

**EALING CENTRE FOR INDEPENDENT LIVING  
(A Company Limited by Guarantee)**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**Company Number: 06051085  
Charity number: 1121619**

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## **EALING CENTRE FOR INDEPENDENT LIVING**

### **LEGAL AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Board of Trustees/Directors**

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served from 1 April 2020 up to the date of approval of these financial statements were as follows:

Ms L Armstrong (Joint Chair to 11.09.2020; Chair since 12.09.2020)  
Mr A Cook

#### **Registered Office**

Ealing Community Resource Centre  
63 Mattock Lane  
London  
W13 9LA

#### **Independent Examiner**

Michael Tourville  
Beever and Struthers  
15 Bunhill Row  
London  
EC1Y 8LP

#### **Bankers**

Lloyds Bank  
45 The Broadway  
Ealing  
London  
W5 5JU

**Company number** 06051085  
**Charity number** 1121619

## **EALING CENTRE FOR INDEPENDENT LIVING**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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Ealing Centre for Independent Living has, in common with the rest of the UK if not the world, had to approach their work in a very different way when dealing with the COVID19 pandemic.

#### **Objectives and Activities**

The company is a not-for-profit organisation, whose objects are to promote independent living for disabled people and their unpaid carers. Our long-term objectives are:

1. To identify and relieve the needs of disabled people and their unpaid carers, who are living, working or studying within the London Borough of Ealing and nearby London Boroughs and to further their independence and full participation in society as equals.
2. Empower disabled people and unpaid carers through the provision of information, advice, counselling and advocacy.
3. To influence/change the attitudes and practices of service providers in relation to pan disability.
4. To create a social and activity hub for disabled people and their unpaid carers.

#### **Mission Statement**

Empowering disabled people and their unpaid carers to remove the barriers that prevent them from living full and independent lives.

#### **Achievements and Performance for the year**

The lockdown happened just as we were becoming settled into work based at the Lido centre in West Ealing and in a variety of other venues around the borough. As a result, no face-to-face contact was possible for the first three weeks, and then as the governmental guidance became clearer, we were able to assist our clients again in other ways. Our advisors were clever and inventive in the methods they used to assist their client group. They worked online, on the telephone and very rarely met at a cafe or other public place when the client was unable to cope with technology.

The statistics demonstrate clearly that they were working far harder than before Covid doing more hours and not billing ECIL. They were given instructions to refrain from taking risks -as the Trustees are aware that the service provided is dependent on the health and safety of the advisors.

Our association with ECP was helpful, as we were able to benefit from ECP arranged vaccinations for one of the staff, the other staff member was able to leave London to benefit from an area with much lower reported r value.

The trustees carried out their meetings on the phone, using Zoom and also Microsoft Teams. They found the communication between them was relatively smooth and trouble free, clearly, they missed the interaction when writing reports etc but the work was done in a timely and efficient enough manner.

The biggest internal issue that ECIL needed to cope with and absorb was the sudden and unexpected death of one of the Co-Chairs, John McNeill, in September 2020. His widow was kind enough to arrange for tributes to him from his friends and family be given to ECIL. John was an energetic and resourceful worker, with a wide knowledge of the third sector and has been much missed. Fortunately, just before his death the Board had agreed to co opt our advice workers and other volunteers to the Board to bring a different dynamic.

Lynne Armstrong, the surviving Co- Chair, was voted by the Board to become full Chair. She has carried on as the board had planned before John's death, aiming to maintain the functions of ECIL but not expanding whilst the situation regarding COVID-19 is not yet fully controlled and the dangers of infection are still current.

The future of ECIL will become clear when it is possible and fully safe to meet clients face to face both at the Lido and other locations as we used to do, so that our activities are not restricted by outside factors. ECIL looks forward to this along with everyone else. In the meantime we are running as best we can, using all avenues open to us to help our clients but safeguard both them and our workers.

## **EALING CENTRE FOR INDEPENDENT LIVING**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Financial review**

Income for the year ending 31 March 2021 totaled £58,285, a decrease from the previous year (2020: £88,320). Unrestricted income decreased to £515 (2020: £59,452) and restricted income increased to £57,767 (2020: £28,868). Expenditure totaled £53,091 (2020: £140,013), creating a profit of £5,914 (2020: £51,693 deficit) for the year. Total charity funds are £25,035 (2020: £19,841), of which £4,966 (2020: £58,930) relate to restricted funds.

#### **Reserves Policy**

The existing policy of the Charity at the time was that we should maintain unrestricted funds at as high a level as possible. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim, use and level of each restricted fund is set out in note 10 to the financial statements.

