

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

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2023
for
Wiltshire Centre for Independent Living
Limited

Sumer Audit
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Wiltshire Centre for Independent Living
Limited

Contents of the Financial Statements
for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 7
Report of the Independent Auditors	8 to 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Cash Flow Statement	14
Notes to the Financial Statements	15 to 23

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

Report of the Trustees
for the Year Ended 31 March 2023

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 2023. 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 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 2023

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 2023

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 developing our co-production work and ensuring disabled people's voice is at the heart of service development and design and delivering and developing our core services. The activities of Wiltshire CIL have been:

- The launch of our key messages at our Spring Gathering:
We want what you want.
We want to live in a place called home.
We want relationships that really matter.
Real connection in real communities.
We may need support, but we want the right support.
We are not there yet!
- The start of our co-production with Wiltshire Council to transform social care.
- Continued involvement in the development of the new Integrated Care system at a Wiltshire and Bath and North East Somerset, Swindon and Wiltshire (BSW) level.
- Consolidation of Community Connector work.
- Successful transition to our new payroll company - PayPacket Ltd for direct payment users, making cost savings and delivering the same high-quality service.
- Starting our work with young disabled people from the ages of 12-15 years - working with Wiltshire Council Education and Skills and the #IWILL Fund to promote independent living and aspirational futures.
- The successful completion of the Wiltshire Inclusive Bus Project - a campaign for more inclusive bus travel in Wiltshire.

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 £1,074,757 [2022: £971,478] which is up on the previous year by £103,279. Total expenditure for the year was £850,404 [2022: £984,194] which is down by £133,790 on the previous year. The net surplus for the year was £224,353 [2022: deficit £12,716] - the total year end funds (including restricted funds carried forward) is £576,837 [2022: £352,484].

Restricted funds at 31 March 2023 were £155,372. Tangible fixed assets at 31 March 2023 were £1,180. Free reserves (being unrestricted funds less funds held as restricted and as tangible fixed assets) were £420,285.

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 £420,285, is sufficient to be able to continue the current activities of the charity in the event of a significant drop in funding.

Going concern

The trustees consider that it is appropriate to prepare the financial statements on a going concern basis. In 2023 the organisation is required to tender for two existing contracts. Should the organisation fail to win the bids, or the contracts are awarded at a lower value to their current value, this may have a detrimental impact on the organisation's operations and cash flows and indicates that a material uncertainty exists. The financial year is predicted to end with a surplus and this surplus is predicted to be sufficient to fund a significant part of expenditure in 2024/25. Additionally, there is the opportunity to release one of the two leased units in 2025 which would result in significant savings for the organisation. The trustees continue to investigate opportunities to enhance the long-term sustainability of the organisation, including new areas of business and current areas where financial performance can be improved. As a result, the trustees consider the going concern basis to be appropriate.

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

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Principal risks and uncertainties

The charity relies on various sources of funding, including local authority grants, commissioned services, and grant funding from trusts/foundations. Risk management is the process of identifying, evaluating, and controlling risks to the organisation. The aim is not to eliminate all risks entirely (this would be very difficult and not cost effective), but rather to reduce the risk to a level that the organisation is comfortable with.

Wiltshire CIL's risk management is focused on strategic planning and considering how the success of plans and projects effect the future. The risk management process is led by the CEO, the trustees and senior management team, who are responsible for managing risks as part of their job. It enables us to develop an approach that helps us to understand not only the risks but also the opportunities we face.

The service reflects the social model of disability and the empowerment of service users as a user led organisation through its board of trustees, policies, procedures and day to day practice. We have in place a robust strategic plan to guide and inform the structures in which we work, ensuring compliance through a legal and governance framework to mitigate unforeseen complications by methodically planning and effectively resourcing the service.

There is an annual process in place to report on how risk is managed (more often for large or complex projects) or whenever there are incidents that suggest the controls in place need updating. The emphasis is on managing risk, so the process focuses on actions to control risks. All papers and policies going to the board of trustees include a summary of the main risks and suggested mitigation. The CEO works to anticipate and highlight the potential of such risks with the aim of mitigation before reaching a crisis or negative impact on the organisation.

We establish a pro-active approach to managing risks that recognises we cannot identify every possible risk and we cannot eliminate risk; however, we can increase the organisation's capability to respond to unforeseen events.

The following areas are covered by our Risk Register:

- Governance
- External Factors
- Regulatory Factors
- Operational Factors
- Financial Factors

With large contracts for service provision with Wiltshire Council and the Integrated Care Board (ICB), we recognise the need to review risks regularly and mitigate them as much as possible. We recognise the risks attached to losing contracts when retendering, or contracts being awarded at a lower value to the current value.

