

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 2021
for
Independent Lives (Disability)**

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

Independent Lives (Disability)

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Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

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 2021.

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 2021.

We provide a Care Quality Commission registered domiciliary care service for disabled people, older people and people with complex healthcare needs across West Sussex. We also provide a 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.

There are many challenges facing disabled people, older people and those who access health and social care. There is widespread agreement that there is an acute crisis in health and social care. This has been brought about after years of underfunding followed by the simultaneous impact of the coronavirus pandemic and Brexit. Looking forward it is clear that inflation and the cost of living crisis will add to the complexity and challenges facing health, social care and those of us who rely on services. The challenges include recruitment, retention, health inequalities and the cost of living. We need a fair deal for social care. The Health and Social Care tax introduced April 2022 is estimated to deliver £5.4 billion over the next three years into the social care system for the delivery and reform of adult social care but will not meet the £7 billion per year increase by 2023-2024 identified as necessary by the Health and Social Care committee in October 2020.

We will continue to develop, provide and innovate to meet demands but there needs to be national political commitment to properly fund social care.

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 challenges of the coronavirus pandemic continued to be huge for Independent Lives during 2021, including lockdown periods, work at home orders, staff sickness and the overall social impact and stress caused by the disruption and uncertainty.

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

In the two weeks prior to the start of the first lockdown (March 2020), we prepared all office teams for remote working. We continued to deliver services as planned and felt the benefit of extra funding and support helping with infection control, care supplies and recruitment. Towards the end of the year, we were able to establish a new, flexible working pattern for many office staff. This helped us continue our risk assessed safe working practices, boosted staff work/life balance and protected service delivery and the ability to plan for growth. As of May 2022, this new way of working is stable and well-established, even though Covid infection and absence remains a challenge in all our teams.

Our vision

A fair society where we can all participate and fulfil our 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:

- Support more people now and in the future through growth and efficiency.
- Increase the number of skilled and empowered Direct Payment employers and Personal Assistants.
- Increase independence through better care and support in our communities.
- Raise awareness of disability, independent living and personalisation.
- Support the social model of disability to break down barriers.

Our values

Excellence

At Independent Lives, we believe in integrity, accountability, and transparency. Our passion drives us to go above and beyond, delivering high quality, people led services which change lives.

Innovation

We believe in the power of great ideas. We are unafraid to be bold or to ask why. Through forward thinking, creativity, and the freedom to express ourselves we can shape a better world.

Inclusion

We celebrate our differences and believe that embracing diversity makes us stronger. We want to create a world based on respect and understanding where every voice is heard.

Person Centred

We believe in treating people with dignity, compassion, kindness, and respect. By valuing people's lived experiences and recognising their unique circumstances, we can be an organisation that really makes a difference.

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 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.

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

Achievements and performance

Our key organisational objectives in 2021 were to: -

Ensure ongoing financial stability – The budget for the year 2021 set a target surplus of £114k.

The financial impacts of the pandemic continued to be felt during the year, especially with the lengthy lockdown in the first half. Carers Respite (offering days out and activities to people with care needs) and external training provision were still very constrained, albeit in a familiar way. We continued to suffer reduced ability to gain revenue from fundraising, donations and many types of grant funded projects. Our main services were maintained as before, with the aim to work responsively to meet targets and allow objectives to be met. The Care Service was again seriously affected by the pandemic. Growth ambitions had to be scaled back as in 2020 to maintain the effectiveness and safety of the service supplied to our customers, along with the wellbeing of our staff. The charity benefited from emergency grants to support operational impacts and infection control, and was able to take new domiciliary care packages where possible to protect activity levels and help commissioning bodies.

Our Care Service achieved growth in income over 2020 of 23%. This was achieved by pursuing growth in domiciliary care and Home First services where possible and ensuring our base activity and staffing levels were always protected. Extra spending was mitigated by emergency funding and efficiency savings during the year.

Contract performance was on target for the year, despite many and varied challenges. A net surplus of £99k was achieved for the year, showing a strong performance achieved by effective management during the periods of lockdown and through the disrupted environment in the health and social care sector.

Our financial plans for 2022 include continuing growth and the achievement of returns to support our charitable activities. We will be investing in our services and staff and remain 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 an inspection in June 2021.