#### **Public Benefit**

The Board considers the Charity to be a public benefit as it promotes independent living for disabled people and their unpaid carers. The Board complied with the duty in Section 17 Charities Act 2011, to have regard to the Public Benefit guidance published by the Charity Commission.

The Trustees' Report has been prepared taking advantage of the small companies' exemption of section 415(A) of the Companies Act 2006. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 2019.

This Report was approved by the Board of Trustees on 21/12/2021. and was signed on its behalf, by:



**Lynne Armstrong**  
**Chair**

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF EALING CENTRE FOR INDEPENDENT LIVING FOR THE YEAR ENDED 31 MARCH 2021**

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I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 March 2021 which are set out on pages 5 to 14.

**Responsibilities and basis of report**

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

Having satisfied myself that the financial statements 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 company's financial statements 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**

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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 financial statements to be reached.

**Michael Tourville ACA  
Beever and Struthers  
Chartered Accountants  
15 Bunhill Row  
London  
EC1Y 8LP**

**Date:**

# EALING CENTRE FOR INDEPENDENT LIVING

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

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020
		£	£	£	£	£	£
<b>Income and Endowments from</b>							
Donations and Legacies		515	-	<b>515</b>	50	80	130
Charitable Activities		-	57,767	<b>57,767</b>	59,398	28,788	88,186
Investments		-	-	-	1	-	1
Other		3	-	<b>3</b>	3	-	3
<b>Total Income and Endowments</b>	2	<b>518</b>	<b>57,767</b>	<b>58,285</b>	<b>59,452</b>	<b>28,868</b>	<b>88,320</b>
<b>Expenditure on</b>							
Charitable Activities		468	52,623	<b>53,091</b>	69,230	70,783	140,013
<b>Total Expenditure</b>	3a	<b>468</b>	<b>52,623</b>	<b>53,091</b>	<b>69,230</b>	<b>70,783</b>	<b>140,013</b>
<b>Net income/(expenditure)</b>		50	5,144	<b>5,194</b>	(9,778)	(41,915)	(51,693)
<b>Transfers between funds</b>		17,193	(17,193)	-	-	-	-
<b>Net movement in funds</b>		<b>17,243</b>	<b>(12,049)</b>	<b>5,194</b>	<b>(9,788)</b>	<b>(41,915)</b>	<b>(51,693)</b>
<b>Reconciliation of Funds:</b>							
<b>Total funds brought forward</b>		2,826	17,015	<b>19,841</b>	12,604	58,930	71,534
<b>Total funds carried forward</b>	9	<b>20,069</b>	<b>4,966</b>	<b>25,035</b>	<b>2,826</b>	<b>17,015</b>	<b>19,841</b>

All income and expenditure derive from continuing activities. The Statement of Financial Activities includes all gains and losses recognised during the year.

The notes on pages 7 to 14 form an integral part of these financial statements.

# EALING CENTRE FOR INDEPENDENT LIVING

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

COMPANY NUMBER: 06051085

	Notes	£	2021 £	£	2020 £
<b>Current Assets</b>					
Debtors	7	165		5,112	
Cash at bank and in hand		26,802		36,573	
			<b>26,967</b>		<b>41,685</b>
<b>Total Current Assets</b>					
<b>Liabilities</b>					
Creditors: amounts falling due within one year	8		(1,932)		(21,844)
<b>Net Current Assets</b>			<b>25,035</b>		<b>19,841</b>
<b>Total Net Assets</b>			<b>25,035</b>		<b>19,841</b>
<b>Funds of the Charity</b>					
Unrestricted funds			20,069		2,826
Restricted funds			4,966		17,015
<b>Total Charity Funds</b>	9		<b>20,035</b>		<b>19,841</b>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 and the Charities SORP (FRS 102) 2019.

The financial statements set out on pages 5 to 14 were approved by the Trustees and authorised for issue on and signed on their behalf, by:



21/12/2021.

**Lynne Armstrong**  
Chair

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. BASIS OF PREPARATION**

**1.1 Legal Status**

Ealing Centre for Independent Living is a charitable company incorporated in England under the Companies Act 2006. 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 address of the registered office is given in the legal and administrative details on page 1 of the financial statements.

**1.2 Basis of accounting**

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The charity constitutes a public benefit entity as defined by FRS 102.

The charity has elected to take the exemption from the requirement to prepare a Cash Flow due to its turnover being less than £500,000 as permitted by the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102).