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 developed our co-production work, and now work with younger people aged 12 upwards, as an additional contract. We have continued our work with the Clinical Commissioning Group (CCG), Primary Care Networks (PCNs) and Public Health and received extensions for our User Engagement and Direct Payment support contracts with Wiltshire Council.

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.

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.

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 2023**

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. We recognise the risks attached to losing contracts when retendering, or contracts being awarded at a lower value to the current value.

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.

Fund-raising Standards Information

The charity does not carry out any fundraising activities.

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 (resigned 22.11.22)
R Dickenson
B Hollands
P Putland (resigned 13.9.22)
C Shirley
G Woollan
M Doughty (appointed 12.1.23)
L Hunt-Skelley (appointed 22.11.22)
C Finch (appointed 22.11.22)

Senior Management Team:

Mary Reed - Chief Executive Officer
Kate Tutssel - Personalisation Lead
Louise Maddox - Direct Payment Manager
Polly Hannan - Finance & Office Manager

Company Secretary

M Reed

Auditors

Sumer Audit
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

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

**Report of the Trustees
for the Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wiltshire Centre for Independent Living Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Sumer Audit, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 12th October 2023 and signed on its behalf by:


.....
C Finch - Trustee

Report of the Independent Auditors to the Members of
Wiltshire Centre for Independent Living
Limited

Opinion

We have audited the financial statements of Wiltshire Centre for Independent Living Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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.

Material uncertainty related to going concern

We draw attention to note 2 in the financial statements, which indicates that if the charitable company is not successful in being awarded the contracts that are being retendered in 2023/24 it may not be able to continue to operate.

As stated in note 2, these events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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.

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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Other Matters

The comparative financial statements are unaudited.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Report of the Independent Auditors to the Members of
Wiltshire Centre for Independent Living
Limited

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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.

Report of the Independent Auditors to the Members of
Wiltshire Centre for Independent Living
Limited

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the provision of services to the elderly, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, employment law, Companies Act 2006 and Charity Law, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charity. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, management override, and potential lack of segregation of duties. Audit procedures performed by the audit engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- understanding and review of management's internal controls designed to prevent and detect irregularities, and fraud;
- review of the minutes of the Trustees meetings;
- designing audit procedures to incorporate unpredictability;
- performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- review of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of the Trustees and third-party advisors about actual and potential litigation and claims;
- testing transactions entered into outside of the normal course of the charity's business; and
- identifying and testing journal entries, in particular any journal entries with fraud characteristics such as journals with round numbers.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and the transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Gare FCA DChA (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Statutory Auditor
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date: 18 October 2023.....

Wiltshire Centre for Independent Living
Limited

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,258	-	1,258	-
Charitable activities	4				
Advice and support		847,166	226,333	1,073,499	971,478
Total		<u>848,424</u>	<u>226,333</u>	<u>1,074,757</u>	<u>971,478</u>
EXPENDITURE ON					
Charitable activities	5				
Advice and support		726,867	123,537	850,404	984,194
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	121,557 11,111	102,796 (11,111)	224,353 -	(12,716) -
Net movement in funds		132,668	91,685	224,353	(12,716)
RECONCILIATION OF FUNDS					
Total funds brought forward		288,797	63,687	352,484	365,200
TOTAL FUNDS CARRIED FORWARD		<u>421,465</u>	<u>155,372</u>	<u>576,837</u>	<u>352,484</u>

The notes form part of these financial statements

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

**Balance Sheet
31 March 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	1,180	5,295
CURRENT ASSETS			
Debtors	13	7,295	37,553
Cash at bank and in hand		611,772	436,297
		<u>619,067</u>	<u>473,850</u>
CREDITORS			
Amounts falling due within one year	14	(43,410)	(126,661)
NET CURRENT ASSETS		<u>575,657</u>	<u>347,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>576,837</u>	<u>352,484</u>
NET ASSETS		<u>576,837</u>	<u>352,484</u>
FUNDS	17		
Unrestricted funds		421,465	288,797
Restricted funds		155,372	63,687
TOTAL FUNDS		<u>576,837</u>	<u>352,484</u>

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 12 OCT 2023 and were signed on its behalf by:



.....
R Dickenson - Trustee

**Wiltshire Centre for Independent Living
Limited**

**Cash Flow Statement
for the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	175,475	152,235
Net cash provided by operating activities		<u>175,475</u>	<u>152,235</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,084)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(1,084)</u>
Change in cash and cash equivalents in the reporting period		<u>175,475</u>	<u>151,151</u>
Cash and cash equivalents at the beginning of the reporting period		<u>436,297</u>	<u>285,146</u>
Cash and cash equivalents at the end of the reporting period		<u><u>611,772</u></u>	<u><u>436,297</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 2023

