

**REGISTERED COMPANY NUMBER: 08654797 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1153815**

**Report of the Trustees and Audited Consolidated  
Financial Statements for the Year Ended 31st December 2020  
for  
Independent Lives (Disability)**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

## **Independent Lives (Disability)**

### **Contents of the Financial Statements for the Year Ended 31st December 2020**

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## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity for the year ended 31st December 2020.

The legal and administrative information together with the statement of trustees' responsibilities on page 12 form part of this report.

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**

Independent Lives is constituted by the memorandum and articles of association and its objects are to promote and provide services for disabled people in order that they may pursue independent lives.

The principal activities of the charity are to provide information, advice and support to people about Direct Payments, self-directed support, Personal Health Budgets and personalisation so they can have full choice and control over their health and care support needs. These services were provided under contract in West Sussex and Croydon during 2020.

We provide a Care Quality Commission registered domiciliary care service for disabled people, older people and people with complex healthcare needs across West Sussex. This service was expanded during 2020 to include a new Home First service, providing assessment and support for people returning home from hospital in West Sussex. We are contracted by West Sussex County Council through a framework contract, the NHS providing continuing healthcare and directly by private customers.

We also provide training and carers respite services to promote and support independent living and are funded by NHS England to provide services for Peer Leadership and strategic co-production.

Independent Lives Trading, the wholly-owned subsidiary company, provides professional payroll and banking administration services to people who have chosen to employ their own care staff and clinical and social care training. We also provide consultancy services on key social care and personalisation agendas.

Alongside these principal activities we seek to deliver social value outcomes. Our connecting volunteers programme provides opportunities for disabled people to increase their confidence and wellbeing but also to share their skills and knowledge to benefit our services.

We also welcomed student placements from hospitals and universities.

Reductions in social care funding continue to restrict real development in innovation and progression on the personalisation of care and support. The promised publication of a green paper on social care, originally scheduled for summer 2018, was delayed repeatedly and did not include any disabled people or organisations on the team of expert advisers. As things stand, in May 2021, despite having made explicit commitments, there is no apparent prospect of the government producing the solutions to the social care crisis that have been promised for so long. Continuing government policy has made radical cuts to social care and reforms to welfare benefits that have far-reaching consequences for disabled people who continue to face barriers to employment, education, training, family and social life. Our work seeks to remove as many of these barriers as possible enabling the people we serve to live fulfilling independent lives. As an organisation, we must position ourselves to adapt to meet current challenges and an uncertain future.

At a local level funding has been challenged with an increase in service providers from a broader geographical area. We continue to promote the importance of our local service and our ethos of being a user-led organisation. We promote with our commissioners the benefits of our services to ensure there is recognition of the benefits to our community of having a strong third sector local presence.

The greatest challenge facing Independent Lives and the sector as whole during 2020 was the coronavirus pandemic and the immense disruption to society that resulted from it.

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2020**

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In the two weeks prior to the start of the first lockdown (March 2020), we prepared all office teams for remote working and then shifted to working from home for all appropriate staff. The situation was fully risk assessed and the office reorganised for safety. Since then, the staff that have remained working in our office have operated to full safety guidelines. The situation and all necessary risk assessments have been reviewed continuously over the period since, with adjustments where necessary. As of the end of May 2021, we are still working with great flexibility and prioritising staff and customer safety.

The Care Service was heavily affected by the pandemic, as it impacted customers being discharged from hospital, levels of health risk in the wider social environment and the ability to keep services running effectively when people had to self-isolate or were absent with illness. A small number of staff across operational groups were furloughed, with some financial impact and then flexible return. Our advice and support services also experienced spikes in demand caused by issues related to COVID and extra activity associated with carer support and vaccination programmes.

COVID 19 restrictions meant we were not able to deliver some services. However, government furlough scheme payments enabled us to avoid redundancies and restart the services once restrictions were lifted. We have benefited from council issued support grants and infection control grants that have enabled us to cover significantly increased spend on supplies (particularly PPE) and areas impacted most severely by pandemic conditions.

#### Our vision

Our vision is a fairer society where everyone can participate and has the opportunity to fulfil their potential.

#### Our mission

Working together we achieve real change in the lives of the people we support - so that we can all participate in our communities and have greater choice, control and freedom. Our customers will:

- Receive quality support
- Have more choice and control over their support and where they live
- Be involved with the design of their services
- Feel safer at home and in our community
- Achieve their goals and aspirations
- Have ways to improve their wellbeing

#### Our values

#### **Committed to the social model of disability**

We believe that disability is caused by the way society is organised, rather than by a person's impairment. When barriers are removed, disabled people can be independent and equal in society, with choice and control over their own lives.

#### **Led by disabled people, people with health conditions, and carers**

Our work is directed by the people who know best - our members and customers. We are run by the people who use our services and led by a board of trustees directly accountable to all other members. We are governed by a board of trustees with a majority representation of disabled people, people with health conditions and carers. As a Mindful Employer and Disability Confident Employer we are committed to recruiting and supporting disabled people in the workplace.

#### **Inclusive and understanding**

We work in a friendly, open, and honest way. We listen to and respect people and value their ideas and opinions. We embrace diversity and actively work to overcome barriers to communication and participation.

#### **Committed to promoting equality and empowering people**

We promote equality through the services and support we deliver, by influencing the sector, and driving innovation in practice.

#### Ensuring our work delivers our aims and delivers public benefit

We review progress against strategic targets looking at what was achieved and outcomes of our work and what impact this has had for our customers and recipients of our services. In planning and agreeing the strategic direction of the charity the trustees consider how planned activities will contribute to our aims and objectives and deliver public benefit.