**1.3 Change in basis of accounting**

There has been no change to the accounting policies since last year.

**1.4 Recognition of incoming resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources
- the monetary value can be measured with sufficient reliability

**1.5 Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**1.6 Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**1.7 Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**1.8 Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**1.9 Governance costs**

Include costs of the preparation and examination of statutory financial statements, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1.10 Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged from the month of acquisition on office equipment and software on a straight-line basis over their estimated useful life of three years.

**1.11 Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**1.12 Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

**1.13 Going concern**

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

**1.14 Judgements and key sources of estimation uncertainty**

The only judgements (apart from those involving estimates) that have been made in the process of applying the above accounting policies that have the most significant effect on amounts recognised in the financial statements is the depreciation rates for tangible fixed assets.

**1.15 Financial Instruments**

Financial instruments such as accounts payables, accounts receivables and cash are classified either as basic or complex. All financial instruments are initially measured at their fair values at the time the transactions occur. Subsequently all basic instruments are measured at amortised cost and all complex financial instruments are measured at a fair value through the comprehensive income.

Financial instruments held by the Charity are classified as follows:

- Cash is held at cost
- Financial assets such as debtors are held at amortised cost using the effective interest method
- Financial liabilities such as creditors are held at amortised cost using the effective interest method

**1.16 Employee costs and benefits**

The costs of short-term employee benefits are recognised as a liability and an expense.

The Charity provides a defined contribution stakeholder pension scheme for employees. The employer contribution to the scheme is charged to the Statement of Financial Activities as it becomes payable. The assets of the scheme are kept separately from those of the Charity.

The best estimate of the expenditure required to settle an obligation for termination benefits is recognised immediately as an expense when the Charity is committed to terminate the employment of an employee or to provide termination benefits.

# EALING CENTRE FOR INDEPENDENT LIVING

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. ANALYSIS OF INCOME		2021 £	2020 £
Donations and Legacies	Unrestricted:		
	Donations	515	50
		<u>515</u>	<u>50</u>
	Restricted:		
	Donations	-	80
		<u>-</u>	<u>80</u>
Investments	Unrestricted:		
	Investment Income	-	1
		<u>-</u>	<u>1</u>
Charitable Activities	Unrestricted:		
	London Borough of Ealing	-	47,517
	Room Hire	-	8,439
	Co-Op	-	3,442
	Management Fee	-	-
		<u>-</u>	<u>59,398</u>
	Restricted:		
	West London NHS Trust	40,000	20,000
	ShopMobility	-	430
	Trust for London	17,767	8,358
		<u>57,767</u>	<u>28,788</u>
Other	Unrestricted:		
		3	3
		<u>3</u>	<u>3</u>
	Restricted:		
		-	-
		<u>-</u>	<u>-</u>
<b>Total</b>		<u><b>58,285</b></u>	<u><b>88,320</b></u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**
**3a. ANALYSIS OF EXPENDITURE**

	<b>2021</b> £	<b>2020</b> £
<b>Charitable Activities:</b>		
Staff costs (Note 5).	1,638	88,421
Agency and contractor costs	27,731	28,565
Direct project expenditure	22,675	12,029
Bayham Road establishment expenses	-	8,766
Other charitable expenditure	-	160
Support Costs (Note 3b)	1,047	2,072
	<b>53,091</b>	<b>140,013</b>
<b>3b Support Costs:</b>		
Print, Postage & Stationery	75	1,112
Governance Costs (Note 3c)	972	960
	<b>1,047</b>	<b>2,072</b>
<b>3c Governance costs:</b>		
Independent examination fee for current year	972	960
	<b>972</b>	<b>960</b>

Of expenditure on charitable activities, £52,563 (2020: £70,783) related to restricted funds.

**4. DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

	<b>2021</b> £	<b>2020</b> £
Operating lease rentals	1,451	1,451
Depreciation on owned assets	-	374
Independent examination fee (including VAT)	972	960

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>5. EMPLOYEE COSTS</b>	<b>2021</b>	<b>2020</b>
	£	£
<b>Staff costs:</b>		
Wages and salaries	1,638	62,443
Social security costs	-	2,009
Employer's pension contributions	-	1,426
<b>Other:</b>		
Redundancy costs	-	22,543
Recruitment costs	-	-
<b>Total staff costs</b>	<b>1,638</b>	<b>88,421</b>
 <b>Average number of full-time equivalent employees in the year</b>	 0.05	 2
 <b>Average number of employees in the year</b>	 1	 3

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2020: £Nil)

The charity trustees were reimbursed expenses during the year of £Nil (2020: £Nil).