Our Contractors Health and Safety Assessment Scheme (CHAS) accreditation was maintained in 2021, along with our Disability Confident and Mindful Employer scheme accreditations.

Our currently valid CQC inspection of Care Service rating is 'Good' as of May 2022.

Diversify revenue streams – The contractual base for our core services is secure and we continue to research new opportunities and bid for them where appropriate.

Our Care Service continued to expand in 2021, contributing significant growth and income more than £300k over the 2020 total. Ambitions for growth continue from 2022 and beyond.

Grants and fundraising - During the year we successfully raised around £20k in grant funding and by fundraising, continuing to develop projects, delivering service innovation, research, and social care training.

We continue to identify new opportunities and bid for new grants and contracts when they arise. Work on fundraising activity also continues, along with new ambitions for stakeholder engagement in 2022.

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

Support disabled people in the workplace – In 2021, 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 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. We became a Disability Confident Leader during the year, having demonstrated our commitment and leadership.

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 were maintained in 2021.

Independent Lives will publish a separate impact report covering the achievements of 2021 during 2022. Our achievements and outcomes by service area were as follows:

Direct Payment Information & Advice – We worked with and supported West Sussex and Croydon residents with a personal budget or personal health budget to provide information, advice, guidance and support.

In 2021 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 joint Personal Assistant Support Service worth £90k a year to the London Borough of Croydon and Clinical Commissioning Group;
- Supported 217 disabled people to start to employ their own Personal Assistants through social care personal budgets, across West Sussex and Croydon;
- Helped 1797 people through our information and advice telephone helpline, covering 6769 separate enquiries and requests for information;
- Supported 13 new customers with continuing health and social care funding to access a Personal Health Budget (PHB);
- Supported 104 PHB customers across West Sussex, Hampshire, Brighton and Hove, Portsmouth and Croydon.

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;
- Supported 311 PAs to book their covid vaccinations;
- Run 14 employer refresher events in 2021, with 99 attendees in total.

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

Our customers said....

I'm so happy with the service! It took a load off my shoulder to have the support, to get everything straightened out, liaising with the council and helping me work out all the calculations. Thank you ever so much for all the extra support and for always answering my calls or calling me straight back. Listening to my worries was a tremendous help.

Working with you as well as your help, advice and support has been invaluable and incredibly welcome throughout yet another difficult year. I very much look forward to working with you in 2022 which I hope will be a kinder one to us all than the last two.

I've spoken to EB this afternoon. Just wanted to offer some positive feedback that she was really great to speak to. She broke things down for me and advised clearly on quite a complex situation. Anything she wasn't sure on she was open about and looked into. She also had a warm, friendly manner and I didn't feel rushed which is nice.

Payroll and Banking services

Our Payroll Service increased customer volumes, providing services to 1528 customers.

The Banking Administration Service decreased customer levels slightly in a changing environment compared with the previous year, providing services to 394 customers, as the market was affected by the introduction of pre-payment cards for Direct Payment recipients.

We continue to develop our offer of 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....

Always incredibly patient and knowledgeable. Things are never too much trouble.

I've always found that this service takes any stress away regarding my financial obligations towards any employees and HMRC. The service has always been efficient and approachable.

They have looked after my staff payroll for many years. I know that this team goes above and beyond the call of duty for us.

Personal Assistant Recruitment Support

During 2021 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 2021 we helped more than 162 people recruit support staff. We placed 293 new recruitment adverts and received 783 applications

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 2020-21 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 2021, 117 Personal Assistants attended 39 training sessions, recording 340 separate attendances. This training was rated as excellent or very good by 100% of participants.

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

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 began developing accredited training programmes and pathways for Personal Assistants.

Our customers said....

*Happy with the content, nothing additional needs to be added
Tips were good
All very useful
Easy to understand, no waffle
Being able to talk through scenarios was good
All really helpful
Excellent training*

Care Service

Commissioners continue to determine the best way to commission the new Care and Support at Home Framework. Our leadership team analyse the market and plan for capacity requirements and organic growth, as well as steering a strategic course to be ready for major future developments.

We supported a total of 134 long-term customers, delivering 52,131 hours of care. This represents a 3.6% increase over the previous year.

As part of our ongoing mission to work in closer collaboration with our partners we have created an efficient and effective referral processes for catheter equipment, social support and carers support.

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.