## **Independent Lives (Disability)**

Independent Lives is a user led charity. All our charitable activities focus on enabling disabled people to live independent and fulfilling lives. We seek to champion interests of disabled people and their carers to achieve positive change in social attitudes to disability. Our volunteer placement scheme provides opportunities for voluntary placement, work experience and student placements.

### **Achievements and performance**

Our key organisational objectives in 2020 were to:-

**Ensure ongoing financial stability** – the budget for the year 2020 set a target surplus of £52k.

The financial impacts of the pandemic were multiple. They included serious constraints on the ability to operate in some areas, such as Carers Respite (offering days out and activities to people with care needs) and external training provision. They also included reduced ability to gain revenue from fundraising, donations and many types of grant funded projects. Services we provide, including information, advice, support, banking and payroll services, experienced increased demand in some areas and differing requirements in others. We were able to manage resources and support our customers in a way that met changing needs without producing an unwelcome financial outcome for the organisation. The Care Service was most affected by the pandemic. Our growth ambitions were scaled back to help focus on the effectiveness and safety of the service supplied to our customers, along with the wellbeing of our staff. The required spend on supplies, including PPE, exceeded budget by nearly 50%. The charity benefited from emergency grants to support operational impacts and infection control, as well as using the furlough scheme to a limited degree so that staffing challenges could be met without job losses.

Our Care Service achieved growth in income over 2019 of 27%. This was achieved by effective taking of opportunities in the domiciliary care service and adding the new Home First service in April. As described elsewhere, the effects of the pandemic included boosts to income and considerable extra operational spending. Variances in income against budget were more than mitigated by efficiencies and savings in pay costs.

Contract performance was on target for the year, despite the challenges of the pandemic, other impacts of which have been mentioned above. A net surplus of £134k was achieved for the year, which reflects a significant beating of our targets in a very difficult year. The summary explanation of this strong performance is that negative revenue impacts were offset by cost savings achieved by effective management during the periods of lockdown and through the disrupted environment in the health and social care sector.

Our budget for 2021 includes projections of continuing growth and the achievement of returns to support our charitable activities. We are focused on maintaining financial success to increase our contribution to the sector and protect the future of Independent Lives and all its stakeholders.

**Maintain quality standards** – During the year our comprehensive range of policies and procedures has been reviewed in accordance with a planned cycle, continuing the regular review process and supporting our commitment to quality standards.

The British Standards Institute confirmed our ISO9001 compliance with the 2015 standard after inspection in June 2020.

Our Contractors Health and Safety Assessment Scheme (CHAS) accreditation was maintained in 2020, along with our Disability Confident and Mindful Employer scheme accreditations.

Our currently valid CQC inspection of Care Service rating is 'Good' as of May 2021.

**Diversify revenue streams** – Despite the many challenges created by the pandemic, we consolidated our offerings under the new Carers Respite service, taking on our first branded minibus and looking forward to new opportunities in 2021 once the crisis relents. The Croydon advice and support contract, which began in December 2019, developed successfully and we continued to look for new opportunities to build on our expertise and quality.

### **Independent Lives (Disability)**

Our Care Service continued to expand in 2020, adding new customers in our existing areas of operation and developing the Home First service from April onwards. This helped contribute significant growth and income more than £330k over the 2019 total. Ambitions for growth continue from 2021 and beyond.

**Grants and fundraising** - During the year we successfully raised around £30k in grant funding and by fundraising, continuing to develop projects, delivering service innovation, research and social care training. Opportunities were severely reduced by the prevailing situation in society as a whole, but the negative impact was successfully managed.

We continue to identify new opportunities and bid for new grants and contracts when they arise. Work on fundraising activity also continues, hoping to find better conditions from mid-2021 onwards.

**Support disabled people in the workplace** – In 2020, we again provided opportunities for volunteers with support needs and they generously contributed many hours of their time. We aim to maximise the benefit to the organisation and the volunteers from our programme and look for ways to use the experience to move participants into employment.

We use the Access to Work government initiative to provide advice and practical support to disabled employees. Our flexible IT support systems allowed us to support disabled employees and carers to continue to work with proactive COVID 19 risk assessments.

Under the Disability Confident scheme, we offer a guaranteed interview to any disabled person who meets the mandatory requirements set out in our job descriptions and applies for a job.

The Mindful Employer scheme supports existing and new employees, and employers, with easier access to information and support in relation to staff experiencing stress, anxiety, depression or other mental health conditions. Support for staff safety and wellbeing interventions increased in 2020 with increased check ins and additional equipment.

Independent Lives will publish a separate impact report covering the achievements of 2020 during 2021. Our achievements and outcomes by service area were as follows:

**Direct Payment Information & Advice** – we work with and support West Sussex and Hampshire and Croydon residents with a personal budget or personal health budget to provide information, advice and guidance and support.

In 2020 the team:

- Continued to deliver the joint Direct Payment Information & Advice service contract worth £420k a year to West Sussex County Council and Clinical Commissioning Group;
- Delivered the new joint Personal Assistant Support Service worth £90k a year to the London Borough of Croydon and Clinical Commissioning Group;
- Supported 267 disabled people to start to employ their own Personal Assistants through social care personal budgets, across West Sussex and Croydon;
- Helped 1651 people through our information and advice telephone helpline, covering 7006 separate enquiries and requests for information;
- Supported 10 new customers with continuing health and social care funding to access a Personal Health Budget (PHB);
- Supported 128 PHB customers across West Sussex, Hampshire, Brighton and Hove, Portsmouth and Croydon;
- Supported 568 employers to obtain emergency PPE and arranged vaccinations for over 300 Pas.

