,488
Wiltshire Community Foundation	123	13,893
NHS	933	4,667
ImberBus & Go South Ltd	6,000	-
Somerset County Council	<u>8,259</u>	<u>-</u>
	<u><u>969,999</u></u>	<u><u>985,324</u></u>

Government grants are disclosed above.

There were no unfulfilled conditions or other contingencies attached to these grants.

The charity has not directly benefited from any other forms of government assistance.

**Wiltshire Centre for Independent Living  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Advice and support	<u>982,144</u>	<u>2,050</u>	<u>984,194</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022 £	2021 £
Staff costs	819,080	731,720
Rent	21,346	27,107
Insurance	2,819	2,810
Light and heat	3,972	4,168
Telephone	9,442	13,230
Postage and stationery	8,695	9,063
Advertising	414	411
Training and travel	23,587	10,062
Seminar and workshop costs	2,119	160
Repairs and maintenance	5,691	1,495
IT and website	40,085	28,393
Subscriptions and publications	3,684	3,511
Legal and professional	-	168
Equipment	192	14,790
Sundry	12,095	1,462
Payroll costs	23,391	-
Depreciation	<u>5,532</u>	<u>4,553</u>
	<u>982,144</u>	<u>853,103</u>

**6. SUPPORT COSTS**

	Governance costs £
Advice and support	<u>2,050</u>

Support costs, included in the above, are as follows:

	2022 Advice and support £	2021 Total activities £
Accountancy and independent examination	<u>2,050</u>	<u>850</u>

**7. NET INCOME/(EXPENDITURE)**

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

	2022 £	2021 £
Depreciation - owned assets	5,532	4,553
Independent examination	2,050	850
Operating lease - rent	<u>19,410</u>	<u>27,107</u>

**Wiltshire Centre for Independent Living  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**9. STAFF COSTS**

	2022 £	2021 £
Wages and salaries	748,267	669,752
Social security costs	54,943	48,904
Other pension costs	15,870	13,064
	<u>819,080</u>	<u>731,720</u>

The Key Management Personnel of the charity consists of the Chief Executive Officer. The total amount of employee benefits (salary, employer's national insurance and employers pension contributions) paid to key management personnel in the year was £50,877.

The average monthly number of employees during the year was as follows:

	2022 <u>34</u>	2021 <u>37</u>
Employees		

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Advice and support	5,978	981,744	987,722
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Advice and support	287	853,666	853,953
<b>NET INCOME</b>	5,691	128,078	133,769
<b>Transfers between funds</b>	<u>(2,277)</u>	<u>2,277</u>	-
<b>Net movement in funds</b>	3,414	130,355	133,769
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	73,885	157,546	231,431
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>77,299</u>	<u>287,901</u>	<u>365,200</u>



**Wiltshire Centre for Independent Living  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**11. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2021	51,500
Additions	<u>1,084</u>
At 31 March 2022	<u>52,584</u>
<b>DEPRECIATION</b>	
At 1 April 2021	41,757
Charge for year	<u>5,532</u>
At 31 March 2022	<u>47,289</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>5,295</u>
At 31 March 2021	<u>9,743</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
VAT	1,413	-
Grants receivable	<u>36,140</u>	<u>72,548</u>
	<u>37,553</u>	<u>72,548</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Social security and other taxes	12,153	-
Other creditors	2,693	-
Accruals and deferred income	<u>111,815</u>	<u>2,237</u>
	<u>126,661</u>	<u>2,237</u>

Deferred income of £96,000 (2021: £nil) relates to a contract that was not started until post year end.

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	21,277	23,360
Between one and five years	<u>13,575</u>	<u>34,852</u>
	<u>34,852</u>	<u>58,212</u>