Home First

Our Home First service continues to grow after increasing our hours of delivery and winning contracts in Haywards Heath and Burgess Hill. This service now supports people to safely return home from hospital across the entire county.

We supported a total of 434 people (8.8% more than in the previous year) with a prompt, effective hospital discharge. Working closely with our partners at the NHS and WSCC has allowed us to maximise our impact during the pandemic, and focus our resources in the best way possible.

Overall

Across the Care Service and Home First service we delivered a total of 75,079 hours of care, completing 119,453 calls. This is an additional 10,668 hours compared to last year representing a 16.4% increase.

We continue to develop services in line with guidance from the CQC, NICE, and SCIE to deliver the best quality care possible. Our team promote independence and strive to demonstrate our values in the work that we do.

Our customers said....

'Your agency is absolutely amazing by far the best agency about'

'Big thank you to all the carers that have been on mine and Barry's journey since October and encouraged me through this challenging time'

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

Carers Respite

Our service is still recovering from the impact of the pandemic earlier in the year but we have been working closely with carers and the cared for to encourage service uptake. We focus on our customers to ensure they feel safe and supported by continuing with our covid risk assessments and providing one-to-one support for those not keen to leave their homes. We are working alongside the Care Service which has added the benefit of continued service delivery during times of absence, and it has also been a great platform to recruit new customers to the service.

During 2021 we provided 4,071 hours of respite to carers while offering engaging community based activities for their loved ones.

We are working to increase customer uptake on our Fridays at the Harriet Johnson centre by introducing a gardening club and also a walking group. Through working closely with our current customers and their families we obtained feedback on what they would like to do when using our service and these were popular choices.

Our customers said....

'I love coming out with you. If I didn't I would be staring at 4 walls'

'You girls are life savers, I don't know what I would do without you and the break you give me. Thank you'

Communications & Engagement

2021 began with the recruitment of a new Communications & Engagement Lead. The lead brings with him extensive experience in marketing and communications having most recently worked in a user-led mental health charity. A new method of integrated communications was instigated, streamlining and standardising channels and content. Processes for the team were reviewed and rewritten and new platforms were introduced content planning and delivery and for project management.

A new communications & engagement strategy was developed and launched towards the end of 2021. The strategy includes plans to review job descriptions within the team and to recruit an additional member of staff responsible for engagement within the organisation. The strategy also focuses on the review and redevelopment of Independent Lives digital presence with a new customer portal, website and intranet in the works.

The groundwork was laid for the launch of Friends of Independent Lives in early 2022. Friends of Independent Lives is a free membership programme tasked with giving a voice to disabled people and those with health and social care needs. It is intended that the programme will further strengthen Independent Lives user-led status afford the organisation a stronger mandate from which to discuss and campaign on social issues faced by the people we support.

Plans for the future (2021-2025)

In 2021 we launched our new strategy for the period 2021 – 2025.

The strategy is organised into four key focus areas with associated specific goals and two operational themes covering development of our services.

The strategy has been publicised through communications and engagement activity and on our website. A detailed work plan based on this framework is being followed by all teams to ensure positive progress and a sharp focus on what we aim to achieve.

A summary of the new strategy is shown below.

Achieve outstanding customer support and involvement

1.1 Maintain customer satisfaction levels above 90% in all services

1.2 Support customers and carers to tell their stories - Increase community and online engagement in by 100% each year

1.3 Promote outstanding quality reviewing feedback and audits based on Safe, Effective, Responsive, Caring & Well-led

Ensure ongoing financial stability in order to continue and extend support for disabled people to live independent lives

2.1 Work more efficiently with growth to £5M by 2025

2.2 Improve payments & systems to spend more time and money on what matters

2.3 Generate income streams to invest in our communities

People development

3.1 Recruit the best, diverse people to enable growth

3.2 Reward and recognize with the foundation living wage

3.3 Retain with personal development and progression pathways

3.4 Develop an inclusive and innovative culture

3.5 Engage online and in person

Technology and innovation

4.1 Create systems that support inclusion and diversity

4.2 Use technology to increase efficiency and reduce waste

4.3 Increase customers' and carers' ability to access and manage services and account

4.4 Create physical and virtual spaces that are flexible and support individuals and teams to collaborate

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

Operational theme: Direct Payments and Personalisation

5.1

Increase the number of skilled and empowered Direct Payment employers:

- In West Sussex
- In Croydon
- In three new areas
- Through frameworks and payroll plus

5.2

Increase the number of skilled and available Personal Assistants through increased:

- Structured networks
- Recruitment opportunities
- Training opportunities

5.3

Support the sector and innovation through:

- Micro provider support
- Individual Service Funds
- System leadership

Operational theme: Independent Living

6.1

Increase Independent Living through:

- Community activities
- Carers respite support
- Hospital discharge home and safe
- Community care and support
- Reablement support

**Independent Lives (Disability)
Report of the Trustees
for the Year Ended 31st December 2021**

6.2

Work with West Sussex County Council and Clinical Commissioning Groups to:

- Extend to new areas
- Deliver technology enabled care
- Develop pathways through voluntary sector support
- Work with other providers to jointly improve quality and provision
- Improve person centred care planning

Financial review

The results for the financial year 2021 are summarised in the table below (£):

	2021	2020	2019	2018	2017
Income	3,134,045	2,767,756	2,637,272	2,191,861	2,240,338
Expenditure	3,034,916	2,633,462	2,608,155	2,110,539	2,291,237
Net surplus/(deficit)	99,129	134,294	29,117	81,322	(50,899)
Net assets	650,367	551,238	416,944	387,827	306,505

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

The reserves policy sets the target level of reserves as £475k for the year ending 31 December 2021. Unrestricted reserves currently equate to £602k. 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.

Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

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.

Independent Lives (Disability) (Reg. no. 8654797) was incorporated on 19th August 2013 and was registered with the Charity Commission (Reg. no. 1153815) on 16th September 2013. All assets and liabilities were transferred from Independent Living Association (Reg. no. 1092651) on the date of incorporation and activities commenced from 1st 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 2021.

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 2021

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report for the year ended 31st December 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2015).

Reference and administrative details

Registered charity name	Independent Lives (Disability)
Charity registration number	1153815
Company registration number	08654797
Registered office	Southfield House 11 Liverpool Gardens Worthing West Sussex BN11 1RY
Auditor	Sheen Stickland Chartered Accountants & Statutory Auditors 7 East Pallant Chichester West Sussex PO19 1TR
Bankers	Barclays Bank 1 Chapel Road Worthing West Sussex BN11 1EX

The trustees/directors

The trustees who served the company during the period (with trustee start dates shown in brackets for each) were as follows:

Mr A Siganporia (Treasurer) (06/07/20)
Mr D Hardman (Vice Chair) (19/06/17)
Mr C Green (Chair) (19/06/17)
Mr S Wilson (19/06/17)
Ms C Poke (31/10/19-21/07/21)
Ms J Tuck (07/11/19)

Chief Executive Officer	Mrs R Smicle
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Independent Lives (Disability)

Report of the Trustees for the Year Ended 31st December 2021

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 Aug 4, 2022 and signed on its behalf by:


.....
Chandos Green-Chair


Adil Siganporia (Aug 4, 2022 19:30 GMT+1)
.....
Adil Siganporia – Treasurer

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

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 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies on pages seventeen to thirty-one. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 2021 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the 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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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.

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities 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:

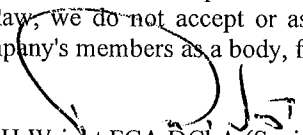
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- reviewing minutes of meetings of those charged with governance
- Receiving financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations
- 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.

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

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. This description forms part of our Report of the Independent Auditors.

Use of our report

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


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: 4/8/22

Independent Lives (Disability)**Consolidated Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	-
Charitable Activities	4	2,528,568	16,305	2,544,873	2,200,863
Trading subsidiary income		589,172	-	589,172	566,789
Investment income	5	-	-	-	104
Other income		-	-	-	-
Total		3,117,740	16,305	3,134,045	2,767,756
EXPENDITURE ON					
Raising Funds					
Trading subsidiary costs		360,554	-	360,554	355,980
Charitable activities					
Direct Payments & Personal Health Budget	6				
Support		972,501	-	972,501	843,971
Recruitment		139	-	139	39,720
Care Service		1,637,205	-	1,637,205	1,312,044
Personalisation, Equalities, Research and Development		64,266	-	64,266	61,344
Skills for Care		-	250	250	20,403
Total		3,034,666	250	3,034,916	2,633,462
NET INCOME/(EXPENDITURE)		83,074	16,055	99,129	134,294
NET MOVEMENT IN FUNDS		83,074	16,055	99,129	134,294
RECONCILIATION OF FUNDS					
Total funds brought forward		519,590	31,648	551,238	416,944
TOTAL FUNDS CARRIED FORWARD		602,664	47,703	650,367	551,238

