

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Wiltshire Centre for Independent Living
Limited

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

**Wiltshire Centre for Independent Living
Limited**

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for the Year Ended 31 March 2025**

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Report of the Trustees
for the Year Ended 31 March 2025

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 2025. 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

Purposes and Aims:

The charity's purposes as set out in the objects contained in the company articles 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 Life Connectors to support people to live a good life, 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 trustees 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.

**Report of the Trustees
for the Year Ended 31 March 2025**

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.

**Report of the Trustees
for the Year Ended 31 March 2025**

ACHIEVEMENTS 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 and co-production work with disabled people aged from 5 years up.

Significant achievements include:

- Receiving Lottery Money for our ConnexSteps project and the launch of the Ambitions Collective: supporting young disabled people to be aspirational about their futures and giving them the resources to make ambitions a reality
- Continued development of the Pioneers, embedding them in the work of Wiltshire Council and receiving national recognition for this work.
- Providing a space for people to meet and discuss the issues that affect disabled people's lives. This has included our local M.P and Head of Inequalities for Integrated Care Board
- The launch of our new website and the growth of our social media

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 £789,507 [2024: £871,852]. Total expenditure for the year was £801,967 [2024: £818,493]. The net deficit for the year was £12,460 [2024: surplus of £53,359] - the total year end funds (including restricted funds carried forward) is £617,736 [2024: £630,196].

Restricted funds at 31 March 2025 were £88,126. Tangible fixed assets at 31 March 2025 were £Nil. Free reserves (being unrestricted funds held as restricted and as tangible fixed assets) were £529,610.

Reserves policy

The trustees have 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 £526,610, is sufficient to be able to continue the current principle activities of the charity in the event of a significant drop in funding.

Going Concern

The charity was recently informed that it was unsuccessful in the Direct Payment re-tender. The charity will reduce its cost base and 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. 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.

**Report of the Trustees
for the Year Ended 31 March 2025**

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 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.

Our key priorities for the next financial year are:

- Continuing to provide innovative co-production and grow our positive army of Pioneers
- Development work with all our teams to ensure they have the best conditions to innovate and grow
- Delivery of ConnexSteps, our lottery project, and using this as a model for future work.
- Growth of our social media influence
- Diversifying funding streams and identifying innovative new partnerships
- Launch of the Ambitions collective
- Implementing our 'eco-system' model ensuring our teams' skills and ideas can cross fertilise to strengthen the overall organisation

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 2025**

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 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 may be offered the option of a further three-year appointment. In exceptional circumstances, the trustee may serve a further three-year period, but a nine-year appointment is the most time any trustee can serve on the Board. 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 Director of Development and Delivery. 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 2025

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.

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 (resigned 20.1.25)
C Shirley (resigned 20.1.25)
M Doughty
L Hunt-Skelley
C Finch
S Goss
M Powell (resigned 19.7.24)
S Osland (appointed 20.3.25)
K Fairman (appointed 17.10.24) (resigned 10.2.25)

Senior Management Team:

Mary Reed	Chief Executive Officer
Neal Goodwin	Director of Development & Delivery
Polly Hannan	Finance & Governance Manager
Jan Forsyth	Senior Team Leader: Life Connectors
Sharon Selkridge-Parnham	Senior Team Leader: SEND Co-production
Tanesha Milner	Senior Team Leader: Life Connectors
Poppy Witts-Woodward	Innovations and Development Lead

Company Secretary

Mrs M Reed

Independent Examiner

James Gare FCA DChA
Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

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

**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

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

Approved by order of the board of trustees on16/10/2025..... 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 2025.

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
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Date: 22 October 2025

**Wiltshire Centre for Independent Living
Limited**

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	-	2,600	2,600	291
Charitable activities	4				
Advice and support		<u>611,192</u>	<u>175,715</u>	<u>786,907</u>	<u>871,561</u>
Total		<u>611,192</u>	<u>178,315</u>	<u>789,507</u>	<u>871,852</u>
 EXPENDITURE ON					
Charitable activities	5				
Advice and support		<u>608,587</u>	<u>193,380</u>	<u>801,967</u>	<u>818,493</u>
 NET INCOME/(EXPENDITURE)		2,605	(15,065)	(12,460)	53,359
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>527,005</u>	<u>103,191</u>	<u>630,196</u>	<u>576,837</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>529,610</u></u>	<u><u>88,126</u></u>	<u><u>617,736</u></u>	<u><u>630,196</u></u>

