

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 2024**  
**for**  
**Wiltshire Centre for Independent Living**  
**Limited**

Monahans  
Chartered Accountants  
County Gate  
County Way  
Trowbridge  
Wiltshire  
BA14 7FJ

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

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**for the Year Ended 31 March 2024**

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

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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 2024. 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 2024**

**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 ensures our aims, objectives and activities remain focussed on our stated purposes.

Our new Strategic Plan 2024-2027 sets out bold ambition for the charity; to create lasting change for disabled people in Wiltshire.

The three core aims are:

- **Choice and control:** We will develop opportunities that will increase the choice and control people have over their own lives and enable people to be hopeful about the future.
- **Co-production:** We will promote the voice of disabled people in all areas of our society, so that they can take an active role in creating good local systems and positive living environments that support people to thrive.
- **Community:** We will develop the conditions that enable people to maintain and grow meaningful relationships and co-create strong communities that can support people to live well.

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 wellbeing, which is 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.

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. The 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.

**How we support delivery:**

- Partnership working
- Evaluation and development
- Maintaining and developing a cohesive and kind staff team
- Ensuring a good organisational infrastructure
- Delivering excellent services in line with our core values

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 on our website.

**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 2024**

**ACHIEVEMENT AND PERFORMANCE**

**SIGNIFICANT CHARITABLE ACTIVITIES AND ACHIEVEMENTS AGAINST OBJECTIVES**

The work delivered by Wiltshire CIL during the years 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. This year we have continued to deliver high quality services including our direct payment support service, community connecting and co-production work with disabled people aged from 5 years up.

Significant achievements include:

- The successful re-tender of both the Children & Young People's User Engagement and High Intensity User (HIU) contracts, which includes a new partnership with Medvivo, and independent health care provider.
- Developing a new model of dynamic governance, reflecting our user led status and making sure all our services are co-designed.
- The co-production of a vision for adult social care, in collaboration with Wiltshire Council.
- Collaborating with Wiltshire Council on the development of the Direct Payment Service.
- Our various social media campaigns, which have raised the profile of the charity and communicated our key messages to a wide audience.
- The Autumn Gathering, bringing people and professionals together to talk about the power of co-production.

This year we were not successful in our re-tender for the Adults User Engagement contract and were sad to say goodbye to three members of our team.

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 £871,852 [2023: £1,074,757]. Total expenditure for the year was £818,493 [2023: £850,404]. The net surplus for the year was £53,359 [2023: £224,353] - the total year end funds (including restricted funds carried forward) is £630,196 [2023: £576,837].

Restricted funds at 31 March 2024 were £103,191. Tangible fixed assets at 31 March 2024 were £272. Free reserves (being unrestricted funds held as restricted and as tangible fixed assets) were £526,733.

**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 £526,733, is sufficient to be able to continue the current activities of the charity in the event of a significant drop in funding.



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

**Report of the Trustees  
for the Year Ended 31 March 2024**

**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 disabled people's 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 new strategic plan for Wiltshire CIL produced for 2024 - 2027 remains in line with the aims and objectives set out within the business plan for its achievements.

We have developed an implementation strategy for the plan with key priorities:

- Securing and developing the Direct Payment service
- Securing our co-production work with Wiltshire Council and the transformation of adults' social care and looking for external collaborations to evaluate the work.
- Developing our collaborative with Medvivo regarding the HIU contract and ensuring successful implementation.
- Continuing the develop SEND Co-production and ensuring it is adequately resourced.
- Applying for Lottery funding to bring our co-production and community connecting work together to support young people to live their lives well.
- Internal developments, including IT migration to the cloud, social media and website development and new governance models implemented.

**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.

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

**Report of the Trustees  
for the Year Ended 31 March 2024**

**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 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 Development Lead, 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 2024**

**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 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.

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**

R Dickenson  
B Hollands (resigned 12.10.23)  
C Shirley  
G Woollan (resigned 12.10.23)  
M Doughty  
L Hunt-Skelley  
C Finch  
S Goss (appointed 18.1.24)  
M Powell (appointed 18.1.24)

**Senior Management Team:**

Mary Reed - Chief Executive Officer  
Kate Tutssel - Director of Development & Design  
Neal Goodwin - Director of Development & Design  
Louise Maddox - Direct Payment Manager  
Polly Hannan - Finance & Office Manager

**Company Secretary**

M Reed

**Independent Examiner**

James Gare FCA DChA  
Monahans  
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 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

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

Approved by order of the board of trustees on 17 October 2024 and signed on its behalf by:

  
C Finch - Trustee

**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 2024.

**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 member of the Institute of Chartered Accountants in England and Wales, 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  
County Gate  
County Way  
Trowbridge  
Wiltshire  
BA14 7FJ