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 2021


	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	<u>6,063</u>	<u>-</u>	<u>6,063</u>	<u>15,171</u>
		6,063	-	6,063	15,171
CURRENT ASSETS					
Debtors	14	546,858	-	546,858	409,328
Cash at bank and in hand		<u>563,426</u>	<u>47,703</u>	<u>611,129</u>	<u>543,524</u>
		1,110,284	47,703	1,157,987	952,852
CREDITORS					
Amounts falling due within one year	15	<u>(513,683)</u>	<u>-</u>	<u>(513,683)</u>	<u>(416,785)</u>
NET CURRENT ASSETS		<u>596,601</u>	<u>47,703</u>	<u>644,304</u>	<u>536,067</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>602,664</u>	<u>47,703</u>	<u>650,367</u>	<u>551,238</u>
NET ASSETS		<u>602,664</u>	<u>47,703</u>	<u>650,367</u>	<u>551,238</u>
FUNDS	16				
Unrestricted funds				602,664	519,590
Restricted funds				<u>47,703</u>	<u>31,648</u>
TOTAL FUNDS				<u>650,367</u>	<u>551,238</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.

Aug 4, 2022

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


.....
Chandos Green – Chair


.....
Adil Sigamoria (Aug 4, 2022 19:30 GMT+1)
Adil Sigamoria – Treasurer

The notes form part of these financial statements

Independent Lives (Disability)

Balance Sheet At 31st December 2021


		Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total Funds £
FIXED ASSETS					
Tangible assets	12	5,476	-	5,476	14,215
Investment	13	<u>5</u>	<u>-</u>	<u>5</u>	<u>5</u>
		5,481	-	5,481	14,220
CURRENT ASSETS					
Debtors	14	527,185	-	527,185	369,333
Cash at bank and in hand		<u>425,631</u>	<u>47,703</u>	<u>473,334</u>	<u>398,927</u>
		952,816	47,703	1,000,519	768,260
CREDITORS					
Amounts falling due within one year	15	(355,633)	-	(355,633)	(231,242)
NET CURRENT ASSETS					
		<u>597,183</u>	<u>47,703</u>	<u>644,886</u>	<u>537,018</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>602,664</u>	<u>47,703</u>	<u>650,367</u>	<u>551,238</u>
NET ASSETS					
		<u>602,664</u>	<u>47,703</u>	<u>650,367</u>	<u>551,238</u>
FUNDS					
Unrestricted funds				602,664	519,590
Restricted funds				<u>47,703</u>	<u>31,648</u>
TOTAL FUNDS					
				<u>650,367</u>	<u>551,238</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.

Aug 4, 2022

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


.....
Chandos Green -- Chair


Adil Siganporia (Aug 4, 2022 19:30 GMT+1)
.....
Adil Siganporia -- Treasurer

The notes form part of these financial statements

Independent Lives (Disability)**Consolidated Cash Flow Statement
for the Year Ended 31st December 2021**

		2021 £	2020 £
	Notes		
Cash flows from operating activities:			
Cash generated from operations	1	68,347	171,848
Interest received		-	161
Interest paid		<u>(742)</u>	<u>(752)</u>
Net cash provided by (used in) operating activities		<u>67,605</u>	<u>171,257</u>
 Cash flows from investing activities:			
Purchase of intangible fixed assets		-	-
Purchase of tangible fixed assets		-	(8,167)
Interest received		<u>-</u>	<u>-</u>
Net cash provided by (used in) investing activities		<u>-</u>	<u>(8,167)</u>
 Change in cash and cash equivalents in the reporting period		67,605	163,090
Cash and cash equivalents at the beginning of the reporting period		<u>543,524</u>	<u>380,434</u>
 Cash and cash equivalents at the end of the reporting period		<u>611,129</u>	<u>543,524</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 2021