The notes form part of these financial statements

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

**Balance Sheet
31 March 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	-	272
CURRENT ASSETS			
Debtors	14	8,725	1,566
Cash at bank and in hand		<u>656,592</u>	<u>673,146</u>
		665,317	674,712
CREDITORS			
Amounts falling due within one year	15	(47,581)	(44,788)
NET CURRENT ASSETS		<u>617,736</u>	<u>629,924</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		617,736	630,196
NET ASSETS		<u>617,736</u>	<u>630,196</u>
FUNDS	18		
Unrestricted funds		529,610	527,005
Restricted funds		<u>88,126</u>	<u>103,191</u>
TOTAL FUNDS		<u>617,736</u>	<u>630,196</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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 16/10/2025 and were signed on its behalf by:


C Finch - Trustee

**Wiltshire Centre for Independent Living
Limited**

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(16,554)</u>	<u>61,374</u>
Net cash (used in)/provided by operating activities		<u>(16,554)</u>	<u>61,374</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(16,554)	61,374
Cash and cash equivalents at the beginning of the reporting period		<u>673,146</u>	<u>611,772</u>
Cash and cash equivalents at the end of the reporting period		<u><u>656,592</u></u>	<u><u>673,146</u></u>

The notes form part of these financial statements

**Wiltshire Centre for Independent Living
Limited**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

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

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(12,460)	53,359
Adjustments for:		
Depreciation charges	271	909
(Increase)/decrease in debtors	(7,159)	5,729
Increase in creditors	<u>2,794</u>	<u>1,377</u>
Net cash (used in)/provided by operations	<u>(16,554)</u>	<u>61,374</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>673,146</u>	<u>(16,554)</u>	<u>656,592</u>
	<u>673,146</u>	<u>(16,554)</u>	<u>656,592</u>
Total	<u>673,146</u>	<u>(16,554)</u>	<u>656,592</u>

**Wiltshire Centre for Independent Living
Limited**

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

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 charity was recently informed that it was unsuccessful in the Direct Payment tender. The charity will reduce its cost base and 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.

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.

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.

Fund accounting

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

**Wiltshire Centre for Independent Living
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Fund accounting

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

	2025 £	2024 £
Donations	<u>2,600</u>	<u>291</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2025 £	2024 £
Grants and contracts	785,184	871,320
Service delivery and other earned income	<u>1,723</u>	<u>241</u>
	<u>786,907</u>	<u>871,561</u>

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

	2025 £	2024 £
Wiltshire Council	464,432	546,075
Healthhero Integrated Care (previously funded via NHS Bath & North East Somerset, Swindon and Wiltshire OCB)	131,408	130,675
Primary Care Networks and other funders	97,192	128,393
Skills for Care	650	2,721
Wiltshire Community Foundation	<u>91,502</u>	<u>63,456</u>
	<u>785,184</u>	<u>871,320</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 2025**

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	<u>678,744</u>	<u>120,000</u>	<u>3,223</u>	<u>801,967</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	489,883	561,819
Rent	28,023	23,436
Insurance	2,445	2,688
Light and heat	3,276	2,658
Telephone	3,815	4,655
Postage and stationery	1,199	1,728
Advertising	66	45
Training and travel	14,873	19,188
Seminar and workshop costs	1,555	2,623
Repairs and maintenance	8,480	7,244
IT and website	10,288	10,365
Subscriptions and publications	22,854	21,793
Equipment	5,343	3,384
Sundry	370	5,151
Payroll costs	86,002	83,764
Depreciation	272	909
	<u>678,744</u>	<u>751,450</u>

7. GRANTS PAYABLE

	2025 £	2024 £
Advice and support	<u>120,000</u>	<u>62,000</u>

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

	2025 £	2024 £
Winter Fuel Grants to individuals	80,000	62,000
Household Grants to individuals	<u>40,000</u>	<u>-</u>
	<u>120,000</u>	<u>62,000</u>

Winter Fuel grant payments of £200 to £400 were paid to 210 individuals.
Household grant payments of £125 to £400 were paid to 106 individuals.

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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. SUPPORT COSTS

	Governance costs
	£
Advice and support	<u>3,223</u>

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

	2025	2024
	Advice and support	Total activities
	£	£
Legal fees	-	2,643
Accountancy and independent examination	<u>3,223</u>	<u>2,400</u>
	<u>3,223</u>	<u>5,043</u>

9. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	272	908
Independent examination	2,750	2,400
Operating lease - rent	23,360	23,436
Operating leases - other	<u>1,400</u>	<u>1,400</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

3 (2024: 5) trustees were reimbursed expenses totalling £564 (2024: £527).

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	450,600	517,936
Social security costs	31,168	34,625
Other pension costs	<u>8,115</u>	<u>9,258</u>
	<u>489,883</u>	<u>561,819</u>

Included within Wages and Salaries are termination payments totalling £Nil (2024: £18,564).

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 (2024: £59,242).