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2020**

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We have:

- Supported and developed our excellent team of advisers who met or exceeded all internal and external key performance indicators;
- Met exceptionally high volumes of customer demand throughout the year;
- Undertaken a staff satisfaction survey with largely good feedback and taken actions promptly where improvement is needed;
- Continued to use online meeting platforms and digital innovation to diversify our information offer and reach, as well as contribute to efficiency savings.

**Our customers said....**

*Thank for your being there for us for the last 6 years!! You have stood by us in our toughest moments. I really appreciate everything you did.*

*I just wanted to say something about you. You've been a god send. You've been informative and helpful. It was all so much at the start and I don't think I could have done this without you.*

*It was my absolute pleasure speaking with you today. You have such a vibrant nature and obviously passionate about the amazing work that you do.*

**Payroll and Banking services**

Our Payroll service maintained customer volumes, providing services to 1492 customers.

The Banking Administration Service maintained customer levels in a changing environment compared to the previous year, providing services to 410 customers, as the market was affected by the introduction of pre-payment cards for Direct Payment recipients.

We continue to develop our offer on payroll, information & advice, and banking services as a packaged service (known as Payroll Plus) with some evidence showing of progress in the market.

**Our customers said....**

*Thanks for your support over the past year or so. It has made our lives easier, knowing the payroll was in good hands.*

*Thanks for the service you provide for us and the understanding way it is provided. It is much appreciated and enables us to attend to the care side of things whilst trusting the finer details of finance to yourselves.*

*Just want to thank you and the team for the level of support and advice you've given. You've been outstanding.*

**Personal Assistant Recruitment Support**

During 2020 we worked with West Sussex County Council to combine our PA recruitment support with our main contractual support, saving customers money and protecting the excellent service delivered.

In 2020 we helped more than 200 people recruit support staff. We placed 231 new recruitment adverts and received 1066 applications.

**Independent Lives (Disability)**

**Report of the Trustees  
for the Year Ended 31st December 2020**

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### **Personal Assistant Training**

Our training service provides health and social care training to individual employers and their personal assistants. In addition, training is available to organisations and can be flexible to deliver a bespoke programme tailored to needs. Training products such as workbooks and other materials are also available.

The disruption of 2020 had a major impact on our ability to deliver much of what we would normally do, but every effort was made to continue with online delivery and supply of materials.

In 2020, 254 Personal Assistants attended 21 training sessions, recording 340 separate attendances. This training was rated as excellent or very good by 100% of participants.

First Aid training and Manual Handling training was funded through Skills for Care, therefore could be delivered with no direct cost to the participant.

In 2020 we became an NCFE accredited training provider for our Care Support Workers. In 2021 we plan to develop accredited training programmes and pathways for Personal Assistants.

#### **Our customers said....**

*It was enjoyable, informative, info was given in a clear understandable fashion, highly recommendable.*

*You can understand (the training) and the trainer is very helpful in every way possible.*

### **Care Service**

In very challenging times, we continued to improve processes and operational effectiveness, focusing on recruitment and retention as well as the systems and processes underpinning everything we do.

Our growth plans continued successfully during 2020, with the start of Home First and looking forward to preparation for the new Care and Support at Home framework in West Sussex.

Each Home First customer had a safe and effective hospital discharge, with a focus of the service being on reducing the number of people in hospital during the pandemic. During the year we supported 399 people to safely return home following their stay in hospital. Our focus on reablement and partnership working has allowed our customers' needs to be accurately determined effectively and promptly.

During 2020, we supported 173 domiciliary care customers, making 78,079 separate calls, and delivering 50,339 hours of care.

We work hard on maintaining operational and management quality to build on our CQC 'Good' rating, with the longer term aim to achieve even more.

#### **Our customers said....**

*I enjoy their (CSWs) company. They put up with me and it feels good to feel appreciated. When they come to see me, it breaks up my day, which at times can feel repetitive. Their support makes me remember people care about me and this gives me reason enough to push past the negatives in my life.*

*Thank you for everything you and your team do, it is greatly appreciated.*



## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2020**

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#### **Carers Respite**

Our service was impacted very significantly by lockdown measures and the level of risk to vulnerable people. We provided as much service and support as we could during the pandemic, using resources available to the best effect. We took on our own minibus to save money and increase capacity and flexibility, establishing a good base for a more normal and successful 2021.

During the year we provided a respite break to 20 carers in the Adur area totalling 2454.5hrs of respite to carers.

We provided 20 full days out on the minibus and 10 full days at Lancing Parish Hall where we put on a variety of entertainment for service users.

We organised 116 half day outings and conducted 76 welfare visits where we did various activities from gardening to puzzles.

We also provided activity packs to over 20 people all over West Sussex and, with the help of the Independent Lives Care Service, provided over 100 customers with our *Happy Times* newsletter.

#### **Our customers said....**

*Thank you for everything you did. Dad really enjoyed going out on your outings and looked forward to them.*

*I find the service you give excellent. I would give the Carers Respite Service 6 or more /5 for the Service you offer.*

*Thank you ever so much for including us in your fun publication – it looks fab! I have shared with COVID Team internally so they can disseminate as appropriate. We really appreciate you allowing us to be included.*

#### **Communications & Engagement**

In 2020 the Communications & Engagement Team rose to a new set of challenges presented by COVID-19. Effective communications across stakeholder groups became an essential component in the organisations successful handling of the pandemic. To this end, the team worked closely with Independent Lives management and externally with West Sussex County Council, Croydon Council and West CCG to produce and circulate accurate information essential for disabled people to continue living independently.