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

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	99,129	134,294
Adjustments for:	9,108	10,424
Depreciation charges	-	-
Loss on disposal	-	(161)
Interest received	742	752
Interest paid	-	-
(Increase) in stock	(122,631)	(84,104)
Decrease/ (Increase) in debtors	<u>81,999</u>	<u>110,643</u>
Increase/ (Decrease) in creditors		
Net cash provided by (used in) operating activities	<u>68,347</u>	<u>171,848</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 2021

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
---------	-----------------------------

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

	2021 £	2020 £
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:

	2021 £	2020 £
Trading subsidiary gross income	626,120	596,263
Trading subsidiary costs	<u>(365,452)</u>	<u>(355,980)</u>
Deed of covenant payable to the parent charity	<u>260,668</u>	<u>240,283</u>

Independent Lives (Disability)

Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2021

3. OTHER TRADING ACTIVITIES – GROUP AND CHARITY continued

The assets and liabilities of the subsidiary were:

	2021	2020
	£	£
Current assets	180,634	222,657
Current liabilities	<u>(181,216)</u>	<u>(223,608)</u>
Total Net Assets	<u>(582)</u>	<u>(951)</u>
Aggregate share capital and reserves	<u>5</u>	<u>5</u>

4. INCOME FROM CHARITABLE ACTIVITIES – GROUP AND CHARITY

	2021	2020
	£	£
West Sussex County Council Direct Payment Support Contract	419,696	419,696
Other	<u>2,125,177</u>	<u>1,781,167</u>
	<u>2,544,873</u>	<u>2,200,863</u>

5. INVESTMENT INCOME – GROUP AND CHARITY

	2021	2020
	£	£
Deposit account interest	<u>-</u>	<u>104</u>

6. CHARITABLE ACTIVITIES COSTS – GROUP AND CHARITY

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Direct Payments & Personal Health Budget Support	772,493	200,008	972,501
Recruitment	139	-	139
Care Service	1,514,489	122,716	1,637,205
Personalisation, Equalities, Research and Development	28,166	36,150	64,266
Skills for Care	<u>250</u>	<u>-</u>	<u>250</u>
	<u>2,315,538</u>	<u>358,874</u>	<u>2,674,362</u>

Independent Lives (Disability)

Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2021

6. CHARITABLE ACTIVITIES COSTS – GROUP AND CHARITY- CONTINUED

COMPARATIVES FOR 2020

	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	20,403	-	20,403
	<u>2,075,605</u>	<u>201,877</u>	<u>2,277,482</u>

7. SUPPORT COSTS – GROUP AND CHARITY

	Human resources £	Other costs £	Governance costs £	Totals £
Direct Payments & Personal Health Budget	131,262	64,204	4,542	200,008
Support	83,531	37,309	1,876	122,716
Care Service				
Personalisation, Equalities, Research and Development	<u>23,866</u>	<u>10,803</u>	<u>1,481</u>	<u>36,150</u>
	<u>238,659</u>	<u>112,316</u>	<u>7,899</u>	<u>358,874</u>

Included in governance costs above is auditor remuneration of £7,883 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.

COMPARATIVES FOR 2020

	Human resources £	Other costs £	Governance costs £	Totals £
Direct Payments & Personal Health Budget	73,415	23,759	3,853	101,027
Support	7,342	2,382	470	10,194
Recruitment	51,391	16,544	1,786	69,721
Care Service				
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>

Independent Lives (Disability)

Notes to the Consolidated Financial Statements - continued for the Year Ended 31st December 2021

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

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

	2021	2020
	£	£
Auditors' remuneration	10,633	9,850
Depreciation - owned assets	<u>9,108</u>	<u>10,424</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the period ended 31st December 2020. During the year, one trustee was reimbursed £16 for travel expenses (2020: £nil).

10. STAFF COSTS – GROUP AND CHARITY

	2021	2020
	£	£
Wages and salaries	2,244,969	1,922,047
Social security costs	120,673	146,957
Other pension costs	<u>52,055</u>	<u>66,102</u>
	<u>2,417,697</u>	<u>2,135,106</u>

One employee received total remuneration of between £60,000-£70,000 during the year. No employee received remuneration in excess of £60,000 during the previous year.