Date: 23 October 2024

**Wiltshire Centre for Independent Living  
Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	291	-	291	1,258
<b>Charitable activities</b>	4				
Advice and support		746,226	125,335	871,561	1,073,499
<b>Total</b>		<u>746,517</u>	<u>125,335</u>	<u>871,852</u>	<u>1,074,757</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Advice and support		<u>640,977</u>	<u>177,516</u>	<u>818,493</u>	<u>850,404</u>
<b>NET INCOME/(EXPENDITURE)</b>		105,540	(52,181)	53,359	224,353
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		421,465	155,372	576,837	352,484
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>527,005</u></u>	<u><u>103,191</u></u>	<u><u>630,196</u></u>	<u><u>576,837</u></u>

The notes form part of these financial statements

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

**Balance Sheet  
31 March 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	13	272	1,180
<b>CURRENT ASSETS</b>			
Debtors	14	1,566	7,295
Cash at bank and in hand		673,146	611,772
		<u>674,712</u>	<u>619,067</u>
<b>CREDITORS</b>			
Amounts falling due within one year	15	(44,788)	(43,410)
<b>NET CURRENT ASSETS</b>		<u>629,924</u>	<u>575,657</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>630,196</u>	<u>576,837</u>
<b>NET ASSETS</b>		<u>630,196</u>	<u>576,837</u>
<b>FUNDS</b>	18		
Unrestricted funds		527,005	421,465
Restricted funds		103,191	155,372
<b>TOTAL FUNDS</b>		<u>630,196</u>	<u>576,837</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 17 OCT 24 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 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	61,374	175,475
Net cash provided by operating activities		61,374	175,475
 <b>Change in cash and cash equivalents in the reporting period</b>		61,374	175,475
<b>Cash and cash equivalents at the beginning of the reporting period</b>		611,772	436,297
 <b>Cash and cash equivalents at the end of the reporting period</b>		673,146	611,772

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 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	53,359	224,353
<b>Adjustments for:</b>		
Depreciation charges	909	4,115
Decrease in debtors	5,729	30,258
Increase/(decrease) in creditors	1,377	(83,251)
<b>Net cash provided by operations</b>	<u>61,374</u>	<u>175,475</u>

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

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	611,772	61,374	673,146
	<u>611,772</u>	<u>61,374</u>	<u>673,146</u>
<b>Total</b>	<u>611,772</u>	<u>61,374</u>	<u>673,146</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 2024**

**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**

After making appropriate enquiries, the board of trustees has a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

In 2025 the organisation is required to retender for one existing contracts. Should the organisation fail to win the bid, or the contract are awarded at a lower value to their current value, this may have a detrimental impact on the organisation's operations and cash flows. 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.

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**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 2024**

**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**

	2024	2023
	£	£
Donations	291	1,258
	<u>291</u>	<u>1,258</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Grants and contracts	Advice and support	871,320	1,072,073
Service delivery and other earned income	Advice and support	241	1,426
		<u>871,561</u>	<u>1,073,499</u>

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

	2024	2023
	£	£
Wiltshire Council	546,075	698,680
Wiltshire CCG	130,675	127,956
Primary Care Networks and other funders	128,393	227,417
Skills for Care	2,721	5,434
Wiltshire & Swindon Sport (WASP)	-	7,590
Wiltshire Community Foundation	63,456	4,996
	<u>871,320</u>	<u>1,072,073</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**  
**Limited**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Advice and support	751,450	62,000	5,043	818,493

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2024 £	2023 £
Staff costs	561,819	641,125
Rent	23,436	26,047
Insurance	2,688	3,463
Light and heat	2,658	3,736
Telephone	4,655	7,359
Postage and stationery	1,728	7,327
Advertising	45	325
Training and travel	19,188	25,287
Seminar and workshop costs	2,623	3,486
Repairs and maintenance	7,244	6,133
IT and website	10,365	4,576
Subscriptions and publications	21,793	22,781
Equipment	3,384	623
Sundry	5,151	6,223
Payroll costs	83,764	76,998
Depreciation	909	4,115
	<u>751,450</u>	<u>839,604</u>

**7. GRANTS PAYABLE**

	2024 £	2023 £
Advice and support	62,000	-

The total grants paid to individuals during the year was as follows:

	2024 £	2023 £
Winter Fuel Grants to individuals	62,000	-

Winter Fuel grant payments of £200 were paid to 310 individuals.