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

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	224,353	(12,716)
Adjustments for:		
Depreciation charges	4,115	5,532
Decrease in debtors	30,258	34,995
(Decrease)/increase in creditors	(83,251)	124,424
Net cash provided by operations	<u>175,475</u>	<u>152,235</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	436,297	175,475	611,772
	<u>436,297</u>	<u>175,475</u>	<u>611,772</u>
Total	<u>436,297</u>	<u>175,475</u>	<u>611,772</u>

The notes form part of these financial statements

Wiltshire Centre for Independent Living
Limited

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

Wiltshire Centre for Independent Living is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. 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. 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.

Going concern

The trustees consider that it is appropriate to prepare the financial statements on a going concern basis. However, in 2023 the organisation is required to retender for two existing contracts. Should the organisation fail to win the bids, or the contracts are awarded at a lower value to their current value, this may have a detrimental impact on the organisation's operations and cash flows. In such a situation the Trustees would consider whether it would be appropriate to wind up the remaining activities and pass the excess funds to a similar organisation. Because the results of this tender are uncertain it indicates that a material uncertainty existed at the time of agreeing these financial statements. That said, the 2023/24 financial year is predicted to end with a surplus and this surplus is predicted to be sufficient to fund a significant part of expenditure in 2024/25. Additionally, there is the opportunity to release one of the two leased units in 2025 which would result in significant savings for the organisation. The trustees continue to investigate opportunities to enhance the long-term sustainability of the organisation, including new areas of business and current areas where financial performance can be improved. As a result, the trustees consider the going concern basis to be appropriate.

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.

Wiltshire Centre for Independent Living
Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. ACCOUNTING POLICIES - continued

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.

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. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,258	-
	<u>1,258</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants and contracts	Advice and support	1,072,073	969,999
Service delivery and other earned income	Advice and support	1,426	1,479
		<u>1,073,499</u>	<u>971,478</u>

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

	2023	2022
	£	£
Wiltshire Council	698,680	512,159
Wiltshire CCG	127,956	125,854
Primary Care Networks and other funders	227,417	302,861
Skills for Care	5,434	6,220
Wiltshire & Swindon Sport (WASP)	7,590	7,590
Wiltshire Community Foundation	4,996	123
NHS	-	933
ImberBus & Go South Ltd	-	6,000
Somerset County Council	-	8,259
	<u>1,072,073</u>	<u>969,999</u>

Wiltshire Centre for Independent Living
Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. INCOME FROM CHARITABLE ACTIVITIES - continued

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.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Advice and support	839,604	10,800	850,404

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	641,125	819,080
Rent	26,047	21,346
Insurance	3,463	2,819
Light and heat	3,736	3,972
Telephone	7,359	9,442
Postage and stationery	7,327	8,695
Advertising	325	414
Training and travel	25,287	23,587
Seminar and workshop costs	3,486	2,119
Repairs and maintenance	6,133	5,691
IT and website	4,576	40,085
Subscriptions and publications	22,781	3,684
Equipment	623	192
Sundry	6,223	12,095
Payroll costs	76,998	23,391
Depreciation	4,115	5,532
	<u>839,604</u>	<u>982,144</u>

7. SUPPORT COSTS

	Governance costs £
Advice and support	10,800

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

	2023 Advice and support £	2022 Total activities £
Auditors' remuneration	10,800	-
Accountancy and independent examination	-	2,050
	<u>10,800</u>	<u>2,050</u>

**Wiltshire Centre for Independent Living
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	10,800	-
Depreciation - owned assets	4,115	5,532
Independent examination	-	2,050
Operating lease - rent	23,360	19,410
Operating leases - other	1,400	-
	<u>28,675</u>	<u>26,992</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

3 (2022: 2) trustees were reimbursed expenses totalling £163 (2022: £50).

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	583,889	748,267
Social security costs	45,729	54,943
Other pension costs	11,507	15,870
	<u>641,125</u>	<u>819,080</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 £57,254 (2022: £50,877).