Independent Lives saw spikes in the numbers of people visiting the website which coincided with lockdown announcements made by the UK Government. The highest number of visitors on a single day during the year was 549 on 23 March, the day the first lockdown was announced.

Despite the pandemic, Independent Lives were able to continue chairing the South East Network of Disabled People's Organisations. Independent Lives also received press coverage in September 2020 after we leased our first minibus.

In the three months preceding the first lockdown, volunteers contributed 191 hours of support to Independent Lives. Support was offered to volunteers during the pandemic through regular phone and video calls. Independent Lives are now looking forward to working with our volunteers again and are developing a range of new opportunities for people to support their communities and our vision.

Toward the end of 2020, Independent Lives recruited a new Communications & Engagement Lead who, from the beginning of 2021, will help to expand our existing communications work and ensure that peer leadership and lived experience remain at the heart of the organisation.

#### **Our stakeholders said....**

*'I just wanted to say thanks for your ongoing Covid information and support and helping me to understand the process and what I should be doing. You have made it so much easier!'*

- Direct Payments customer

*'Many thanks again for your time and support in shaping the refresh of the guidance, the easy read, and the document summarising key information - thanks for being on top of developments!'*

- Department of Health and Social Care

#### **Independent Lives (Disability)**

**Plans for the future (2018-2020)**

In 2017 we developed new strategic objectives for the period 2018 – 2020. The objectives were approved by the Board in July 2017. Our objectives continued through 2020 to support integration of health and social care and achieve the best outcome for our beneficiaries. We continue to maintain close relationships with commissioners of services who have a statutory responsibility to provide appropriate services to support our community to live independently. Work to produce a new strategic plan for the period from 2021 was begun during 2020 and will complete in the first half of 2021.

The table below sets out our goals and objectives as detailed in the 2018-2020 business strategy.

Objective	Achievements and Goals
<p><b><u>Maintain</u> a strong, stable and sustainable base to consistently support and deliver our mission now and in the future</b></p>	<p>We diversified our income, geographical reach and the types of service we support including Care Service expansion across West Sussex, launching the Home First service, Carers Respite service, Croydon Personal Assistant Support service and the Co-production group funded by NHS England. Our contract to support people in Hampshire who receive Direct Payments came to an end. During the three-year period our annual income grew by 24%.</p> <p>To support our customers now and in the future, we have maintained a small surplus to allow for growth and investment in the community.</p>
<p><b><u>Champion</u> choice and control through person-centred planning and Personal Budgets support, services, information and advice</b></p>	<p>We continued to support people through Personal Budgets, Personal Health Budgets and Direct Payments support.</p> <p>We have plans to continue to extend our service to include Individual Service Funds, pooled Direct Payments &amp; new uses for Personal Health Budgets.</p> <p>We plan to expand our service offer to Direct Payment recipients and to Personal Assistants.</p>
<p><b><u>Provide</u> quality community care and support where people choose to live</b></p>	<p>We rebranded our care service as Independent Lives Care Service in line with our other services. As of May 2021 we have a Good rating from CQC in all areas. We have expanded our recruitment training and development offer and our customer feedback processes to listen and act upon what our customers tell to be recognised as ‘Outstanding’ in the next Care Quality Commission inspection.</p> <p>We will continue to work with local authority, NHS and customers to deliver flexible support in the community, to make care more personalised.</p>

**Report of the Trustees  
for the Year Ended 31st December 2020**

<b>Objective</b>	<b>Achievements and Goals</b>
<b><u>Innovate</u> to build support and services around the individual and the community where and how they need it</b>	<p>We planned to invest in fundraising, social groups and activities. Some of these activities were greatly affected by the pandemic, but they remain a key area as we look to the future.</p> <p>We plan to continue to invest in workforce development and career pathways for PAs and intend to develop a PA Academy.</p> <p>We will continue to invest in technology to improve services and processes and engage with our customers how and when they choose.</p>
<b><u>Collaborate</u> to optimise what is available to support disabled people's access, engagement, wellbeing and equality</b>	<p>We have continued to work across the Health and Social Care Sector to engage our community and stakeholders to support our customers to access streamlined services.</p> <p>We will continue to work collaboratively to support the wants and needs of Disabled people and their Carers.</p>
<b><u>Improve</u> the sector by supporting the wellbeing of staff, trustees, members, supporters, volunteers, customers and the wider population</b>	<p>We have ensured our quality through quality marks, standards and KPIs and continue our commitment to being a Mindful Employer and a Disability Confident employer. We have maintained our ISO9001 2015 standard.</p> <p>We have continued to provide flexible and rewarding employment opportunities and have structured our hourly rates in line with the Foundation Living Wage.</p>

Financial review

The results for the financial year 2020 are summarised in the table below (£):

	2020	2019	2018
Income	2,767,756	2,637,272	2,191,861
Expenditure	2,633,462	2,608,155	2,110,539
Net surplus/(deficit) for the year	134,294	29,117	81,322
Net assets	551,238	416,944	387,827

The goal for the future remains to maintain the strong financial surplus position that has been achieved since 2018. We will control expenditure while developing new business and growth opportunities.

Reserves policy

A revised reserves policy was introduced in 2017 and further refined in early 2019. The calculation uses a risk weighted method taking each business area and applying a risk score on the following aspects:

- Likelihood of change in income stream;
- Number of sources of income;
- Certainty of income; and
- Level of debtors

**Independent Lives (Disability)**

**Report of the Trustees**

The reserves policy sets the target level of reserves as £448k for the year ending 31 December 2020. Unrestricted reserves currently equate to £500,454. The unrestricted reserves target is reviewed annually under the risk-weighted calculation method.