**8. SUPPORT COSTS**

	Governance costs £
Advice and support	<u>5,043</u>

**Wiltshire Centre for Independent Living**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**8. SUPPORT COSTS - continued**

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

	2024 Advice and support £	2023  Total activities £
Auditors' remuneration	-	10,800
Legal fees	2,643	-
Accountancy and independent examination	2,400	-
	<u>5,043</u>	<u>10,800</u>

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

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

	2024 £	2023 £
Auditors' remuneration	-	10,800
Depreciation - owned assets	908	4,115
Independent examination	2,400	-
Operating lease - rent	23,436	23,360
Operating leases - other	1,400	1,400
	<u>27,144</u>	<u>39,675</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

5 (2023: 3) trustees were reimbursed expenses totalling £527 (2023: £163).

**11. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	517,936	583,889
Social security costs	34,625	45,729
Other pension costs	9,258	11,507
	<u>561,819</u>	<u>641,125</u>

Included within Wages and Salaries are termination payments totalling £18,564 (2023: Nil).

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 £59,242 (2023: £57,254).

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

	2024 23	2023 28
Employees	<u>23</u>	<u>28</u>

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



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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

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

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

**13. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	52,584
<b>DEPRECIATION</b>	
At 1 April 2023	51,404
Charge for year	908
At 31 March 2024	52,312
<b>NET BOOK VALUE</b>	
At 31 March 2024	272
At 31 March 2023	1,180

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

	2024 £	2023 £
Trade debtors	133	2,784
VAT	1,433	1,386
Prepayments and accrued income	-	3,125
	<u>1,566</u>	<u>7,295</u>

**Wiltshire Centre for Independent Living**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

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

	2024	2023
	£	£
Social security and other taxes	7,748	11,049
Other creditors	2,148	2,879
Accruals and deferred income	34,892	29,482
	<u>44,788</u>	<u>43,410</u>

Deferred income of £11,770 (2023: £nil) relates to a contract invoiced in advance.

**16. LEASING AGREEMENTS**

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

	2024	2023
	£	£
Within one year	24,760	24,760
Between one and five years	7,124	8,524
	<u>31,884</u>	<u>33,284</u>

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

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	272	-	272	1,180
Current assets	571,521	103,191	674,712	619,067
Current liabilities	(44,788)	-	(44,788)	(43,410)
	<u>527,005</u>	<u>103,191</u>	<u>630,196</u>	<u>576,837</u>

**18. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	421,465	105,540	527,005
<b>Restricted funds</b>			
Skills for Care	2,105	(2,105)	-
GOGA (WASP)	14,235	(14,235)	-
WCF Catalyst Fund (PCNs)	2,062	(507)	1,555
Bus Consultation	1,435	(1,435)	-
Public Health Domestic Wellbeing Project	122,222	(35,388)	86,834
SEND	8,975	(8,975)	-
WCF (IWILL)	4,338	(4,338)	-
Pioneer Project 2024	-	14,802	14,802
	<u>155,372</u>	<u>(52,181)</u>	<u>103,191</u>
<b>TOTAL FUNDS</b>	<u>576,837</u>	<u>53,359</u>	<u>630,196</u>

**Wiltshire Centre for Independent Living**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**18. 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	746,517	(640,977)	105,540
<b>Restricted funds</b>			
Skills for Care	3,849	(5,954)	(2,105)
GOGA (WASP)	-	(14,235)	(14,235)
WCF Catalyst Fund (PCNs)	-	(507)	(507)
Bus Consultation	-	(1,435)	(1,435)
Public Health Domestic Wellbeing Project	25,500	(60,888)	(35,388)
SEND	-	(8,975)	(8,975)
WCF (IWILL)	-	(4,338)	(4,338)
Pioneer Project 2024	32,530	(17,728)	14,802
Winter Fuel Grants 2023/2024	63,456	(63,456)	-
	<u>125,335</u>	<u>(177,516)</u>	<u>(52,181)</u>
<b>TOTAL FUNDS</b>	<u>871,852</u>	<u>(818,493)</u>	<u>53,359</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	288,797	121,557	11,111	421,465
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>352,484</u>	<u>224,353</u>	<u>-</u>	<u>576,837</u>

**Wiltshire Centre for Independent Living**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**18. 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	848,424	(726,867)	121,557
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>1,074,757</u>	<u>(850,404)</u>	<u>224,353</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.

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.

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

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.

Pioneer Project 2024 - In partnership with Wiltshire Council, Wiltshire CIL created a plan to co-produce the transformation of Adult Social Care giving disabled people the chance to be trail blazers, directly leading and influencing how social care is delivered

**Wiltshire Centre for Independent Living**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**19. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension scheme. The costs for the period was £9,258 (2023: £11,507). Contributions amounting to £1,593 were payable to the scheme at 31 March 2024 (2023: £2,324) and are included within other creditors.

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**21. 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.

	2024	2023
	£	£
Incoming funds	3,480,338	3,523,835
Outgoing funds	(3,414,513)	(3,586,336)
Funds held in bank account on behalf of the Direct Payment Service	1,536,944	1,483,506

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.