The key management personnel of the charity comprise the trustees. The total employee benefits (including employer pension contribution but excluding national insurance) of key management personnel for the year was £0 (2020: £1,500). This is explained in more detail in note 12.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**


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**6. OPERATING LEASE COMMITMENTS**

	<b>2021</b>	<b>2020</b>
	£	£
Amounts due:		
Within 1 year	1,451	1,451
Between 1 and 2 years	1,451	1,451
Between 2 and 5 years	1,451	2,902

The operating lease was for the broadband and phone line at the prior registered office in West Ealing and taken out on 1 April 2019 for 5 years.

**7. DEBTORS**

	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	-	4,920
Prepayments and accrued income	165	192
	<u><b>165</b></u>	<u><b>5,112</b></u>

**8. CREDITORS**

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	-	1,730
Accruals and deferred income	1,932	20,114
	<u><b>1,932</b></u>	<u><b>21,844</b></u>

Held within the accruals and deferred income balance above is £0 of deferred income (2020: £17,767). See note 16 for the deferred income reconciliation.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**
**9. FUND RECONCILIATION**

	Fund balances b/fwd	Incoming resources	Outgoing resources	Transfers	Fund balances c/fwd
	£	£	£	£	£
<b>Unrestricted Funds</b>					
Unrestricted	2,826	518	(468)	17,193	20,069
<b>Total Unrestricted</b>	<b>2,826</b>	<b>518</b>	<b>(468)</b>	<b>17,193</b>	<b>20,069</b>
<b>Restricted Funds</b>					
Trust for London	13,025	17,767	(13,599)	(17,193)	-
West London NHS Trust	3,990	40,000	(39,024)	-	4,966
<b>Total Restricted</b>	<b>17,015</b>	<b>57,767</b>	<b>(52,563)</b>	<b>(17,193)</b>	<b>4,966</b>
<b>Total Funds</b>	<b>19,841</b>	<b>58,285</b>	<b>(53,091)</b>	<b>-</b>	<b>25,035</b>

The transfer relates to the project management overhead and other project costs of £14,428 over the total project, and the remaining value of the fund to unrestricted. The Trust for London project is complete, and no funds have been requested.

The restricted funds are for the following purposes:

- West London NHS Trust is a minimum three-year contract to continue ECIL's work helping the disabled and their careers live independently.
- The Trust for London project relates to funding to gain understanding on what issues are most pressing in the sector.

**10. TAXATION**

By virtue of S.478 Corporation Tax Act 2010, the charitable company is exempt from corporation tax.

**11. DEFINED CONTRIBUTION PENSIONS**

There were no employees enrolled in the defined contribution scheme during the year (2020: 4).

**12. RELATED PARTIES**

There were no payments for financial support and training for staff during the year, compared to the prior year where £1,500 was provided to a Trustee as allowed per the governing document and under the Charities Act 2011. The amount outstanding as to Trustees at the 31 March 2021 in relation this was £0 (2020: £0). No remuneration was paid to any of the other trustees in the year to 31 March 2021 (2020: none). There are no other related party transactions (2020: none).

**13. CAPITAL COMMITMENTS**

There are no capital commitments as at 31 March 2021 (2020: £Nil).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**
**14. FINANCIAL INSTRUMENTS**

At the Statement of Financial Position date the Charity held the following	<b>2021</b> £	<b>2020</b> £
<b><u>Financial Assets</u></b>		
<b>Measured at cost:</b>		
Cash at bank	26,802	36,573
<b>Measured at amortised cost:</b>		
Trade Debtors	-	5,112
<b>Total Financial Assets</b>	<b>26,802</b>	<b>41,685</b>
<b><u>Financial Liabilities</u></b>		
<b>Measured at amortised cost:</b>		
Trade Creditors	-	4,077
<b>Total Financial Liabilities</b>	<b>-</b>	<b>4,077</b>

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

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Cash	21,337	5,465	26,802	36,573
Debtors	165	-	165	5,112
Creditors: amounts falling due within one year	(1,433)	(499)	(1,932)	(21,844)
	<b>20,069</b>	<b>4,966</b>	<b>25,035</b>	<b>19,841</b>

**16. DEFERRED INCOME**

	<b>Total £</b>
At 1 April 2020	17,767
Additions during the year	-
Amounts released to income	(17,767)
At 31 March 2021	-

Income had been deferred in line with the accounting policy to recognise grant income when performance conditions are met. The amount above relates to the Trust for London project which completed in the financial year 2020-2021.