#### Risk assessment

The trustees actively review major risks to which the charity is exposed. A comprehensive risk register is maintained and the trustees are satisfied that there are suitable controls in place to mitigate exposure to major risks.

Strategic and business planning incorporates an evaluation of potential risks for each development opportunity and a reporting structure is in place to re-assess existing risks and to report and monitor emerging risks at each Board meeting. In addition, the Trustees have adopted a risk based approach to setting reserves.

#### Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is led by a Chief Executive and her Executive leadership team. The Charity has a Board of Trustees who meet on a regular basis and two sub-Committees, one for Finance and one for Human Resources. The Board and its sub-committees provide strategic direction and approve policies and review risk. During the year the Trustees received training on fundraising, governance and national healthcare strategy as part of continuing recognition of their responsibilities. A programme of further training covering appropriate subjects will be pursued in 2020.

Independent Lives (Disability) (Reg. no. 8654797) was incorporated on 19<sup>th</sup> August 2013 and was registered with the Charity Commission (Reg. no. 1153815) on 16<sup>th</sup> September 2013. All assets and liabilities were transferred from Independent Living Association (Reg. no. 1092651) on the date of incorporation and activities commenced from 1<sup>st</sup> October 2013.

#### Appointment of trustees

Trustees, at least 75% of whom should be disabled persons, parents of disabled children or carers, are appointed on the basis of nominations received with an emphasis on eligibility, personal competence, understanding or experience of disability. Each new trustee appointment is selected by interview. The trustees have the authority to fill any vacancy on the Board of Trustees that may arise during the year by co-option until the next AGM.

New trustees receive an induction pack and as part of their induction are made aware of their governance responsibilities, given an introduction to the objectives, scope, strategy and policies of the charity and given Charity Commission information on the role and responsibilities of trustees.

#### Remuneration

The salaries of the Chief Executive and Executive Leadership Team are agreed by the Remuneration sub-committee of the Board. Every three years an external independent comparison of the charity sector is undertaken and this occurred in 2019, setting an updated basis for the review of Executive Leadership Team pay points and salary increases. In the interim periods, the Remuneration Committee meetings scheduled for June will consider pay point adjustments and appropriate cost of living pay increases, which happened in 2020.

#### Trustee indemnity

During the year there was an indemnity insurance policy in place covering the trustees. This was part of a larger policy and therefore the cost of this insurance cannot be quantified.

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2020**

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#### **Reference and administrative details**

##### **Registered Company number**

08654797 (England and Wales)

##### **Registered Charity number**

1153815

##### **Registered office**

Southfield House  
11 Liverpool Gardens  
Worthing  
West Sussex  
BN11 1RY

##### **Trustees**

Ms C Poke	(31/10/19)
Mr G M Dennett (Treasurer)	(17/10/11 - 06/07/20)
Mrs A Paine MBE	(27/09/12 – 12/01/20)
Mr D Hardman (Vice Chair)	(19/06/17)
Mr C Green (Chair)	(19/06/17)
Mr S Wilson	(19/06/17)
Ms J Tuck	(07/11/19)
Mr A Sigani (Treasurer)	(06/07/20)

Independent Lives gives thanks to Malcolm Dennett who resigned as trustee and treasurer having completed a full term in service. His contribution to the success of the organisation and influence on its development and identity is gratefully acknowledged.

##### **Chief Executive Officer**

Mrs R Smieles

##### **Auditors**

Sheen Stickland  
Chartered Accountants  
Statutory Auditors  
7 East Pallant  
Chichester, West Sussex  
PO19 1TR

##### **Bankers**

Barclays Bank PLC  
1 Chapel Road  
Worthing, West Sussex  
BN11 1EX

## **Independent Lives (Disability)**

### **Report of the Trustees for the Year Ended 31st December 2020**

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#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Independent Lives (Disability) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

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

#### **AUDITORS**

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

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Chandos Green-Chair

.....  
Adil Siganporia – Treasurer

## **Report of the Independent Auditors to the Members of Independent Lives (Disability)**

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### **Opinion**

We have audited the financial statements of Independent Lives (Disability) (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31st December 2020 on pages fifteen to twenty-nine. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31st December 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and charitable company in accordance with the ethical requirements that are relevant to our audit of the group financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the group financial statements is not appropriate; or
- the trustees have not disclosed in the group financial statements any identified material uncertainties that may cast significant doubt about the group and parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

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

Our opinion on the group financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the group financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinion on other matters prescribed by the Companies Act 2006**

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

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

### **Matters on which we are required to report by exception**

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

## Report of the Independent Auditors to the Members of Independent Lives (Disability)

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### Matters on which we are required to report by exception

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

- adequate accounting records have not been kept by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

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

In preparing the group financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group and parent charitable company or to cease operations, or have no realistic alternative but to do so.

### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the group financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these group financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

P E H Wright FCA DChA (Senior Statutory Auditor)

For and on behalf of Sheen Stickland

Chartered Accountants

Statutory Auditors

7 East Pallant

Chichester

West Sussex

PO19 1TR

Date: .....