**Wiltshire Centre for Independent Living  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	5,295	-	5,295	9,743
Current assets	314,163	159,687	473,850	357,694
Current liabilities	<u>(30,661)</u>	<u>(96,000)</u>	<u>(126,661)</u>	<u>(2,237)</u>
	<u>288,797</u>	<u>63,687</u>	<u>352,484</u>	<u>365,200</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	77,299	12,637	198,861	288,797
<b>Restricted funds</b>				
Wiltshire Council - direct payment contract	47,831	-	(47,831)	-
Intensive Community Connector (CCG)	37,970	(26,818)	-	11,152
Lottery - COVID19 project	14,776	(4,263)	(10,513)	-
PCN - Local	10,203	-	(10,203)	-
HIU (MSW) - Wiltshire CCG	38,214	-	(38,214)	-
Skills for Care	-	3,858	(3,045)	813
GOGA (WASP)	8,481	6,749	(3,378)	11,852
WCF Catalyst Fund (PCNs)	4,164	(1,439)	-	2,725
WCF IT Loan Service	1,195	(1,195)	-	-
User Engagement	86,031	-	(86,031)	-
NHS Community Link Worker PCN	4,667	(4,667)	-	-
WCF (foundation)	2,463	(2,463)	-	-
Sport England (WASP)	2,154	(2,154)	-	-
WCF (IWill) - Robotics	3,090	(1)	(3,089)	-
Community Work (WCF) 2021	3,119	(7,820)	4,701	-
PCN General - Wiltshire CCG	23,543	1,514	-	25,057
Bus Consultation	-	5,457	-	5,457
Good Lives Project	-	7,889	(1,258)	6,631
	<u>287,901</u>	<u>(25,353)</u>	<u>(198,861)</u>	<u>63,687</u>
<b>TOTAL FUNDS</b>	<u>365,200</u>	<u>(12,716)</u>	<u>-</u>	<u>352,484</u>

**Wiltshire Centre for Independent Living  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	927,211	(914,574)	12,637
<b>Restricted funds</b>			
Intensive Community Connector (CCG)	80	(26,898)	(26,818)
Lottery - COVID19 project	-	(4,263)	(4,263)
Skills for Care	6,220	(2,362)	3,858
GOGA (WASP)	7,590	(841)	6,749
WCF Catalyst Fund (PCNs)	-	(1,439)	(1,439)
WCF IT Loan Service	123	(1,318)	(1,195)
NHS Community Link Worker PCN	933	(5,600)	(4,667)
WCF (foundation)	-	(2,463)	(2,463)
Sport England (WASP)	-	(2,154)	(2,154)
WCF (IWill) - Robotics	-	(1)	(1)
Community Work (WCF) 2021	-	(7,820)	(7,820)
PCN General - Wiltshire CCG	62	1,452	1,514
Bus Consultation	6,000	(543)	5,457
Co-production Children & Young People	15,000	(15,000)	-
Good Lives Project	8,259	(370)	7,889
	<u>44,267</u>	<u>(69,620)</u>	<u>(25,353)</u>
<b>TOTAL FUNDS</b>	<u>971,478</u>	<u>(984,194)</u>	<u>(12,716)</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	73,885	5,691	(2,277)	77,299
<b>Restricted funds</b>				
Wiltshire Council - direct payment contract	46,895	936	-	47,831
Intensive Community Connector (CCG)	-	37,970	-	37,970
Lottery - COVID19 project	-	14,776	-	14,776
PCN - Local	3,151	26,278	(19,226)	10,203
HIU (MSW) - Wiltshire CCG	19,273	18,941	-	38,214
Skills for Care	660	2,060	(2,720)	-
GOGA (WASP)	-	8,481	-	8,481
WCF Catalyst Fund (PCNs)	-	4,164	-	4,164
WCF IT Loan Service	-	1,195	-	1,195
User Engagement	57,268	28,763	-	86,031
NHS Community Link Worker PCN	-	4,667	-	4,667
WCF (foundation)	-	(2,534)	4,997	2,463
Sport England (WASP)	-	2,154	-	2,154
WCF (IWill) - Robotics	4,590	(1,500)	-	3,090
Community Work (WCF) 2021	12,136	(9,017)	-	3,119
PCN General - Wiltshire CCG	13,573	(9,256)	19,226	23,543
	<u>157,546</u>	<u>128,078</u>	<u>2,277</u>	<u>287,901</u>
<b>TOTAL FUNDS</b>	<u>231,431</u>	<u>133,769</u>	<u>-</u>	<u>365,200</u>