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

	2023	2022
	<u>28</u>	<u>34</u>
Employees		

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Advice and support	<u>927,211</u>	<u>44,267</u>	<u>971,478</u>
EXPENDITURE ON			
Charitable activities			
Advice and support	<u>914,574</u>	<u>69,620</u>	<u>984,194</u>
NET INCOME/(EXPENDITURE)	12,637	(25,353)	(12,716)
Transfers between funds	<u>198,861</u>	<u>(198,861)</u>	<u>-</u>
Net movement in funds	211,498	(224,214)	(12,716)

Wiltshire Centre for Independent Living
Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	77,299	287,901	365,200
TOTAL FUNDS CARRIED FORWARD	<u>288,797</u>	<u>63,687</u>	<u>352,484</u>

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	52,584
DEPRECIATION	
At 1 April 2022	47,289
Charge for year	4,115
At 31 March 2023	51,404
NET BOOK VALUE	
At 31 March 2023	1,180
At 31 March 2022	5,295

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,784	36,140
VAT	1,386	1,413
Prepayments and accrued income	3,125	-
	<u>7,295</u>	<u>37,553</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	11,049	12,153
Other creditors	2,879	2,693
Accruals and deferred income	29,482	111,815
	<u>43,410</u>	<u>126,661</u>

Deferred income of £nil (2022: £96,000) relates to a contract that was not started until post year end.

Wiltshire Centre for Independent Living
Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

15. LEASING AGREEMENTS

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

	2023 £	2022 £
Within one year	24,760	21,277
Between one and five years	8,524	13,575
	<u>33,284</u>	<u>34,852</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	1,180	-	1,180	5,295
Current assets	463,695	155,372	619,067	473,850
Current liabilities	(43,410)	-	(43,410)	(126,661)
	<u>421,465</u>	<u>155,372</u>	<u>576,837</u>	<u>352,484</u>

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	288,797	121,557	11,111	421,465
Restricted funds				
Intensive Community Connector (CCG)	11,152	(11,152)	-	-
Skills for Care	813	1,292	-	2,105
GOGA (WASP)	11,852	2,383	-	14,235
WCF Catalyst Fund (PCNs)	2,725	(663)	-	2,062
PCN General - Wiltshire CCG	25,057	(13,946)	(11,111)	-
Bus Consultation	5,457	(4,022)	-	1,435
Public Health Domestic Wellbeing Project	-	122,222	-	122,222
Good Lives Project	6,631	(6,631)	-	-
SEND	-	8,975	-	8,975
WCF (IWILL)	-	4,338	-	4,338
	<u>63,687</u>	<u>102,796</u>	<u>(11,111)</u>	<u>155,372</u>
TOTAL FUNDS	<u>352,484</u>	<u>224,353</u>	<u>-</u>	<u>576,837</u>

Wiltshire Centre for Independent Living
Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	848,424	(726,867)	121,557
Restricted funds			
Intensive Community Connector (CCG)	-	(11,152)	(11,152)
Skills for Care	5,434	(4,142)	1,292
GOGA (WASP)	7,590	(5,207)	2,383
WCF Catalyst Fund (PCNs)	-	(663)	(663)
PCN General - Wiltshire CCG	-	(13,946)	(13,946)
Bus Consultation	-	(4,022)	(4,022)
Public Health Domestic Wellbeing Project	192,000	(69,778)	122,222
Good Lives Project	-	(6,631)	(6,631)
SEND	16,313	(7,338)	8,975
WCF (IWILL)	4,996	(658)	4,338
	<u>226,333</u>	<u>(123,537)</u>	<u>102,796</u>
TOTAL FUNDS	<u>1,074,757</u>	<u>(850,404)</u>	<u>224,353</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	77,299	12,637	198,861	288,797
Restricted funds				
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>
TOTAL FUNDS	<u>365,200</u>	<u>(12,716)</u>	<u>-</u>	<u>352,484</u>

Wiltshire Centre for Independent Living
Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	927,211	(914,574)	12,637
Restricted funds			
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>
TOTAL FUNDS	<u>971,478</u>	<u>(984,194)</u>	<u>(12,716)</u>

IWILL - Robotics - Wiltshire Community Foundation - 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.

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

Wiltshire Centre for Independent Living
Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

SEND 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.

IWILL - Wiltshire Community Foundation - supporting young adults to gain independence skills. Centred around social media campaigns for people to have their own front door keys and bank accounts.

Public Health Domestic Wellbeing Project - Safe Accommodation funding. Providing wellbeing support through our Community Connector service, supporting people who have left their family home due to domestic abuse.

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.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The costs for the period was £11,507 (2022: £15,870). Contributions amounting to £2,324 were payable to the scheme at 31 March 2023 (2022: £2,138) and are included within other creditors.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

20. 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.

	2023	2022
	£	£
Incoming funds	3,523,835	3,850,847
Outgoing funds	(3,586,336)	(3,850,745)
Funds held in bank account on behalf of the Direct Payment Service	1,483,506	1,524,320

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.