## Independent Lives (Disability)

### Consolidated Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31st December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	-	-	-
Charitable Activities	4	2,172,106	28,757	2,200,863	2,035,374
Trading subsidiary income		566,789	-	566,789	572,198
Investment income	5	104	-	104	1,256
Other income		-	-	-	28,444
<b>Total</b>		<b>2,738,999</b>	<b>28,757</b>	<b>2,767,756</b>	<b>2,637,272</b>
<b>EXPENDITURE ON</b>					
<b>Raising Funds</b>					
Trading subsidiary costs		355,980	-	355,980	343,753
<b>Charitable activities</b>					
Direct Payments & Personal Health Budget	6				
Support		843,971	-	843,971	822,218
Recruitment		39,720	-	39,720	36,695
Care Service		1,312,044	-	1,312,044	1,321,831
Personalisation, Equalities, Research and Development		61,344	-	61,344	68,440
Skills for Care		-	20,403	20,403	15,218
<b>Total</b>		<b>2,613,059</b>	<b>20,403</b>	<b>2,633,462</b>	<b>2,608,155</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>125,940</b>	<b>8,354</b>	<b>134,294</b>	<b>29,117</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>125,940</b>	<b>8,354</b>	<b>134,294</b>	<b>29,117</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>374,514</b>	<b>42,430</b>	<b>416,944</b>	<b>387,827</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>500,454</b>	<b>50,784</b>	<b>551,238</b>	<b>416,944</b>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**Independent Lives (Disability)****Consolidated Balance Sheet  
At 31st December 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	<u>15,171</u>	<u>-</u>	<u>15,171</u>	<u>17,428</u>
		15,171	-	15,171	17,428
<b>CURRENT ASSETS</b>					
Debtors	14	409,328	-	409,328	325,224
Cash at bank and in hand		<u>492,740</u>	<u>50,784</u>	<u>543,524</u>	<u>380,434</u>
		902,068	50,784	952,852	705,658
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(416,785)</u>	<u>-</u>	<u>(416,785)</u>	<u>(306,142)</u>
<b>NET CURRENT ASSETS</b>		<u>485,283</u>	<u>50,784</u>	<u>536,067</u>	<u>399,516</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>500,454</u>	<u>50,784</u>	<u>551,238</u>	<u>416,944</u>
<b>NET ASSETS</b>		<u>500,454</u>	<u>50,784</u>	<u>551,238</u>	<u>416,944</u>
<b>FUNDS</b>	16				
Unrestricted funds				500,454	374,514
Restricted funds				<u>50,784</u>	<u>42,430</u>
<b>TOTAL FUNDS</b>				<u>551,238</u>	<u>416,944</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
Chandos Green – Chair

.....  
Adil Siganporia – Treasurer

The notes form part of these financial statements

**Independent Lives (Disability)****Balance Sheet  
At 31st December 2020**

		Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	14,215	-	14,215	16,103
Investment	13	<u>5</u>	<u>-</u>	<u>5</u>	<u>5</u>
		14,220	-	14,220	16,108
<b>CURRENT ASSETS</b>					
Debtors	14	369,333	-	369,333	284,838
Cash at bank and in hand		<u>348,143</u>	<u>50,784</u>	<u>398,927</u>	<u>296,862</u>
		717,476	50,784	768,260	581,700
<b>CREDITORS</b>					
Amounts falling due within one year	15	(231,242)	-	(231,242)	(180,864)
		<u>486,234</u>	<u>50,784</u>	<u>537,018</u>	<u>400,836</u>
<b>NET CURRENT ASSETS</b>					
		<u>500,454</u>	<u>50,784</u>	<u>551,238</u>	<u>416,944</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>500,454</u>	<u>50,784</u>	<u>551,238</u>	<u>416,944</u>
<b>NET ASSETS</b>					
		<u><u>500,454</u></u>	<u><u>50,784</u></u>	<u><u>551,238</u></u>	<u><u>416,944</u></u>
<b>FUNDS</b>					
Unrestricted funds				500,454	374,514
Restricted funds				<u>50,784</u>	<u>42,430</u>
<b>TOTAL FUNDS</b>					
				<u><u>551,238</u></u>	<u><u>416,944</u></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
Chandos Green – Chair

.....  
Adil Siganporia – Treasurer

The notes form part of these financial statements

**Independent Lives (Disability)****Consolidated Cash Flow Statement  
for the Year Ended 31st December 2020**

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	Notes	2020 £	2019 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	171,848	85,527
Interest received		161	1,256
Interest paid		<u>(752)</u>	<u>(960)</u>
<b>Net cash provided by (used in) operating activities</b>		<u>171,257</u>	<u>85,823</u>
 <b>Cash flows from investing activities:</b>			
Purchase of intangible fixed assets		-	-
Purchase of tangible fixed assets		(8,167)	(19,210)
Interest received		<u>-</u>	<u>-</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(8,167)</u>	<u>(19,210)</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		163,090	66,613
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>380,434</u>	<u>313,821</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		<u>543,524</u>	<u>380,434</u>

The notes form part of these financial statements

## Independent Lives (Disability)

### Notes to the Consolidated Cash Flow Statement for the Year Ended 31st December 2020

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

	2020 £	2019 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	134,294	29,117
<b>Adjustments for:</b>		
Depreciation charges	10,424	25,209
Loss on disposal	-	-
Interest received	(161)	(1,256)
Interest paid	752	960
(Increase) in stock	-	-
Decrease/ (Increase) in debtors	(84,104)	48,760
Increase/ (Decrease) in creditors	<u>110,643</u>	<u>(17,263)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>171,848</u>	<u>85,527</u>

## **1. 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', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Consolidation**

The financial statements incorporate the results of Independent Lives (Disability) and its wholly owned subsidiary Independent Lives (Trading) Limited (Company number: 05545068), prepared on a line-by-line basis.

Exemption has been taken from including the unconsolidated statement of financial activities of Independent Lives (Disability) in accordance with section 408 of the Companies Act 2006.

### **Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. All income is recognised on an accruals basis.

Activities for raising funds 'trading subsidiary income' represents trading income from the subsidiary, Independent Lives (Trading) Limited which is a wholly owned subsidiary of the charity.

Any income received which relates to subsequent financial years is not recognised through the Statement of Financial Activities but is shown as deferred income in the balance sheet and is released to the Statement of Financial Activities in the financial year to which it relates.