**Wiltshire Centre for Independent Living  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,978	(287)	5,691
<b>Restricted funds</b>			
Wiltshire Council - direct payment contract	325,367	(324,431)	936
Intensive Community Connector (CCG)	37,970	-	37,970
Lottery - COVID19 project	46,675	(31,899)	14,776
PCN - Local	231,791	(205,513)	26,278
HIU (MSW) - Wiltshire CCG	129,743	(110,802)	18,941
Skills for Care	3,150	(1,090)	2,060
GOGA (WASP)	9,488	(1,007)	8,481
WCF Catalyst Fund (PCNs)	4,200	(36)	4,164
WCF IT Loan Service	4,696	(3,501)	1,195
User Engagement	169,000	(140,237)	28,763
NHS Community Link Worker PCN	4,667	-	4,667
WCF (foundation)	4,997	(7,531)	(2,534)
Sport England (WASP)	10,000	(7,846)	2,154
WCF (IWill) - Robotics	-	(1,500)	(1,500)
Community Work (WCF) 2021	-	(9,017)	(9,017)
PCN General - Wiltshire CCG	-	(9,256)	(9,256)
	<u>981,744</u>	<u>(853,666)</u>	<u>128,078</u>
<b>TOTAL FUNDS</b>	<u>987,722</u>	<u>(853,953)</u>	<u>133,769</u>

IWill - Robotics - Wiltshire Community Fund - Giving young disabled people the opportunity to be co-researchers in the development of robotics for independent living.

Intensive Community Connector - Intensive CCNs - Supporting people in mental health crisis to get back on track.

Community Work 2021- Wiltshire Community Fund - To hold an inclusive event for young disabled people - 'Festival of the Future'

COVID-19 Project - National Lottery - To gather stories and experiences from people in Devizes during the Covid-19 Pandemic lockdown - 'Tales from the Town : celebrating strength in the community'

Primary Care Networks General Funding - Wiltshire CCG Community Connecting service - supporting people to live well in their community.

Skills for Care Training - Skills for Care - Training for individual employers and their personal assistants.

GOGA Project - Wiltshire & Swindon Sport - Supporting inclusive physical activity for disabled people.

PCN Catalyst Funding - Wiltshire Community Fund - Funds to provide extra support to individuals using the PCN Community Connecting service.

IT Loan Service - Wiltshire Community Fund - To purchase 6 tablets for loan during the Covid-19 pandemic and enabling people to remain connected.

Community Link Worker - NHS - To support the recruitment of the PCN Community Connectors.

Foundation - Wiltshire Community Fund - To support inclusive communities by signing up organisations to our MakeSomeoneWelcome campaign.

Sports England - Wiltshire & Swindon - Sport Getting those who had been isolating or shielding during Covid-19 back to being active.

**Wiltshire Centre for Independent Living  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. MOVEMENT IN FUNDS - continued**

Bus Consultation - ImberBus & Go South Ltd - To promote accessible transport and training bus drivers to be inclusive, in Wiltshire.

Co-production Children & Young People - Wiltshire Council - To find out what disabled young people want for their future.

Good Lives Project - Somerset County Council - To understand what a Good Life looks like for people with a learning disabilities in Somerset.

**Transfers between funds**

Following a review of the contracts for the following funds it has been determined that these funds are not restricted. Therefore a transfer has been made at 1 April 2021 to move the balance on these funds to the general fund.

Direct Payment contract (inc. Self Funders) - Wiltshire Council - Support service for disabled/older people [as individual employers] in receipt of a Direct Payment to pay for care at home.

User Engagement contract - Wiltshire Council - To provide activities giving disabled people a voice in the design and delivery of Health & Social Care services.

High Intensity User Service - Wiltshire CCG - Supporting people who regularly use A&E to live well in their community.

Local Primary Care Networks - Local PCNs - supporting people to live well in their community.

**17. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension scheme. The costs for the period was £15,870 (2021: £13,064). Contributions amounting to £2,138 were payable to the scheme at 31 March 2022 (2021: £nil) and are included within other creditors.

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**19. FUNDS RECEIVED AND HELD AS AGENT**

The charity has a contract for the provision of the Direct Payment Services against which it held funds received as an agent. Funds held by the charity as agent are not recognised as an asset in its Financial statements because the funds were not within its control. Consequentially, the receipt of funds as agent is not recognised as income nor is its distribution recognised as the agent's expenditure.

	2022
	£
Balance b/f	7,331
Incoming funds	3,850,847
Outgoing funds	<u>(3,850,745)</u>
Fund balance	<u><u>7,433</u></u>

The fee received by the charity acting as agent is recognised as its income. Similarly, any costs incurred by the charity in the administration of the agency arrangement are recognised as expenditure in the Financial Statements.