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

	2025	2024
	<u>20</u>	<u>23</u>
Employees		

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 2025**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	291	-	291
Charitable activities			
Advice and support	<u>746,226</u>	<u>125,335</u>	<u>871,561</u>
Total	<u>746,517</u>	<u>125,335</u>	<u>871,852</u>
EXPENDITURE ON			
Charitable activities			
Advice and support	<u>640,977</u>	<u>177,516</u>	<u>818,493</u>
NET INCOME/(EXPENDITURE)	105,540	(52,181)	53,359
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>421,465</u>	<u>155,372</u>	<u>576,837</u>
TOTAL FUNDS CARRIED FORWARD	<u>527,005</u>	<u>103,191</u>	<u>630,196</u>

13. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024 and 31 March 2025	<u>52,584</u>
DEPRECIATION	
At 1 April 2024	52,312
Charge for year	<u>272</u>
At 31 March 2025	<u>52,584</u>
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>272</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	8,415	133
VAT	<u>310</u>	<u>1,433</u>
	<u>8,725</u>	<u>1,566</u>

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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	7,678	7,748
Other creditors	2,295	2,148
Accruals and deferred income	<u>37,608</u>	<u>34,892</u>
	<u>47,581</u>	<u>44,788</u>

Deferred income of £11,770 (2024: £11,770) relates to a contract invoiced in advance.

16. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	7,124	24,760
Between one and five years	<u>-</u>	<u>7,124</u>
	<u>7,124</u>	<u>31,884</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	-	-	-	272
Current assets	577,191	88,126	665,317	674,712
Current liabilities	<u>(47,581)</u>	<u>-</u>	<u>(47,581)</u>	<u>(44,788)</u>
	<u>529,610</u>	<u>88,126</u>	<u>617,736</u>	<u>630,196</u>

18. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	527,005	2,605	529,610
Restricted funds			
GOGA (WASP)	-	360	360
WCF Catalyst Fund (PCNs)	1,555	(977)	578
Public Health Domestic Wellbeing Project	86,834	(25,578)	61,256
Pioneer Project 2024	14,802	1,130	15,932
Women and girls (WCF)	-	5,000	5,000
Community Grant (WCF)	<u>-</u>	<u>5,000</u>	<u>5,000</u>
	<u>103,191</u>	<u>(15,065)</u>	<u>88,126</u>
TOTAL FUNDS	<u>630,196</u>	<u>(12,460)</u>	<u>617,736</u>

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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

18. 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	611,192	(608,587)	2,605
Restricted funds			
GOGA (WASP)	2,100	(1,740)	360
WCF Catalyst Fund (PCNs)	-	(977)	(977)
Public Health Domestic Wellbeing Project	25,500	(51,078)	(25,578)
SEND	500	(500)	-
Pioneer Project 2024	16,215	(15,085)	1,130
Winter 24/25	81,500	(81,500)	-
Household grants (WCF)	42,500	(42,500)	-
Women and girls (WCF)	5,000	-	5,000
Community Grant (WCF)	5,000	-	5,000
	<u>178,315</u>	<u>(193,380)</u>	<u>(15,065)</u>
TOTAL FUNDS	<u>789,507</u>	<u>(801,967)</u>	<u>(12,460)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	421,465	105,540	527,005
Restricted funds			
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>
TOTAL FUNDS	<u>576,837</u>	<u>53,359</u>	<u>630,196</u>

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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

18. 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	746,517	(640,977)	105,540
Restricted funds			
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	<u>63,456</u>	<u>(63,456)</u>	<u>-</u>
	<u>125,335</u>	<u>(177,516)</u>	<u>(52,181)</u>
TOTAL FUNDS	<u>871,852</u>	<u>(818,493)</u>	<u>53,359</u>

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.

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.

Winter Fuel Grants - Supporting people to cover the costs of their household fuel i.e. gas/electric/oil

Household Grants - Supporting people to cover the costs of everyday living. Grants of up to £400 are given to individuals and families to help with one off costs

Women and Girls - 1:1 support with a life connector for young people whose lives have been affected by domestic abuse. Support offered is universal and helps people to develop their resilience and resources to live well. Provided to young people aged between 14 - 25 years old

Community Grant (WCF) - 1:1 support with a life connector for young disabled people. Support offered is universal and helps people to develop their resilience and resources to live well. Provided to young people aged between 14 - 25 years old. This grant compliments the lottery funded project: ConnexSteps

**Wiltshire Centre for Independent Living
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

19. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The costs for the period was £8,115 (2024: £9,258). Contributions amounting to £1,740 were payable to the scheme at 31 March 2025 (2024: £1,593) and are included within other creditors.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

21. FUNDS RECEIVED AND HELD AS AGENT

The charity had 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.

	2025	2024
	£	£
Incoming funds	4,510,977	3,480,338
Outgoing funds	(4,528,351)	(3,414,513)
Funds held in bank account on behalf of the Direct Payment Service	643,855	1,536,944

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.