### **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.

### **Allocation of costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include management, finance, and governance costs which support the charities programmes and activities. These costs have been allocated to expenditure on charitable activities.

### **Tangible fixed assets**

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

Leasehold Improvements	Over the term of the lease
Computer Equipment	33% Straight line per annum
Fixtures, fittings & equipment	25% Straight line per annum

Expenditure on assets with a cost of over £500 is capitalised.

## Independent Lives (Disability)

### Notes to the Consolidated Financial Statements for the Year Ended 31st December 2020

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#### 1. ACCOUNTING POLICIES - continued

##### Intangible fixed assets

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

Website	20% Straight line per annum
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##### Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

##### Pensions

The group operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

##### 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.

##### Going concern

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

##### Taxation

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

#### 2. DONATIONS AND LEGACIES – GROUP AND CHARITY

	2020	2019
	£	£
Donations	<u>-</u>	<u>-</u>

#### 3. OTHER TRADING ACTIVITIES – GROUP AND CHARITY

The wholly owned subsidiary, Independent Lives (Trading) Limited, which is incorporated in the United Kingdom, pays all its profits to the charity by way of deed of covenant. The charity owns the entire share capital of 5 ordinary shares of £1. A summary of the trading results is shown below:

	2020	2019
	£	£
Trading subsidiary gross income	596,263	600,846
Trading subsidiary costs	<u>(355,980)</u>	<u>(343,753)</u>
Deed of covenant payable to the parent charity	<u>240,283</u>	<u>257,093</u>

## Independent Lives (Disability)

### Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2020

#### 3. OTHER TRADING ACTIVITIES – GROUP AND CHARITY continued

The assets and liabilities of the subsidiary were:

	2020 £	2019 £
Current assets	222,657	176,173
Current liabilities	<u>(223,608)</u>	<u>(177,493)</u>
Total Net Assets	<u>(951)</u>	<u>(1,320)</u>
Aggregate share capital and reserves	<u>5</u>	<u>5</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES – GROUP AND CHARITY

	2020 £	2019 £
West Sussex County Council Direct Payment Support Contract	419,696	429,987
Hampshire County Council Direct Payment Support Contract	-	196,823
Other	<u>1,781,167</u>	<u>1,408,564</u>
	<u>2,200,863</u>	<u>2,035,374</u>

#### 5. INVESTMENT INCOME – GROUP AND CHARITY

	2020 £	2019 £
Deposit account interest	<u>104</u>	<u>1,256</u>

#### 6. CHARITABLE ACTIVITIES COSTS – GROUP AND CHARITY

	Direct costs £	Support costs (See note 7) £	Totals £
Direct Payments & Personal Health Budget Support	742,944	101,027	843,971
Recruitment	29,526	10,194	39,720
Care Service	1,242,323	69,721	1,312,044
Personalisation, Equalities, Research and Development	40,409	20,935	61,344
Skills for Care	<u>20,403</u>	<u>-</u>	<u>20,403</u>
	<u>2,075,605</u>	<u>201,877</u>	<u>2,277,482</u>



## Independent Lives (Disability)

### Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2020

#### 7. SUPPORT COSTS – GROUP AND CHARITY

	Human resources £	Other costs £	Governance costs £	Totals £
Direct Payments & Personal Health Budget				
Support	73,415	23,759	3,853	101,027
Recruitment	7,342	2,382	470	10,194
Care Service	51,391	16,544	1,786	69,721
Personalisation, Equalities, Research and Development	<u>14,683</u>	<u>4,842</u>	<u>1,410</u>	<u>20,935</u>
	<u>146,831</u>	<u>47,527</u>	<u>7,519</u>	<u>201,877</u>

Included in governance costs above is auditor remuneration of £7,150 in respect of the audit of the charity. £2,700 in respect of the audit of the trading subsidiary is included in trading subsidiary costs.

#### 8. NET INCOME/(EXPENDITURE) – GROUP AND CHARITY

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

	2020 £	2019 £
Auditors' remuneration	9,850	10,135
Depreciation - owned assets	<u>10,424</u>	<u>25,208</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the period ended 31st December 2019. During the year, no trustees were reimbursed for travel expenses (2019: £151).

## Independent Lives (Disability)

### Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2020

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#### 10. STAFF COSTS – GROUP AND CHARITY

	2020 £	2019 £
Wages and salaries	1,922,047	1,895,880
Social security costs	146,957	113,660
Other pension costs	66,102	44,430
Agency staff costs	<u>-</u>	<u>19,378</u>
	<u>2,135,106</u>	<u>2,073,348</u>

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

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

	2020	2019
Direct payments	32	36
Recruitment solutions	1	1
Care Service	62	56
Skills for Care and PA Training support	1	5
Banking Admin Service	3	2
Independent Payroll Service	<u>8</u>	<u>8</u>
	<u>107</u>	<u>108</u>

Care Service average monthly staff numbers includes the support workers who are paid at an hourly rate for the hours worked. For the whole period this included an average of 29 (2019: 29) permanent salaried staff.