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

	2021	2020
Direct payments	31	32
Recruitment solutions	0	1
Care Service	59	62
Skills for Care and PA Training support	1	1
Banking Admin Service	3	3
Independent Payroll Service	<u>7</u>	<u>8</u>
	<u>100</u>	<u>107</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 31 (2020: 29) permanent salaried staff.

Independent Lives (Disability)**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021****11. TANGIBLE FIXED ASSETS – GROUP**

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 st January and 31st December 2021	53,326	41,684	232,397	327,407
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1st January 2021	53,326	38,899	220,011	301,812
Charge for year	-	1,642	7,466	9,108
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31st December 2021	53,326	40,541	227,477	321,344
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31st December 2021	-	1,143	4,920	6,063
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31st December 2020	-	2,785	12,836	15,171
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12. TANGIBLE FIXED ASSETS – CHARITY

	Leasehold improvements £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 st January 2021 and 31st December 2021	53,326	32,935	232,397	318,658
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1st January 2021	53,326	31,106	220,011	304,443
Charge for year	-	1,273	7,466	8,739
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31st December 2021	53,326	32,379	227,477	313,182
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31st December 2021	-	556	4,920	5,476
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31st December 2020	-	1,829	12,386	14,125
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Independent Lives (Disability)

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

13. FIXED ASSET INVESTMENT – CHARITY

	Unlisted Investments £
MARKET VALUE	
At 1st January 2021 and 31st December 2021	<u>5</u>
NET BOOK VALUE	
At 31st December 2021	<u>5</u>
At 31st December 2021	<u>5</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	464,880	335,218	435,096	307,810
Amounts owed to group undertakings	-	-	23,166	-
Other debtors	15,400	11,246	15,400	11,246
Prepayments and accrued income	<u>66,578</u>	<u>62,864</u>	<u>53,523</u>	<u>50,277</u>
	<u>546,858</u>	<u>409,328</u>	<u>527,185</u>	<u>369,333</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	161,348	161,258	23,258	14,608
Amounts owed to group undertakings	-	-	-	38,065
Social security	48,158	44,586	48,158	44,586
VAT	50,254	90,601	35,417	76,438
Other creditors	190,328	72,714	190,243	12,619
Tax	-	-	-	-
Accruals and deferred income	<u>63,596</u>	<u>47,626</u>	<u>58,557</u>	<u>44,926</u>
	<u>513,683</u>	<u>416,785</u>	<u>355,633</u>	<u>231,242</u>

Included above is deferred income of £6,445 (2020: £7,952).

Independent Lives (Disability)**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021****16. MOVEMENT IN FUNDS – GROUP AND CHARITY**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	519,590	83,074		602,664
Restricted funds				
Skills for Care - DPULO	27,388	16,055		43,443
Skills for Care - Mindfulness	3,719	-		3,719
Customer social and wellbeing events	<u>541</u>	<u>-</u>	<u>-</u>	<u>541</u>
	<u>31,648</u>	<u>99,129</u>	<u>-</u>	<u>47,703</u>
TOTAL FUNDS	<u>551,238</u>	<u>99,129</u>	<u>-</u>	<u>650,367</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,794,134	(2,711,060)	83,074
Restricted funds			
Skills for Care – Disabled People’s User Led Organisation	16,305	(250)	16,055
Customer social and wellbeing events	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>2,810,439</u>	<u>(2,711,310)</u>	<u>99,129</u>

Independent Lives (Disability)

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

16. MOVEMENT IN FUNDS – GROUP AND CHARITY - continued

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	374,514	125,940	19,136	519,590
Restricted funds				
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	541	-	-	541
	<u>42,430</u>	<u>8,354</u>	<u>(19,136)</u>	<u>31,648</u>
TOTAL FUNDS	<u>416,944</u>	<u>134,294</u>	<u>-</u>	<u>551,238</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,412,493	(2,286,553)	125,940
Restricted funds			
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>28,757</u>	<u>(20,403)</u>	<u>8,354</u>
TOTAL FUNDS	<u>2,441,250</u>	<u>(2,306,956)</u>	<u>134,294</u>

Independent Lives (Disability)

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

17. COMMITMENTS UNDER OPERATING LEASES

At 31 December 2021 the group had commitments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Expiry date:		
Within one year	45,788	32,274
Between one and five years	<u>31,538</u>	<u>30,599</u>
	<u>77,326</u>	<u>62,873</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.