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2020

#### 11. TANGIBLE FIXED ASSETS – GROUP

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st January 2020	53,326	39,006	226,908	319,240
Additions	-	2,678	5,489	8,167
At 31st December 2020	<u>53,326</u>	<u>41,684</u>	<u>232,397</u>	<u>327,407</u>
<b>DEPRECIATION</b>				
At 1st January 2020	53,326	37,247	211,239	301,812
Charge for year	-	1,652	8,772	10,424
At 31st December 2020	<u>53,326</u>	<u>38,899</u>	<u>220,011</u>	<u>312,236</u>
<b>NET BOOK VALUE</b>				
At 31st December 2020	<u>-</u>	<u>2,785</u>	<u>12,836</u>	<u>15,171</u>
At 31st December 2019	<u>-</u>	<u>1,759</u>	<u>15,669</u>	<u>17,428</u>

#### 12. TANGIBLE FIXED ASSETS – CHARITY

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1st January 2020	53,326	30,257	226,908	310,491
Additions	-	2,678	5,489	8,167
At 31st December 2020	<u>53,326</u>	<u>32,935</u>	<u>232,397</u>	<u>318,658</u>
<b>DEPRECIATION</b>				
At 1st January 2020	53,326	29,823	211,239	294,388
Charge for year	-	1,283	8,772	10,055
At 31st December 2020	<u>53,326</u>	<u>31,106</u>	<u>220,011</u>	<u>304,443</u>
<b>NET BOOK VALUE</b>				
At 31st December 2020	<u>-</u>	<u>1,829</u>	<u>12,386</u>	<u>14,215</u>
At 31st December 2019	<u>-</u>	<u>434</u>	<u>15,669</u>	<u>16,103</u>

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2020

#### 13. FIXED ASSET INVESTMENT – CHARITY

	Unlisted Investments £
<b>MARKET VALUE</b>	
At 1st January 2020 and 31st December 2020	<u>5</u>
<b>NET BOOK VALUE</b>	
At 31st December 2020	<u>5</u>
At 31st December 2020	<u>5</u>

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

	<b>GROUP</b>		<b>CHARITY</b>	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors	335,218	199,885	307,810	167,750
Other debtors	11,246	17,718	11,246	17,718
Prepayments and accrued income	<u>62,864</u>	<u>107,621</u>	<u>50,277</u>	<u>99,370</u>
	<u>409,328</u>	<u>325,224</u>	<u>369,333</u>	<u>284,838</u>

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

	<b>GROUP</b>		<b>CHARITY</b>	
	2020	2019	2020	2019
	£	£	£	£
Trade creditors	161,258	148,306	14,608	25,316
Amounts owed to group undertakings	-	-	38,065	52,215
Social security	44,586	35,047	44,586	35,047
VAT	90,601	50,584	76,438	36,321
Other creditors	72,714	39,621	12,619	1,981
Tax	-	-	-	-
Accruals and deferred income	<u>47,626</u>	<u>32,584</u>	<u>44,926</u>	<u>29,984</u>
	<u>416,785</u>	<u>306,142</u>	<u>231,242</u>	<u>180,864</u>

Included above is deferred income of £7,952 (2019: £nil).

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2020

#### 16. MOVEMENT IN FUNDS – GROUP AND CHARITY

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	374,514	125,940	19,136	519,590
<b>Restricted funds</b>				
DP Support - Hampshire County Council	19,136	-	(19,136)	-
Skills for Care - DPULO	19,034	8,354	-	27,388
Skills for Care - Mindfulness	3,719	-	-	3,719
Customer social and wellbeing events	<u>541</u>	<u>-</u>	<u>-</u>	<u>541</u>
	<u>42,430</u>	<u>8,354</u>	<u>(19,136)</u>	<u>31,648</u>
<b>TOTAL FUNDS</b>	<u><u>416,944</u></u>	<u><u>134,294</u></u>	<u><u>-</u></u>	<u><u>551,238</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,412,493	(2,286,553)	125,940
<b>Restricted funds</b>			
Direct Payment Support - Hampshire County Council	-	-	-
Skills for Care – Disabled People’s User Led Organisation	28,757	(20,403)	8,354
Customer social and wellbeing events	<u>-</u>	<u>-</u>	<u>-</u>
	<u>28,757</u>	<u>(20,403)</u>	<u>8,354</u>
<b>TOTAL FUNDS</b>	<u><u>2,441,250</u></u>	<u><u>(2,306,956)</u></u>	<u><u>134,294</u></u>

## Independent Lives (Disability)

### Notes to the Financial Statements - continued for the Year Ended 31st December 2020

#### 16. MOVEMENT IN FUNDS – GROUP AND CHARITY - continued

##### Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted Funds</b>			
General fund	357,681	16,833	374,514
<b>Restricted Funds</b>			
DP Support - Hampshire County Council	13,216	5,920	19,136
Skills for Care - DPULO	12,976	6,058	19,034
Skills for Care - Mindfulness	3,719	-	3,719
Customer social and wellbeing events	<u>235</u>	<u>306</u>	<u>541</u>
	30,146	12,284	42,430
<b>TOTAL FUNDS</b>	<u>387,827</u>	<u>29,117</u>	<u>416,944</u>

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	2,102,023	(2,085,190)	16,833
<b>Restricted funds</b>			
DP Support - Hampshire County Council	196,823	(190,903)	5,920
Skills for Care - DPULO	22,517	(16,459)	6,058
Customer social and wellbeing events	804	(498)	306
Halloween half day	<u>-</u>	<u>-</u>	<u>-</u>
	220,144	(207,860)	12,284
<b>TOTAL FUNDS</b>	<u>2,322,167</u>	<u>(2,293,050)</u>	<u>29,117</u>

##### Transfers Between Funds

£19,136 was transferred to the general fund from the DP Support - Hampshire County Council fund following termination of the contract.

**17. COMMITMENTS UNDER OPERATING LEASES**

At 31 December 2020 the group had commitments under non-cancellable operating leases as follows:

	2020 £	2019 £
Expiry date:		
Within one year	32,274	32,902
Between two and five years	<u>30,599</u>	<u>51,875</u>
	<u>62,873</u>	<u>84,777</u>

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2020.